

# 第148回 国税庁統計年報

令和4年度版

The 148th  
National Tax Agency Annual Statistics Report

FY2022

国 税 庁

National Tax Agency



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# 国税庁の統計年報の概要

国税庁の統計年報は、「全数調査」と「標本調査」からなっている。

- 1 「全数調査」は、その大部分が各税務署において調査したものを、国税庁及び各国税局で取りまとめて集計したものであるが、これらは、税務署が統計を作成するために特別な調査を行うものではなく、事務処理の過程から派生的に作成されるものである。
- 2 「標本調査」は、「民間給与実態統計調査」、「会社標本調査」及び「申告所得税標本調査」からなっている。
  - (1) 「民間給与実態統計調査」は、国税庁において標本の対象となる事業所（源泉徴収義務者）を抽出、標本事業所に調査票を送付、標本事業所が勤務している給与所得者について調査票を記入し、これを国税庁において集計したものである。
  - (2) 「会社標本調査」及び「申告所得税標本調査」は、各税務署等が作成した調査票データ等を、国税庁において集計したものである。

## Outline of National Tax Agency Annual Statistics Report

The annual statistics report of National Tax Agency consists of “Census surveys” and “Sample surveys”.

- 1 Most of the “Census surveys” are conducted by the Tax Offices, which are subsequently compiled by the National Tax Agency and Regional Taxation Bureaus. Statistical data for the surveys are collected not by additional special surveys but using the existing data obtained in the course of the ordinary administration process of Tax Offices.
- 2 “Sample Surveys” comprise “Statistical Survey of Actual Status for Salary in the Private Sector”, “Corporation Sample Survey” and “Sample Survey for Self-Assessment Income Tax”. All of them are based on the method of sample survey.
  - (1) “Statistical Survey of Actual Statistics for Salary in the Private Sector” is generated from the following process.

First, the National Tax Agency extracts business enterprises (withholding tax agents) as objects of a sample survey. Then the sampled enterprises fill in schedules about their employment income earners. Finally, the National Tax Agency totalizes the schedules.
  - (2) “Corporation Sample Survey” and “Sample Survey for Self-Assessment Income Tax” are complied by the National Tax Agency based on the summary tables and other data prepared by the Tax Offices.

# 統計年報利用上の注意

## 1 統計表の構成

- (1) 全体の構成は、「Ⅰ 総括編」「Ⅱ 直接国税編」「Ⅲ 間接国税編」「Ⅳ 徴収編」「Ⅴ その他」「Ⅵ 様式集」の6編からなっている。

また、「Ⅱ 直接国税編」及び「Ⅲ 間接国税編」については、税目ごとに配列している。

- (2) 計数は、原則として全国分を掲載しているが、主な計数については、地方別（国税局及び都道府県別）にも掲げるとともに、累年比較をしている。

## 2 各表間の関連計数

「Ⅱ 直接国税編」及び「Ⅲ 間接国税編」の各表と「Ⅳ 徴収編、17－1 国税徴収状況、(1) 国税徴収状況、(2) 国税局別の徴収決定済額」欄とは、主として調査期間又は調査時点の相違により、計数は一致しない。

## 3 単位及び計数の処理方法

- (1) 各表の計数は、単位未満を四捨五入しているので、表の内容と計又は合計等が一致しない場合もある。
- (2) 金額は、原則として百万円単位（金額が少額又は精密を要するものについては、千円又は円単位）とし、単位未満の計数は「0」、該当する計数のない場合は「－」、不明の場合は「…」と表示している。
- (3) 表中の「X」は、情報を保護する観点から計数を秘匿したものである。

## 4 標本調査結果表との関連

この年報では、「申告所得税標本調査」、「民間給与実態統計調査」及び「会社標本調査」の総括的な部分だけを掲載しているので、これらの詳細については、国税庁ホームページの「統計情報」を参照していただきたい。

<https://www.nta.go.jp/publication/statistics/kokuzeicho/tokei.htm>

|                                                  |               |             |
|--------------------------------------------------|---------------|-------------|
| 令和4年分申告所得税標本調査<br>－ 調査結果報告 －<br>税務統計から見た申告所得税の実態 | 発表            | 令和6年2月      |
| 令和4年分民間給与実態統計調査<br>－ 調査結果報告 －                    | 概要発表<br>統計表発表 | 令和5年9月<br>〃 |
| 令和4年度分会社標本調査<br>－ 調査結果報告 －<br>税務統計から見た法人企業の実態    | 発表            | 令和6年6月      |

## 5 様式集について

各税目の統計表は主に納税者の申告等のデータを集計したものであり、その申告書等の様式を掲載しているため、年報を見る際の参考としていただきたい。

## 6 各税目の最新年分や正誤情報等について

各税目の最新年分や正誤情報等については、国税庁ホームページの「国税庁統計年報」に掲載している。

[https://www.nta.go.jp/publication/statistics/kokuzeicho/tokei\\_nenpo.htm](https://www.nta.go.jp/publication/statistics/kokuzeicho/tokei_nenpo.htm)

# Notes on Use of Annual Statistics Report

## 1 Composition of Annual Statistics Report

- (1) The statistics report consists of six parts namely, that is, “Part I Overview”, “Part II Direct National Tax”, “Part III Indirect National Tax”, “Part IV Collection”, and “Part V Others” and “Part VI Styles of Forms”.  
“Part II Direct National Tax” and “Part III Indirect National Tax” are arranged by tax item.
- (2) Figures listed are in principle for the whole nation. But with respect important items, figures by regions (by Regional Taxation Bureaus and by prefecture) and yearly comparison of them are listed.

## 2 Relationship of corresponding figures between tables

The figures in each table of “Part II Direct National Tax”, and “Part III Indirect National Tax” are not the same as corresponding figures in “Part IV Collection, 17-1 Statistics of National Tax Collection, (1) Statistics of national tax collection, (2) Amount determined for collection by Regional Taxation Office”, mainly due to the difference in periods covered or the time of survey.

## 3 Unit and method of rounding fractions

- (1) Since the figures in each table are derived by rounding off, the sum of individual figures in a table may not equal to the subtotal, total, etc.
- (2) The unit of the amount of money listed is 1 million yen in principle (when the amount is small as a whole, or when accuracy is required, 1,000 yen or 1 yen will be used as the unit).  
Fractions are shown as “0”, and non-existence of corresponding figures is indicated by “—”. Unidentified cases are indicated by “...”.  
(3) “X” in tables means that relevant figures are kept secret to protect information.

## 4 Relationship with the sample survey result reports

Since this annual report contains only summary parts of “Sample Survey for Self-Assessment Income Tax”, “Statistical Survey of Actual Status for Salary in the Private Sector” and “Corporation Sample Survey”, please refer to National Tax Agency homepage “statistics information”.

<https://www.nta.go.jp/publication/statistics/kokuzeicho/tokei.htm>

|                                                                                                                                                                  |                                     |                                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------|
| The result report of Sample Survey for Self-Assessment Income Tax (for 2022)<br>The actual state of self-assessment income tax seen from the taxation statistics | Report                              | February, 2024                     |
| The result report of Statistical Survey of Actual Status<br>for Salary in the Private Sector (for 2022)                                                          | Outline report<br>Statistics report | September, 2023<br>September, 2023 |
| The result report of the Corporation Sample Survey (for FY2022)<br>The actual state of corporate enterprises seen from the taxation statistics                   | Report                              | June, 2024                         |

## 5 Styles of forms

Since statistics for each tax items are based on final returns, etc., styles of forms are listed in “Part VI” for to samples to refer.

## 6 The latest annual information and errata etc. for each tax category

The latest annual information and errata etc. for each tax category are available on the National Tax Agency's website, “National Tax Agency Annual Statistics Report”.

[https://www.nta.go.jp/publication/statistics/kokuzeicho/tokei\\_nenpo.htm](https://www.nta.go.jp/publication/statistics/kokuzeicho/tokei_nenpo.htm)



# 令和 4 年度 調査結果の概要

FY2022

Outline of Results of Survey

# 令和4年度調査結果の概要

## Outline of Results of Survey for FY2022

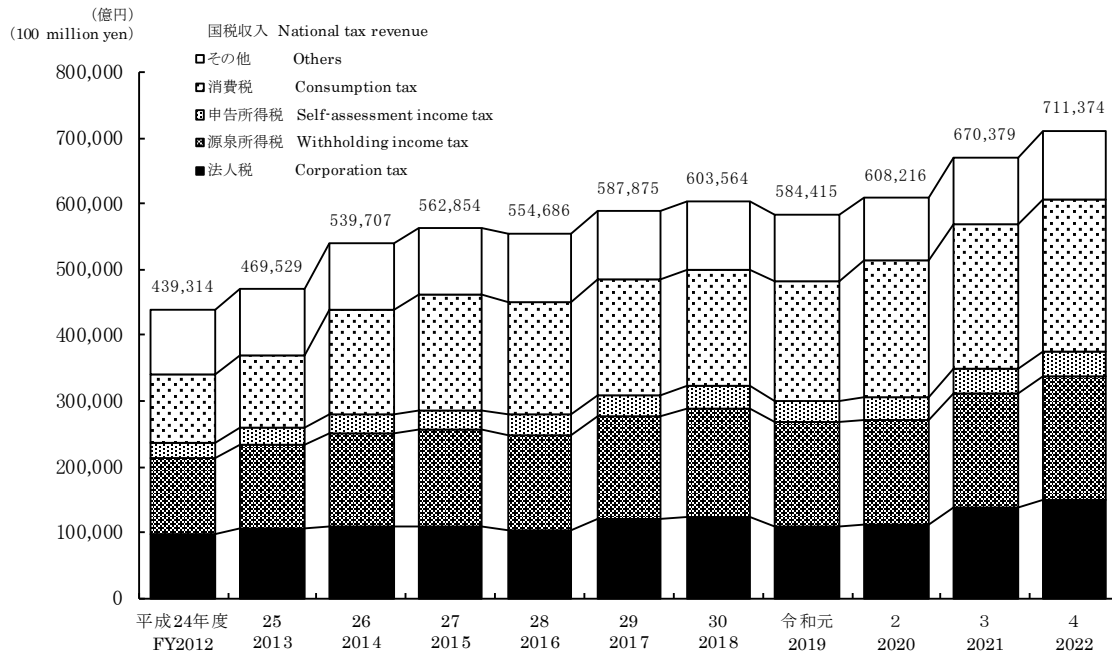
### 1 租税及び印紙収入 Tax and Stamp revenues

- (1) 令和4年度における租税及び印紙収入の決算額（一般会計分）は71兆1,374億円（前年67兆379億円）で、前年に比べて4兆995億円（伸び率6.1%）の増加となっている（第1図、第2表参照）。

Total amount settled of tax and stamp revenues of FY2022 (for general account) is 71,137.4 billion yen (67,037.9 billion yen for the previous year), an increase of 4,099.5 billion yen (rate of increase: 6.1%) compared to the previous year (see Figure 1 and Table 2).

（第1図）租税及び印紙収入決算額（一般会計分）の推移

Figure 1: Changes of amounts settled of tax and stamp revenues (for general account)



統計表：1－1 租税及び印紙収入 (2) 決算額（一般会計分）の累年比較

Statistical tables: 1－1 Tax and Stamp Revenues (2) Yearly Comparison of Amount settled (for General Account Revenue)

- (2) 租税及び印紙収入の決算額（一般会計分）を税目別にみると、消費税23兆793億円（前年21兆8,886億円）、源泉所得税18兆7,365億円（同17兆5,332億円）、法人税14兆9,398億円（同13兆6,428億円）、申告所得税3兆7,852億円（同3兆8,490億円）、相続税2兆9,694億円（同2兆7,702億円）となっており、前年に比べて、消費税、源泉所得税、法人税、相続税はそれぞれ1兆1,907億円（5.4%）、1兆2,033億円（6.9%）、1兆2,970億円（9.5%）、1,992億円（7.2%）増加し、申告所得税は638億円（△1.7%）減少している（第2表参照）。

Tax and stamp duty settled by tax type includes consumption tax of 23,079.3 billion yen (for the previous year, 21,888.6 billion yen), withholding income tax of 18,736.5 billion yen (17,533.2 billion yen), corporation tax 14,939.8 billion yen (13,642.8 billion yen), self-assessment income tax of 3,785.2 billion yen (3,849.0 billion yen), and inheritance tax of 2,969.4 billion yen (2,770.2 billion yen). Compared with the previous year, consumption tax, withholding income tax, corporation tax and inheritance tax increased by 1,190.7 billion yen (5.4%), 1,203.3 billion yen (6.9%), 1,297.0 billion yen (9.5%), and 199.2 billion yen (7.2%) respectively. Compared with the previous year, self-assessment income tax decreased by 63.8 billion yen (-1.7%). (see Table 2).

（第2表）税目別の租税及び印紙収入決算額（一般会計分）

Table 2: Breakdown of the amount settled of tax and stamp duty by tax type

| 区 分<br>Type                          | 令和3年度<br>FY2021       |                        | 令和4年度<br>FY2022       |                        | 伸び率<br>Growth rate |
|--------------------------------------|-----------------------|------------------------|-----------------------|------------------------|--------------------|
|                                      | 億円<br>100 million yen | 構成比<br>Component ratio | 億円<br>100 million yen | 構成比<br>Component ratio |                    |
| 消 費 税 Consumption tax                | 218,886               | 32.7                   | 230,793               | 32.4                   | 5.4                |
| 源 泉 所 得 税 Withholding income tax     | 175,332               | 26.2                   | 187,365               | 26.3                   | 6.9                |
| 法 人 税 Corporation tax                | 136,428               | 20.4                   | 149,398               | 21.0                   | 9.5                |
| 申 告 所 得 税 Self-assessment income tax | 38,490                | 5.7                    | 37,852                | 5.3                    | △ 1.7              |
| 相 続 税 Inheritance tax                | 27,702                | 4.1                    | 29,694                | 4.2                    | 7.2                |
| そ の 他 Others                         | 73,540                | 11.0                   | 76,272                | 10.7                   | 3.7                |
| 計 Total                              | 670,379               | 100.0                  | 711,374               | 100.0                  | 6.1                |

統計表：1－1 租税及び印紙収入 (2) 決算額（一般会計分）の累年比較

Statistical tables: 1－1 Tax and Stamp Revenues (2) Yearly Comparison of Amount settled (for General Account Revenue)

（注）「相続税」には、贈与税が含まれている。

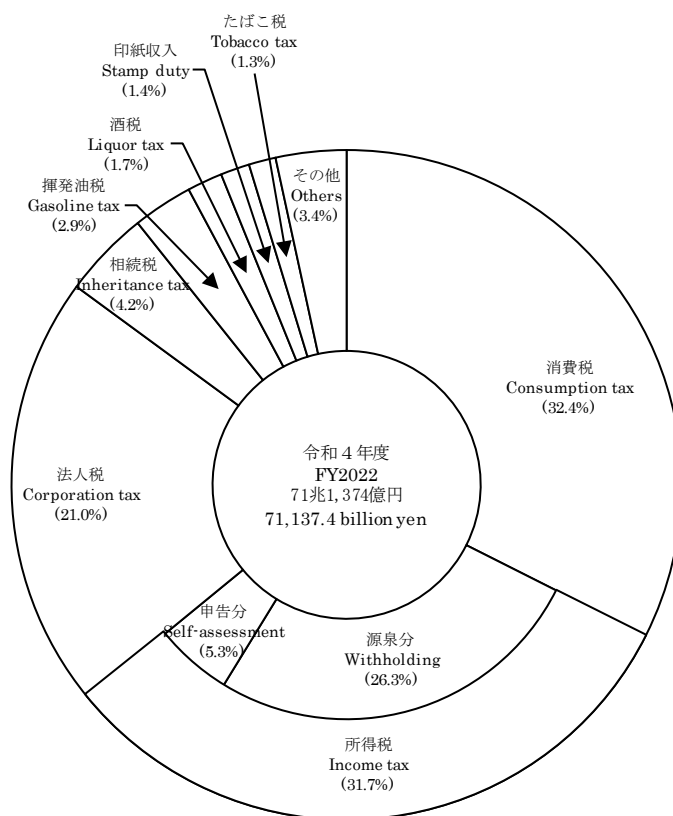
Note: The gift tax is included in the inheritance tax.

また、これを税目別の構成比で見ると、消費税 32.4%（前年 32.7%）、源泉所得税 26.3%（同 26.2%）、申告所得税 5.3%（同 5.7%）、法人税 21.0%（同 20.4%）、相続税 4.2%（同 4.1%）となっている（第 2 表、第 3 図参照）。

From the viewpoint of the component ratio by tax type, consumption tax is 32.4% (for the previous year, 32.7%), withholding income tax is 26.3% (26.2%), self-assessment income tax is 5.3% (5.7%), corporation tax is 21.0% (20.4%) and inheritance tax is 4.2% (4.1%) (see Table 2 and Figure 3).

（第 3 図）税目別の構成比

Figure 3: Breakdown of component ratio by tax type



統計表：1－1 租税及び印紙収入 (2) 決算額（一般会計分）の累年比較

Statistical tables: 1－1 Tax and Stamp Revenues (2) Yearly Comparison of Amount settled (for GeneralAccount Revenue)

## 2 申告所得税

Self-assessment income tax

- (1) 令和4年分所得税の確定申告書を提出した人員等（以下「確定申告者数」という。）は22,924千人で、申告納税額のあった者は6,533千人、還付申告者は13,316千人となっている。

これを所得者別にみると、事業所得者3,791千人、不動産所得者1,538千人、給与所得者11,199千人、雑所得者5,656千人、他の区分に該当しない所得者741千人となっている（第4表参照）。

The number of Income tax self-assessment etc (herein after referred to the number of Income tax self-assessment) in 2022 is 22,924 thousand, the number of taxpayers who have income tax self-assessment 6,533 thousand, the number of filing returns for refund 13,316 thousand.

The breakdown of taxpayers by income earner type is as follows: Operating income earners, 3,791 thousand; Real estate income earners, 1,538 thousand; Employment income earners, 11,199 thousand; Miscellaneous income earners, 5,656 thousand; Income earners not otherwise classified, 741 thousand (see Table 4).

（第4表）確定申告者数

Table 4: Number of Income tax self-assessment

| 区 分<br>Type   |                                         | 確定申告者数<br>Number of Income<br>tax self-<br>assessment | 申告納税額<br>のある者<br>Number of<br>taxpayers<br>who have income<br>tax<br>self-assessment | 還付申告<br>をした者<br>Number of filing<br>returns for refund | 左記以外<br>Others |
|---------------|-----------------------------------------|-------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------|----------------|
|               |                                         | 千人<br>Thousand                                        | 千人<br>Thousand                                                                       | 千人<br>Thousand                                         | 千人<br>Thousand |
| 事業所得者         | Operating income earners                | 3,791                                                 | 1,639                                                                                | 886                                                    | 1,265          |
| その他所得者        | Other income earners                    | 19,133                                                | 4,893                                                                                | 12,430                                                 | 1,810          |
| 不動産所得者        | Real estate income earners              | 1,538                                                 | 1,057                                                                                | 133                                                    | 348            |
| 給与所得者         | Employment income earners               | 11,199                                                | 2,679                                                                                | 7,946                                                  | 573            |
| 雑所得者          | Miscellaneous income earners            | 5,656                                                 | 808                                                                                  | 4,001                                                  | 846            |
| 他の区分に該当しない所得者 | Income earners not otherwise classified | 741                                                   | 349                                                                                  | 349                                                    | 43             |
| 合計            | Total                                   | 22,924                                                | 6,533                                                                                | 13,316                                                 | 3,076          |

統計表：2－1 課税状況（1）申告及び処理の状況

Statistical tables: 2－1 Statistics of Taxation (1) Statistics of filing returns and cases processed

（注）令和5年3月31日までに申告又は処理（更正、決定等）した者の6月30日現在の課税の事績を示している。

Note: Figures show Taxation as of June 30 2023, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31.

また、これに対する総所得金額は94兆2,474億円で、申告納税額のあった者は46兆3,519億円、還付申告者は45兆2,877億円、申告納税額は3兆6,839億円、還付税額は1兆2,501億円となっている（第5表参照）。

Gross income is 94,247.4 billion yen, taxpayers filing returns and paying tax is 46,351.9 billion yen, and taxpayers filing returns for refund is 45,287.7 billion yen.

The amounts of self-assessment income tax is 3,683.9 billion yen, and refund is 1,250.1 billion yen (see Table 5).

（第5表）総所得金額、申告納税額、還付税額

Table 5: Total net income and the amounts of self-assessment income tax, refund.

| 区 分<br>Type   |                                         | 総所得金額<br>Total net income | 申告納税額<br>のある者<br>Taxpayers who<br>have income tax<br>self-assessment | 還付申告<br>をした者<br>Filing returns for<br>refund | 申告納税額<br>The amounts of<br>self-assessment<br>income tax | 還付税額<br>The amount of<br>refund |
|---------------|-----------------------------------------|---------------------------|----------------------------------------------------------------------|----------------------------------------------|----------------------------------------------------------|---------------------------------|
|               |                                         | 億円<br>100 million yen     | 億円<br>100 million yen                                                | 億円<br>100 million yen                        | 億円<br>100 million yen                                    | 億円<br>100 million yen           |
| 事業所得者         | Operating income earners                | 106,626                   | 77,511                                                               | 21,228                                       | 7,532                                                    | 2,738                           |
| その他所得者        | Other income earners                    | 835,847                   | 386,009                                                              | 431,649                                      | 29,308                                                   | 9,762                           |
| 不動産所得者        | Real estate income earners              | 61,606                    | 57,331                                                               | 2,104                                        | 6,593                                                    | 134                             |
| 給与所得者         | Employment income earners               | 574,972                   | 200,397                                                              | 361,788                                      | 7,143                                                    | 7,192                           |
| 雑所得者          | Miscellaneous income earners            | 83,024                    | 22,886                                                               | 57,229                                       | 1,194                                                    | 1,621                           |
| 他の区分に該当しない所得者 | Income earners not otherwise classified | 116,245                   | 105,395                                                              | 10,529                                       | 14,379                                                   | 816                             |
| 合計            | Total                                   | 942,474                   | 463,519                                                              | 452,877                                      | 36,839                                                   | 12,501                          |

統計表：2－1 課税状況（1）申告及び処理の状況

Statistical tables: 2－1 Statistics of Taxation (1) Statistics of filing returns and cases processed

（注）令和5年3月31日までに申告又は処理（更正、決定等）した者の6月30日現在の課税の事績を示している。

Note: Figures show Taxation as of June 30 2023, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31.

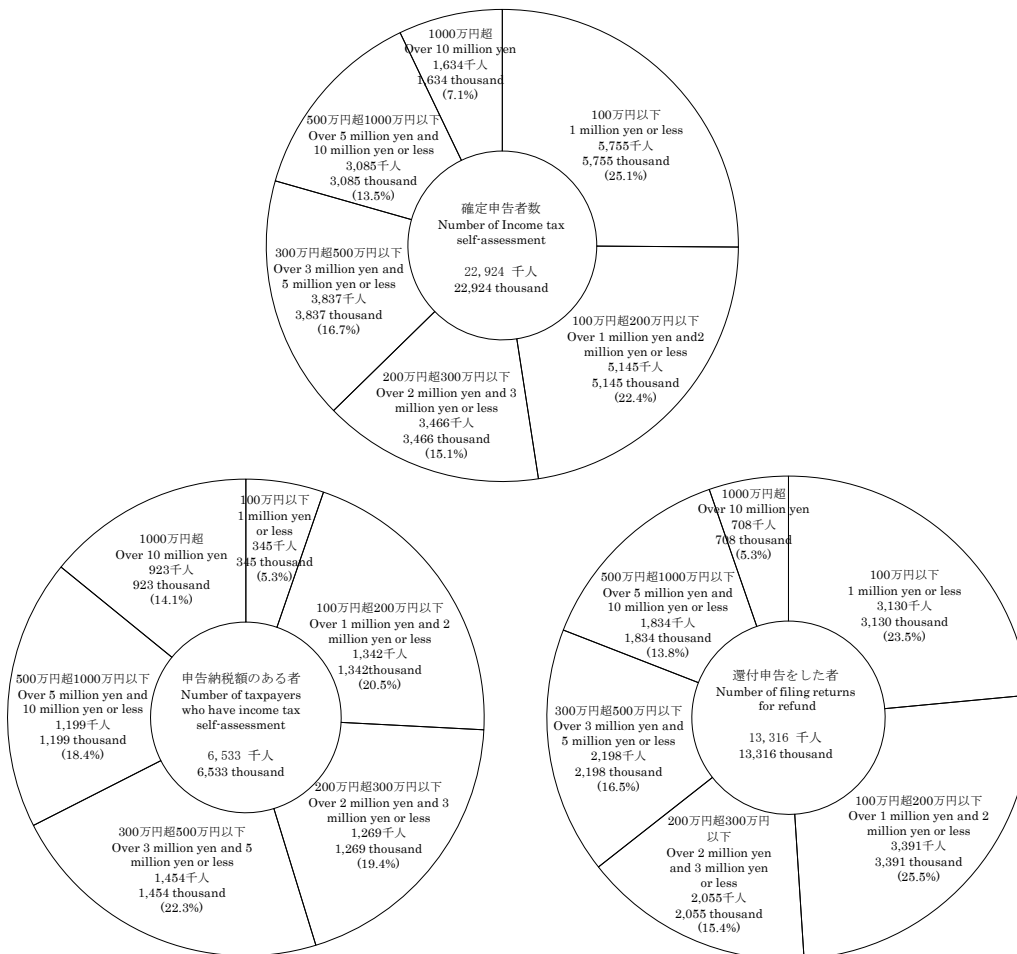


- (2) 確定申告者数を所得階級別にみると、100 万円以下の者 5,755 千人(構成比 25.1%)、100 万円超 200 万円以下の者 5,145 千人(構成比 22.4%)、200 万円超 300 万円以下の者 3,466 千人(構成比 15.1%)、300 万円超 500 万円以下の者 3,837 千人(構成比 16.7%)、500 万円超 1,000 万円以下の者 3,085 千人(構成比 13.5%)、1,000 万円超の者 1,634 千人(構成比 7.1%)となっている(第 6 図参照)。

The breakdown of the number of Income tax self-assessment by total net income range is as follows: 5,755 thousand (component rate: 25.1 %) for 1 million yen or less; 5,145 thousand (22.4 %) for over 1 million yen and 2 million yen or less; 3,466 thousand (15.1%) for over 2 million yen and 3 million yen or less; 3,837 thousand (16.7 %) for over 3 million yen and 5 million yen or less; 3,085 thousand (13.5 %) for over 5 million yen and 10 million yen or less; and 1,634 thousand (7.1 %) for over 10 million (see Figure 6).

(第 6 図) 所得階級別の確定申告者数

Figure 6: Number of income earners by income range



統計表：2－2 所得階級別人員 (1) 所得階級別人員

Statistical tables: 2－2 Number of income earners by Income Range (1) Number of income earners by income range

(注) 令和 5 年 3 月 31 日までに申告又は処理 (更正、決定等) した者の 6 月 30 日現在の課税の事績を示している。

Note: Figures show Taxation as of June 30 2023, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31.

### 3 源泉所得税

#### Withholding income tax

- (1) 令和4年分の源泉所得税額(復興特別所得税を含む。)は、21兆4,162億円(前年20兆4,297億円)で、前年に比べて9,864億円(伸び率4.8%)増加している。

これを所得種類別に前年と比べると、給与所得は12兆3,563億円(前年11兆7,217億円)で6,347億円(伸び率5.4%)、配当所得は5兆9,440億円(前年5兆3,934億円)で5,506億円(伸び率10.2%)、報酬・料金等は1兆2,032億円(前年1兆1,622億円)で409億円(伸び率3.5%)、利子所得等は2,994億円(前年2,737億円)で257億円(伸び率9.4%)、それぞれ増加している(第7表参照)。

The amount of withholding income tax (including special income tax for reconstruction) in 2022 is 21,416.2 billion yen (for the previous year, 20,429.7 billion yen). It increased by 986.4 billion yen (rate of increased: 4.8%) compared to the previous year.

According to the breakdown by income type, employment income increased by 634.7 billion yen from 11,721.7 to 12,356.3 billion yen (5.4%); dividend income increased by 550.6 billion yen from 5,393.4 to 5,944.0 billion yen (10.2%); remuneration, fee, etc. increased by 40.9 billion yen from 1,162.2 to 1,203.2 billion yen (3.5%); interest income, etc. increased by 25.7 billion yen from 273.7 to 299.4 billion yen (9.4%) (see Table 7).

(第7表) 源泉徴収税額

Table 7: Amounts of withholding income tax

| 区分<br>Type  | 給与所得<br>Employment income | 配当所得<br>Dividend income | 報酬・料金等<br>Remuneration,<br>Fee, etc. | 利子所得等<br>Interest income, etc. | その他<br>Other          | 計<br>Total            | 伸び率<br>Growth rate |
|-------------|---------------------------|-------------------------|--------------------------------------|--------------------------------|-----------------------|-----------------------|--------------------|
|             | 億円<br>100 million yen     | 億円<br>100 million yen   | 億円<br>100 million yen                | 億円<br>100 million yen          | 億円<br>100 million yen | 億円<br>100 million yen | %                  |
| 平成29年分 2017 | 107,054                   | 42,925                  | 12,207                               | 3,576                          | 14,779                | 180,541               | 8.0                |
| 30 2018     | 111,800                   | 45,686                  | 12,115                               | 3,673                          | 12,976                | 186,250               | 3.2                |
| 令和元 2019    | 113,764                   | 52,467                  | 12,106                               | 3,065                          | 12,750                | 194,152               | 4.2                |
| 2 2020      | 112,117                   | 48,007                  | 11,213                               | 2,973                          | 14,345                | 188,655               | △2.8               |
| 3 2021      | 117,217                   | 53,934                  | 11,622                               | 2,737                          | 18,788                | 204,297               | 8.3                |
| 4 2022      | 123,563                   | 59,440                  | 12,032                               | 2,994                          | 16,133                | 214,162               | 4.8                |

統計表：3－1 課税状況 (1)課税状況

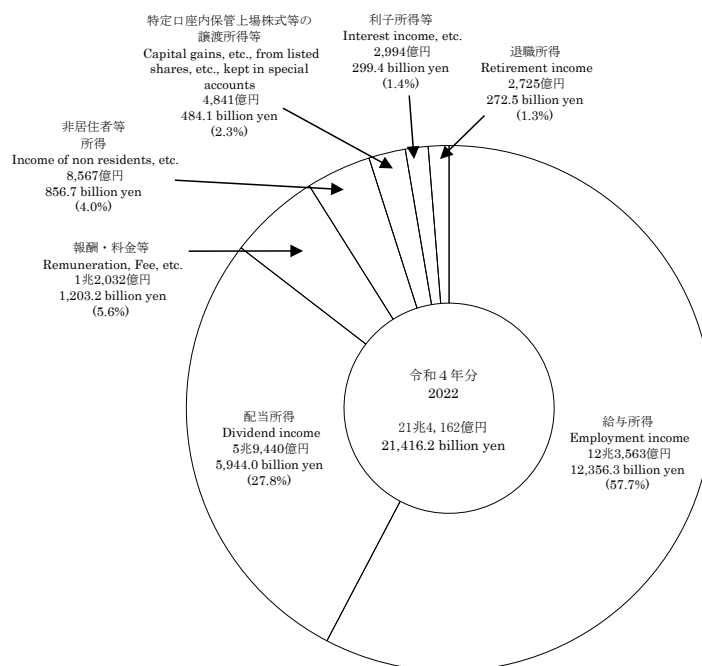
Statistical tables: 3－1 Statistics of Taxation (1)Statistics of taxation

また、種類別に構成比を見ると、給与所得 57.7%(前年 57.4%)、配当所得 27.8%(前年 26.4%)、報酬・料金等 5.6%(前年 5.7%)、非居住者等所得 4.0%(前年 3.7%)となっている(第8図参照)。

The component ratio of each income type is as follows: employment income, 57.7% (for the previous year, 57.4%); dividend income, 27.8% (for the previous year, 26.4%); remuneration, fee, etc., 5.6% (for the previous year, 5.7%); income of nonresidents, etc., 4.0% (for the previous year, 3.7%) (see Figure 8).

(第8図) 種類別の源泉徴収税額構成比

Figure 8: Breakdown of the component ratio of amount of withholding income tax by type



- (2) 源泉徴収義務者数は、給与所得 3,569 千件(前年 3,560 千件)、報酬・料金等 2,875 千件(前年 2,861 千件)、配当所得 149 千件(前年 148 千件)となっている(第9表参照)。

The number of withholding agents is 3,569 thousand (for the previous year, 3,560 thousand) for employment income, 2,875 thousand (for the previous year, 2,861 thousand) for remuneration, fee, etc., and 149 thousand (for the previous year, 148 thousand) for dividend income (see Table 9).

(第9表) 種類別の源泉徴収義務者数

Table 9 Number of withholding agents by type

| 区 分<br>Type | 給与所得<br>Employment income | 報酬・料金等<br>Remuneration,<br>Fee, etc., | 配当所得<br>Dividend income | その他<br>Others  |
|-------------|---------------------------|---------------------------------------|-------------------------|----------------|
|             | 千件<br>Thousand            | 千件<br>Thousand                        | 千件<br>Thousand          | 千件<br>Thousand |
| 平成29年分 2017 | 3,536                     | 2,849                                 | 145                     | 83             |
| 30 2018     | 3,532                     | 2,847                                 | 147                     | 83             |
| 令和元 2019    | 3,543                     | 2,842                                 | 148                     | 81             |
| 2 2020      | 3,544                     | 2,838                                 | 148                     | 78             |
| 3 2021      | 3,560                     | 2,861                                 | 148                     | 77             |
| 4 2022      | 3,569                     | 2,875                                 | 149                     | 79             |

統計表：3－1 課税状況 (3) 源泉徴収義務者数

Statistical tables: 3－1 Statistics of Taxation (3) Number of withholding agents

(注) 各年分とも、翌年6月30日現在の源泉徴収義務者数を示している。

Note: Figures for each year show the number of withholding agents as of June 30 of the following year.

- (3) 令和4年分の民間給与実態統計調査結果からみると、1年を通じて勤務した給与所得者数は50,776千人(前年51,375千人)で、その平均給与は男性5,633千円(同5,496千円)、女性3,137千円(同3,018千円)となっている(第10表参照)。

According to the results of the Statistical Survey of Actual Statistics for Salary in the Private Sector in 2022, the number of employment income earners who worked through a year was 50,776 thousand (for the previous year, 51,375 thousand), and the average pay was 5,633 thousand (for the previous year, 5,496 thousand yen) for men, and 3,137 thousand yen (3,018 thousand yen) for women (see Table 10).

(第10表) 給与所得者数、平均給与

Table 10: Number of employment income earners, and average pay

| 区 分<br>Type | 給与所得者数<br>Number of<br>employment<br>income earners |                         | 平均給与<br>Average pay |                    |                    |
|-------------|-----------------------------------------------------|-------------------------|---------------------|--------------------|--------------------|
|             | 千人<br>Thousand                                      | 伸び率<br>Growth rate<br>% | 男<br>Male           | 女<br>Female        | 計<br>Total         |
|             |                                                     |                         | 千円<br>Thousand yen  | 千円<br>Thousand yen | 千円<br>Thousand yen |
| 平成29年分 2017 | 47,426                                              | 3.4                     | 5,335               | 2,875              | 4,336              |
| 30 2018     | 47,649                                              | 0.5                     | 5,436               | 2,930              | 4,391              |
| 令和元 2019    | 49,994                                              | 4.9                     | 5,424               | 2,960              | 4,384              |
| 2 2020      | 50,401                                              | 0.8                     | 5,347               | 2,929              | 4,351              |
| 3 2021      | 51,375                                              | 1.9                     | 5,496               | 3,018              | 4,457              |
| 4 2022      | 50,776                                              | ▲1.2                    | 5,633               | 3,137              | 4,576              |

統計表：3－2 民間給与実態統計調査結果 (抜粋)

Statistical tables: 3－2 Results of the Statistical Survey of Actual Status for Salary in the Private Sector (excerpt)

(注) 1年を通じて勤務した給与所得者について示している。

Note: Figures are concerning employment income earners in the private sector who worked through a year.

1年を通じて勤務した給与所得者50,776千人のうち、源泉徴収により所得税を納税している者は43,596千人となっている。税額は11兆7,742億円であり、納税者の給与総額に対する税額の割合は5.41%となっている(第11表参照)。

Among 50,776 thousand employment income earners, the number of those who paid withholding income tax was 43,596 thousand. The amount of tax is 11,774.2 billion yen which stands for 5.41% of the total amounts of salary of taxpayers (see Table 11).

(第11表) 給与所得者数、給与総額、税額

Table 11: Number of employment income earners, Total amounts of pay, and Amount of tax

| 区 分<br>Type | 給与所得者数<br>Number of<br>employment<br>income earners |                                          | 納税者割合<br>Percentage of<br>taxpayers<br>②／① | 給与総額<br>Total amounts of pay |                           | 税 額<br>Amount of tax  | 税額割合<br>Ratio of tax<br>amounts<br>against total<br>amounts of<br>salary | 納税者の<br>税額割合<br>Ratio of tax amounts<br>against total amounts of<br>salary of taxpayers |
|-------------|-----------------------------------------------------|------------------------------------------|--------------------------------------------|------------------------------|---------------------------|-----------------------|--------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
|             | ①                                                   | 内<br>納税者数<br>Number of<br>taxpayers<br>② |                                            |                              | 内<br>納税者<br>For taxpayers |                       |                                                                          |                                                                                         |
|             | 千人<br>Thousand                                      | 千人<br>Thousand                           | %                                          | 億円<br>100 million yen        | 億円<br>100 million yen     | 億円<br>100 million yen | %                                                                        | %                                                                                       |
| 平成29年分 2017 | 47,426                                              | 40,301                                   | 85.0                                       | 2,056,344                    | 1,920,245                 | 92,598                | 4.50                                                                     | 4.82                                                                                    |
| 30 2018     | 47,649                                              | 40,492                                   | 85.0                                       | 2,092,454                    | 1,951,870                 | 96,158                | 4.60                                                                     | 4.93                                                                                    |
| 令和元 2019    | 49,994                                              | 42,396                                   | 84.8                                       | 2,191,500                    | 2,042,448                 | 102,827               | 4.69                                                                     | 5.03                                                                                    |
| 2 2020      | 50,401                                              | 42,703                                   | 84.7                                       | 2,192,843                    | 2,041,167                 | 102,056               | 4.65                                                                     | 5.00                                                                                    |
| 3 2021      | 51,375                                              | 43,945                                   | 85.5                                       | 2,289,906                    | 2,141,839                 | 111,718               | 4.88                                                                     | 5.22                                                                                    |
| 4 2022      | 50,776                                              | 43,596                                   | 85.9                                       | 2,323,469                    | 2,174,772                 | 117,742               | 5.07                                                                     | 5.41                                                                                    |

統計表：3－2 民間給与実態統計調査結果 (抜粋)

Statistical tables: 3－2 Results of the Statistical Survey of Actual Status for Salary in the Private Sector (excerpt)

(注) 1年を通じて勤務した給与所得者について示している。

Note: Figures are concerning employment income earners in the private sector who worked through a year.

#### 4 法人税

##### Corporation tax

(1) 法人数は 334 万 1,422 社（前年 328 万 3,475 社）となっている。

また、所得金額は 84 兆 4,308 億円（同 78 兆 9,349 億円）で、これに対する税額は 14 兆 7,761 億円（同 13 兆 7,941 億円）となっている（第 12 表参照）。

The number of corporations is 3,341,422 (for the previous year, 3,283,475). The amount of income is 84,430.8 billion yen (78,934.9 billion yen in the previous year), and the amount of tax is 14,776.1 billion yen (13,794.1 billion yen in the previous year) (see Table 12).

（第 12 表）法人数、所得金額、税額

Table 12: Number of corporations, Amount of income, and Amount of tax

| 区 分<br>Type |        | 法人数<br>Number of corporations |     | 所得金額<br>Amount of income |        | 税 額<br>Amount of tax  |       |
|-------------|--------|-------------------------------|-----|--------------------------|--------|-----------------------|-------|
|             |        | 伸び率<br>Growth rate            |     | 伸び率<br>Growth rate       |        | 伸び率<br>Growth rate    |       |
|             |        | 社<br>Number                   | %   | 億円<br>100 million yen    | %      | 億円<br>100 million yen | %     |
| 平成29年度      | FY2017 | 3,105,959                     | 0.9 | 702,340                  | 11.6   | 123,459               | 11.2  |
| 30          | 2018   | 3,132,210                     | 0.8 | 727,757                  | 3.6    | 126,579               | 2.5   |
| 令和元         | 2019   | 3,165,396                     | 1.1 | 645,050                  | △ 11.4 | 114,378               | △ 9.6 |
| 2           | 2020   | 3,220,396                     | 1.7 | 696,559                  | 8.0    | 120,199               | 5.1   |
| 3           | 2021   | 3,283,475                     | 2.0 | 789,349                  | 13.3   | 137,941               | 14.8  |
| 4           | 2022   | 3,341,422                     | 1.8 | 844,308                  | 7.0    | 147,761               | 7.1   |

統計表：4－1 課税状況 (1) 現事業年度分の課税状況

Statistical tables: 4－1 Statistics of Taxation (1) Statistics of taxation for the current accounting period

(注) 1 各年度とも、翌年 6 月 30 日現在における法人数及びその年の 4 月 1 日から翌年 3 月 31 日までに事業年度が終了した法人の所得金額及び税額について示している。

2 法人数は法人課税課調

Note:1 For each year, the number of corporations as of June 30 of the following year, and income and tax amount of the corporation whose administrative business year ended between April 1 of the year and March 31 of the following year are described.

2 The number of corporations was identified by the Corporate Taxation Division.

法人数 334 万 1,422 社のうち、内国法人は 333 万 4,508 社（前年 327 万 6,596 社）で、これを種類別にみると、普通法人 320 万 4,216 社（同 314 万 8,185 社）、協同組合等 4 万 1,808 社（同 4 万 2,181 社）、公益法人等 6 万 940 社（同 6 万 46 社）となっている（第 13 表参照）。

Among 3,341,422 corporations, domestic corporations amount to 3,334,508 (for the previous year, 3,276,596) which includes 3,204,216 (for the previous year, 3,148,185) ordinary corporations, 41,808 (for the previous year, 42,181) cooperative associations, etc., and 60,940 (for the previous year, 60,046) corporation in public interest, etc. (see Table 13).

（第 13 表）種類別法人数

Table 13: Number of corporations by type

| 区 分<br>Type |        |                               |                               |                                          |                                                |                                                                 |
|-------------|--------|-------------------------------|-------------------------------|------------------------------------------|------------------------------------------------|-----------------------------------------------------------------|
|             |        | 内国法人<br>Domestic corporations | 普通法人<br>Ordinary corporations | 協同組合等<br>Cooperative associations , etc. | 公益法人等<br>Corporation in public interest , etc. | 人格のない<br>社団等<br>Association without judicial personality , etc. |
|             |        | 社<br>Number                   | 社<br>Number                   | 社<br>Number                              | 社<br>Number                                    | 社<br>Number                                                     |
| 平成29年度      | FY2017 | 3,100,031                     | 2,980,284                     | 43,454                                   | 55,920                                         | 20,373                                                          |
| 30          | 2018   | 3,126,207                     | 3,004,951                     | 43,194                                   | 56,970                                         | 21,092                                                          |
| 令和元         | 2019   | 3,159,104                     | 3,036,497                     | 42,869                                   | 57,957                                         | 21,781                                                          |
| 2           | 2020   | 3,213,770                     | 3,089,709                     | 42,544                                   | 58,972                                         | 22,545                                                          |
| 3           | 2021   | 3,276,596                     | 3,148,185                     | 42,181                                   | 60,046                                         | 26,184                                                          |
| 4           | 2022   | 3,334,508                     | 3,204,216                     | 41,808                                   | 60,940                                         | 27,544                                                          |

資料：法人課税課調

Source: Identified by the Corporate Taxation Division

(2) 令和4年度分の会社標本調査結果からみると、稼働中の内国普通法人は291万4,253社（前年度286万4,386社）となっている。令和4年度分の法人291万4,253社から、連結子法人（4,406社）を除いた290万9,847社のうち、欠損法人は177万7,413社（前年度175万7,601社）で、その割合（欠損法人割合）は61.1%となっている（第14表参照）。

According to the results of the FY2022 Corporation Sample Survey, the number of operating domestic ordinary corporations is 2,914,253 (for the previous year, 2,864,386). 1,777,413 corporations out of 2,909,847 which is the total 2,914,253 corporations in FY2022 minus 4,406 consolidated subsidiaries, are in deficit (for the previous year, 1,757,601). The percentage of corporations in deficit is 61.1% (see Table 14).

（第14表）法人数、欠損法人、欠損法人割合

Table 14: Number of corporations, Corporations in deficit, and Deficit corporation ratio

| 区 分<br>Type |        | 法人数<br>Number of corporations | 利益計上法人数<br>Number of corporations in profit | 欠損法人数<br>Number of corporations in deficit | 欠損法人割合<br>Deficit corporation ratio |
|-------------|--------|-------------------------------|---------------------------------------------|--------------------------------------------|-------------------------------------|
|             |        |                               |                                             |                                            |                                     |
|             |        | 社<br>Number                   | 社<br>Number                                 | 社<br>Number                                | %                                   |
| 平成29年度      | FY2017 | 2,693,956                     | 1,006,857                                   | 1,687,099                                  | 62.6                                |
| 30          | 2018   | 2,725,293                     | 1,032,670                                   | 1,692,623                                  | 62.1                                |
| 令和元         | 2019   | 2,745,437                     | 1,054,080                                   | 1,691,357                                  | 61.6                                |
| 2           | 2020   | 2,790,560                     | 1,050,782                                   | 1,739,778                                  | 62.3                                |
| 3           | 2021   | 2,848,518                     | 1,090,917                                   | 1,757,601                                  | 61.7                                |
| 4           | 2022   | 2,909,847                     | 1,132,434                                   | 1,777,413                                  | 61.1                                |

統計表：4－3 会社標本調査結果（抜粋）

Statistical tables: 4－3 Results of the Corporation Sample Survey (excerpt)

（注）1 各年分とも、稼働中の内国普通法人について示している。

2 連結申告を行った法人については、1グループを1社として集計している。

Note: 1 Figures for each year are concerning domestic corporations in operation.

2 A corporate group is considered as a corporation for those corporations that have adopted the consolidated declaration system.

営業収入金額は1,722兆2,818億円（前年度1,478兆4,551億円）で、このうち、利益計上法人についてみると、営業収入金額は1,295兆8,609億円（前年度1,142兆7,539億円）、所得金額は80兆359億円（前年度75兆5,808億円）、営業収入金額に対する所得金額の割合（所得率）は6.2%となっている（第15表参照）。

The amount of operating revenue is 1,722,281.8 billion yen (for the previous year, 1,478,455.1 billion yen). With respect to corporations in profit, the amount of operating revenue is 1,295,860.9 billion yen (for the previous year, 1,142,753.9 billion yen), and the amount of income is 80,035.9 billion yen (for the previous year, 75,580.8 billion yen). The ratio of the amount of income to the amount of operating revenue (income ratio) is 6.2% (see Table 15).

（第15表）営業収入金額、所得金額、所得率

Table 15: Amount of operating revenue, Amount of income, and Income ratio

| 区 分<br>Type |        | 営業収入金額<br>Amount of operating revenue |                    | うち利益計上法人 Corporations in profit       |                    |                          |                    |
|-------------|--------|---------------------------------------|--------------------|---------------------------------------|--------------------|--------------------------|--------------------|
|             |        | 伸び率<br>Growth rate                    | 伸び率<br>Growth rate | 営業収入金額<br>Amount of operating revenue |                    | 所得金額<br>Amount of income |                    |
|             |        |                                       |                    | 金額<br>Amount of operating revenue     | 伸び率<br>Growth rate | 金額<br>Amount of income   | 伸び率<br>Growth rate |
|             |        | 億円<br>100 million yen                 | %                  | 億円<br>100 million yen                 | %                  | 億円<br>100 million yen    | %                  |
| 平成29年度      | FY2017 | 15,194,651                            | 4.7                | 12,364,302                            | 8.0                | 679,437                  | 14.3               |
| 30          | 2018   | 15,477,854                            | 1.9                | 12,690,268                            | 2.6                | 697,456                  | 2.7                |
| 令和元         | 2019   | 14,847,912                            | △ 4.1              | 11,337,453                            | △ 10.7             | 632,588                  | △ 9.3              |
| 2           | 2020   | 13,500,943                            | △ 9.1              | 9,816,949                             | △ 13.4             | 637,868                  | 0.8                |
| 3           | 2021   | 14,784,551                            | 9.5                | 11,427,539                            | 16.4               | 755,808                  | 18.5               |
| 4           | 2022   | 17,222,818                            | 16.5               | 12,958,609                            | 13.4               | 800,359                  | 5.9                |

統計表：4－3 会社標本調査結果（抜粋）

Statistical tables: 4－3 Results of the Corporation Sample Survey (excerpt)

## 5 相続税

### Inheritance tax

- (1) 令和4年中に相続が開始した被相続人からの相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（相続人）は 456,141 人、被相続人は 189,138 人である。

また、相続税の課税価格及び納付税額は 22 兆 6,398 億円及び 2 兆 8,007 億円となっている（第 16 表参照）。

The number of persons who acquired property from ancestors, whose year of death is 2022, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance is 456,141, and the number of ancestors is 189,138.

The taxable amount and the amount of tax payment of inheritance tax are 22,639.8 billion yen and 2,800.7 billion yen respectively (see Table 16).

（第 16 表）相続人の数、課税価格、納付税額、被相続人の数

Table 16: Number of heirs, Taxable amount, Amount of tax payment, and Number of ancestors

| 区分<br>Type |      | 相続人の数<br>Number of heirs | 課税価格<br>Taxable amount | 納付税額<br>Amount of tax payment | 被相続人の数<br>Number of ancestors |
|------------|------|--------------------------|------------------------|-------------------------------|-------------------------------|
|            |      | 人<br>Person              | 億円<br>100 million yen  | 億円<br>100 million yen         | 人<br>Person                   |
| 平成29年分     | 2017 | 352,957                  | 172,405                | 20,141                        | 143,881                       |
| 30         | 2018 | 365,440                  | 179,864                | 21,104                        | 149,481                       |
| 令和元        | 2019 | 359,038                  | 174,553                | 19,759                        | 147,801                       |
| 2          | 2020 | 371,646                  | 180,658                | 20,928                        | 153,023                       |
| 3          | 2021 | 410,784                  | 203,978                | 24,440                        | 169,670                       |
| 4          | 2022 | 456,141                  | 226,398                | 28,007                        | 189,138                       |

- (2) 令和4年中に相続が開始した被相続人からの相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）の被相続人に係る課税価格階級を見ると、5,000 万円以下の者 15,260 人（構成比 10.1%）、5,000 万円超の者 76,469 人（50.7%）、1 億円超の者 39,001 人（25.9%）、2 億円超の者 10,030 人（6.6%）、3 億円超の者 5,937 人（3.9%）、5 億円超の者 2,977 人（2.0%）、10 億円超の者 1,184 人（0.8%）となっている（第 17 表参照）。

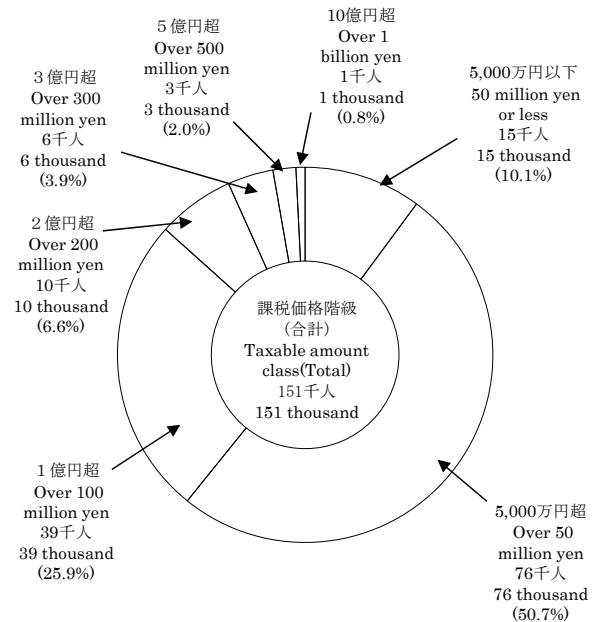
The ancestors, whose year of death is 2022 and whose heirs thus acquired property from them through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance (excluding cases when all persons acquiring property from the same ancestors have no taxation balance), are classified by the taxable amount class.

The number of ancestors with the taxable amount of 50 million yen or less is 15,260 (10.1%); 76,469 (50.7%) for those with the taxable amount of over 50 million yen, 39,001 (25.9%) for those with the taxable amount of over 100 million yen, 10,030 (6.6%) for those with the taxable amount of over 200 million yen, 5,937 (3.9%) for those with the taxable amount of over 300 million yen, 2,977 (2.0%) for those with the taxable amount of over 500 million yen, and 1,184 (0.8%) for those with the taxable amount of over 1 billion yen (see Table 17).

（第 17 表）課税価格階級

Table 17: Taxable amount class

| 課税価格階級<br>Taxable amount class      | 被相続人の数<br>Number of ancestors |
|-------------------------------------|-------------------------------|
|                                     | 人<br>Person                   |
| 5,000万円以下<br>50 million yen or less | 15,260                        |
| 5,000万円超<br>Over 50 million yen     | 76,469                        |
| 1 億円超<br>Over 100 million yen       | 39,001                        |
| 2 億円超<br>Over 200 million yen       | 10,030                        |
| 3 億円超<br>Over 300 million yen       | 5,937                         |
| 5 億円超<br>Over 500 million yen       | 2,977                         |
| 10億円超<br>Over 1 billion yen         | 1,184                         |
| 合計<br>Total                         | 150,858                       |



6 贈与税  
Gift tax

(1) 令和4年中に贈与を受けた者は506,680人で、取得財産価額及び納付税額は2兆3,792億円及び2,542億円となっている(第18表参照)。

The number of recipients of gifts during 2022 is 506,680. The amount of values of properties acquired as gifts and the amount of tax payment are 2,379.2 billion yen and 254.2 billion yen respectively. (see Table 18).

(第18表) 贈与を受けた者数、取得財産価額、納付税額

Table 18: Number of recipients of gifts, Amount of values of properties acquired, and Amount of tax payment

| 区 分<br>Type                                                              | 贈与を受けた者数<br>Number of recipients of<br>gifts | 取得財産価額<br>Amount of values of<br>properties acquired | 納付税額<br>Amount of tax payment |
|--------------------------------------------------------------------------|----------------------------------------------|------------------------------------------------------|-------------------------------|
|                                                                          | 人<br>Person                                  | 億円<br>100 million yen                                | 億円<br>100 million yen         |
| 合計分<br>Total                                                             | 506,680                                      | 23,792                                               | 2,542                         |
| 暦年課税分<br>Calendar-Year Taxation                                          | 464,846                                      | 16,899                                               |                               |
| 特例贈与財産<br>Special Gift Property                                          | 249,950                                      | 9,784                                                |                               |
| 一般贈与財産<br>General Gift Property                                          | 216,088                                      | 7,115                                                |                               |
| 相続時精算課税分<br>Taxation System for Settlement at the Time of<br>Inheritance | 43,429                                       | 6,893                                                |                               |

(注) 1 合計分の「贈与を受けた者数」は、暦年課税分と相続時精算課税分に重複する者があるため、一致しない。

2 暦年課税分の「贈与を受けた者数」は、特例贈与財産と一般贈与財産に重複する者があるため、一致しない。

Note :1 "The Number of recipients of gifts" in total does not coincide with the total number of persons in "Calendar-Year Taxation" and "Taxation System for Settlement at the Time of Inheritance" because there are some overlapping persons between them.

2 "The Number of recipients of gifts" in "Calendar-Year Taxation" does not coincide with the total number of persons in "Special Gift Property" and "General Gift Property" because there are some overlapping persons between them.

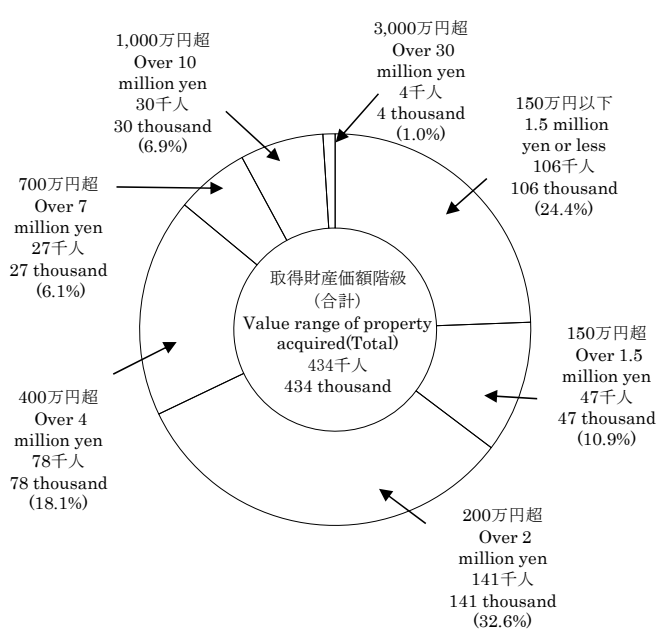
(2) 令和4年中に財産の贈与を受けた者のうち、申告義務のある者(住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。)に係る取得財産価額階級を見ると、150万円以下の者105,955人(構成比24.4%)、150万円超の者47,471人(10.9%)、200万円超の者141,340人(32.6%)、400万円超の者78,388人(18.1%)、700万円超の者26,552人(6.1%)、1,000万円超の者30,024人(6.9%)、3,000万円超の者4,302人(1.0%)となっている(第19表参照)。

Looking at the value range of property acquired concerning persons obligated to declare the acquisitions of the persons acquiring property as gifts during 2022 (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption system for the acquisition of a residence by fund donation, under the condition that the rest of the value does not exceed the amount of the basic exemption), 1.5 million yen or less is 105,955 persons (composition ratio: 24.4%), over 1.5 million yen is 47,471 persons (composition ratio: 10.9%), over 2 million yen is 141,340 persons (composition ratio: 32.6%), over 4 million yen is 78,388 persons (composition ratio: 18.1%), over 7 million yen is 26,552 persons (composition ratio: 6.1%), over 10 million yen is 30,024 persons (composition ratio: 6.9%), and over 30 million yen is 4,302 persons (composition ratio: 1.0%) (see Table 19).

(第19表) 取得財産価額階級

Table 19: Value range of property acquired

| 取得財産価額階級<br>Value range of property<br>acquired | 人員<br>Number of taxpayers |
|-------------------------------------------------|---------------------------|
|                                                 | 人<br>Person               |
| 150万円以下<br>1.5 million yen or less              | 105,955                   |
| 150万円超<br>Over 1.5 million yen                  | 47,471                    |
| 200万円超<br>Over 2 million yen                    | 141,340                   |
| 400万円超<br>Over 4 million yen                    | 78,388                    |
| 700万円超<br>Over 7 million yen                    | 26,552                    |
| 1,000万円超<br>Over 10 million yen                 | 30,024                    |
| 3,000万円超<br>Over 30 million yen                 | 4,302                     |
| 合計<br>Total                                     | 434,032                   |



7 消費税

Consumption tax

令和4年度分の消費税の納税申告件数は2,863千件（前年2,922千件）、納税申告額は20兆961億円（前年19兆7,895億円）となっている。  
一方、還付申告件数は249千件（前年284千件）、還付税額は7兆937億円（前年5兆9,128億円）となっている。  
また、令和5年3月末現在の消費税の課税事業者届出件数は3,302千件（前年3,245千件）、課税事業者選択届出件数は148千件（前年137千件）、新設法人に該当する旨の届出件数は12千件（前年13千件）となっている（第20表参照）。  
The number of tax returns of consumption tax for FY 2022 is 2,863 thousand (for the previous year, 2,922 thousand) and the amount of declared tax is 20,096.1 billion yen (for the previous year, 19,789.5 billion yen).  
The number of refund returns is 249 thousand (for the previous year, 284 thousand), and the amount of refund tax is 7,093.7 billion yen (for the previous year, 5,912.8 billion yen).  
As of March 31 in 2023, the number of notifications of taxable enterprises status for Consumption tax is 3,302 thousand (for the previous year, 3,245 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 148 thousand (for the previous year, 137 thousand), and the number of notifications of being qualified for a newly established corporation is 12 thousand (for the previous year, 13 thousand) (see Table 20).

(第20表) 消費税の申告件数、納税申告額、還付税額、課税事業者等届出件数  
Table 20: Number of tax returns, Amount of declared tax, Amount of refund tax, and Number of taxable enterprises status for Consumption tax, etc.

| 区 分<br>Type |        | 納 税<br>申告件数<br>Number of tax<br>returns | 納税申告額<br>Amount of<br>declared tax | 還 付<br>申告件数<br>Number of<br>refund returns | 還付税額<br>Amount of<br>refund tax | 課税事業者<br>届出件数<br>Number of<br>notifications of<br>taxable<br>enterprises status<br>for Consumption<br>tax | 課税事業者<br>選択届出件数<br>Number of<br>notifications of<br>choosing taxable<br>enterprises status<br>for Cnsumption<br>tax | 新設法人に該当す<br>る旨の届出件数<br>Number of<br>notifications of being<br>qualified for a newly<br>established<br>corporation |
|-------------|--------|-----------------------------------------|------------------------------------|--------------------------------------------|---------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
|             |        | 千件<br>Thousand                          | 億円<br>100 million yen              | 千件<br>Thousand                             | 億円<br>100 million yen           | 千件<br>Thousand                                                                                            | 千件<br>Thousand                                                                                                      | 千件<br>Thousand                                                                                                    |
| 平成29年度      | FY2017 | 2,986                                   | 164,405                            | 180                                        | 41,189                          | 3,213                                                                                                     | 118                                                                                                                 | 14                                                                                                                |
| 30          | 2018   | 2,989                                   | 164,902                            | 188                                        | 43,845                          | 3,237                                                                                                     | 125                                                                                                                 | 15                                                                                                                |
| 令和元         | 2019   | 2,957                                   | 169,695                            | 195                                        | 46,087                          | 3,258                                                                                                     | 131                                                                                                                 | 15                                                                                                                |
| 2           | 2020   | 2,927                                   | 191,719                            | 250                                        | 49,098                          | 3,251                                                                                                     | 134                                                                                                                 | 14                                                                                                                |
| 3           | 2021   | 2,922                                   | 197,895                            | 284                                        | 59,128                          | 3,245                                                                                                     | 137                                                                                                                 | 13                                                                                                                |
| 4           | 2022   | 2,863                                   | 200,961                            | 249                                        | 70,937                          | 3,302                                                                                                     | 148                                                                                                                 | 12                                                                                                                |

統計表：7 消費税 (1) 課税状況、(2) 課税事業者等届出件数  
Statistical tables: 7 Consumption Tax (1) Statistics of taxation (2) Number of notifications of taxable business enterprises, etc.  
(注) 処理実績を含む。  
Note: Cases processed (correction, determination, etc.) are included.

8 酒 税

Liquor tax

(1) 令和4年度における酒税の税額は1兆1,177億円（前年1兆721億円）で、前年に比べて456億円（伸び率4.3%）増加している。  
また、販売（消費）数量は783万kL（前年772万kL）で、前年に比べて11万kL（伸び率1.4%）増加している（第21表参照）。  
The amount of liquor tax for FY 2022 is 1,117.7 billion yen, which is 45.6 billion yen more (rate of increase:4.3%) than the previous year (1,072.1 billion yen).  
The volume of sales (consumption) is 783 million kL, which is 11 million kL more (rate of increase:1.4%) than the previous year (772 million kL) (see Table 21).

(第21表) 酒税の税額、販売（消費）数量  
Table 21: Amount of liquor tax , Volume of sales (consumption)

| 区 分<br>Type |        | 税 額<br>Amount of tax  | 伸び率<br>Growth rate | 販売数量<br>(消 費)<br>Volume of sales<br>(consumption) | 伸び率<br>Growth rate |
|-------------|--------|-----------------------|--------------------|---------------------------------------------------|--------------------|
|             |        | 億円<br>100 million yen | %                  | kL                                                | %                  |
| 平成29年度      | FY2017 | 12,299                | △ 1.3              | 8,373,636                                         | △ 0.5              |
| 30          | 2018   | 12,072                | △ 1.8              | 8,245,929                                         | △ 1.5              |
| 令和元         | 2019   | 11,805                | △ 2.2              | 8,127,905                                         | △ 1.4              |
| 2           | 2020   | 10,681                | △ 9.5              | 7,827,698                                         | △ 3.7              |
| 3           | 2021   | 10,721                | 0.4                | 7,720,810                                         | △ 1.4              |
| 4           | 2022   | 11,177                | 4.3                | 7,828,376                                         | 1.4                |

統計表：8－1 酒税関係総括表  
Statistical tables: 8－1 Overview Related to Liquor Tax



- (2) 税額を品目等別に前年と比べると、ビールは3,785億円から4,317億円（構成比38.6%）へと532億円（伸び率14.1%）、ウイスキー及びブランデーは470億円から531億円（構成比4.7%）へと60億円（伸び率12.9%）、清酒は419億円から426億円（構成比3.8%）へと7億円（伸び率1.8%）増加している。

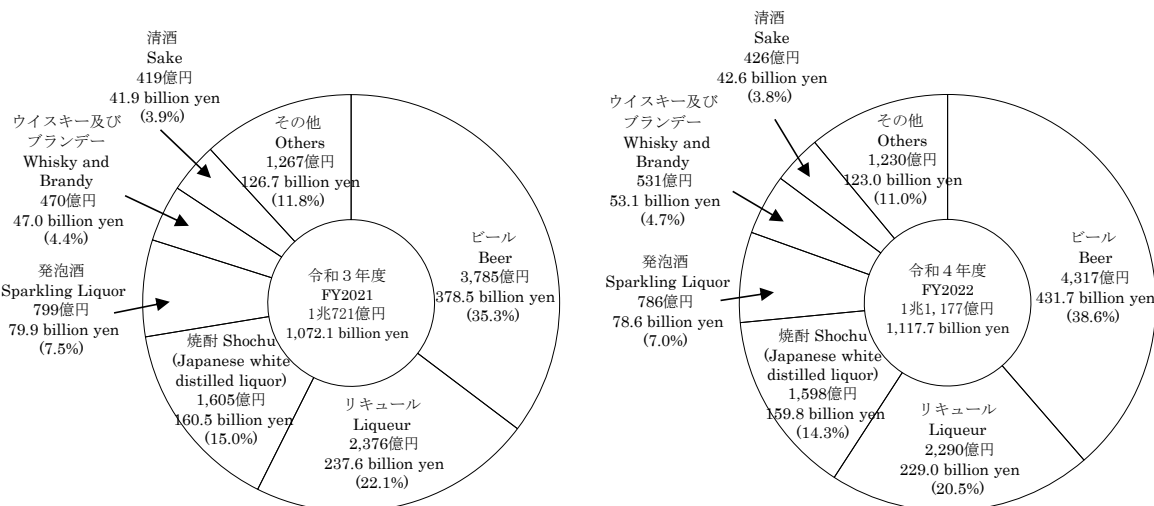
これに対し、リキュールは2,376億円から2,290億円（構成比20.5%）へと86億円（伸び率△3.6%）、焼酎は1,605億円から1,598億円（構成比14.3%）へと8億円（伸び率△0.5%）、発泡酒は799億円から786億円（構成比7.0%）へと13億円（伸び率△1.6%）減少している（第22図参照）。

Compared to the previous year, the amount of tax revenue by item of alcoholic beverage changed as follows: Beer increased by 53.2 billion yen (rate of increase: 14.1 %) from 378.5 billion yen to 431.7 billion yen (component ratio: 38.6 %) Whisky and Brandy increased by 6.0 billion yen (rate of increase: 12.9%) from 47.0 billion yen to 53.1 billion yen (component ratio: 4.7%); Sake increased by 0.7 billion yen (rate of increase: 1.8%) from 41.9 billion yen to 42.6 billion yen (component ratio: 3.8%).

Liqueur decreased by 8.6 billion yen (rate of decrease: 3.6%) from 237.6 billion yen to 229.0 billion yen (component ratio: 20.5%); Shochu (Japanese white distilled liquor) decreased by 0.8 billion yen (rate of decrease: 0.5%) from 160.5 billion yen to 159.8 billion yen (component ratio: 14.3%); Sparkling liquor decreased by 1.3 billion yen (rate of decrease: 1.6%) from 79.9 billion yen to 78.6 billion yen (component ratio: 7.0%). (see Figure 22).

（第22図）品目等別の税額

Figure 22: Amount of tax revenue by item of alcoholic beverage



統計表：8－1 酒税関係総括表

Statistical tables: 8－1 Overview Related to Liquor Tax

- (3) 販売（消費）数量の状況を品目等別に前年と比べると、ビールは187万kLから210万kL（構成比26.8%）へと23万kL（伸び率12.3%）、焼酎は70万kLから70万kL（構成比9.0%）へと1万kL（伸び率0.9%）、ウイスキー及びブランデーは17万kLから19万kL（構成比2.4%）へと2万kL（伸び率9.7%）増加している。

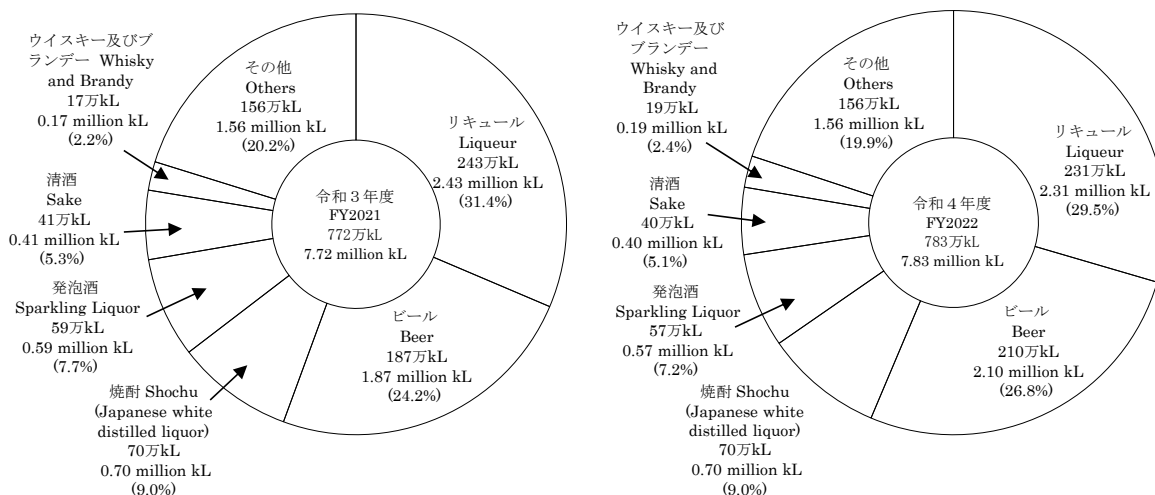
これに対し、リキュールは243万kLから231万kL（構成比29.5%）へと11万kL（伸び率△4.7%）、発泡酒は59万kLから57万kL（構成比7.2%）へと2万kL（伸び率△4.1%）、清酒は41万kLから40万kL（構成比5.1%）へと1万kL（伸び率△1.2%）、減少している（第23図参照）。

Compared to the previous year, the volume of sales (consumption) by item of alcoholic beverage changed as follows: Beer increased by 0.23 million kL (rate of increase: 12.3%) from 1.87 million kL to 2.10 million kL (component ratio: 26.8 %); Shochu (Japanese white distilled liquor) increased by 0.01 million kL (rate of increase: 0.9%) from 0.70 million kL to 0.70 million kL (component ratio: 9.0 %); Whisky and Brandy increased by 0.02 million kL (rate of increase: 9.7 %) from 0.17 million kL to 0.19 million kL (component ratio : 2.4%).

Liqueur decreased by 0.11 million kL (rate of decrease: 4.7 %) from 2.43 million kL to 2.31 million kL (component ratio: 29.5 %); Sparkling liquor decreased by 0.02 million kL (rate of decrease: 4.1 %) from 0.59 million kL to 0.57 million kL (component ratio: 7.2 %); Sake decreased by 0.00 million kL (rate of decrease: 1.2 %) from 0.41 million kL to 0.40 million kL (component ratio: 5.1 %). (see Figure 23) .

（第23図）品目等別の販売（消費）数量

Figure 23: Volume of sales (consumption) by item of alcoholic beverage



統計表：8－1 酒税関係総括表

Statistical tables: 8－1 Overview Related to Liquor Tax

9 たばこ税及びたばこ特別税  
Tobacco tax and special tobacco surtax

令和4年度におけるたばこ税及びたばこ特別税(税関分を除く)の課税数量は、618億本(前年621億本)、税額は4,709億円(同4,535億円)で、前年に比べて課税数量で3億本(伸び率△0.5%)減少し、税額で174億円(同3.8%)増加している(第24表参照)。

Taxable quantity of tobacco tax and special tobacco surtax (figures for custom house are not included) in FY 2022 is 61.8 billion pieces, which is 0.3 billion pieces less (rate of increase: -0.5 %) than the previous year (62.1 billion pieces).

And the amount of tax is 470.9 billion yen , which is 17.4 billion yen more (3.8 %) than the previous year (453.5billion yen)(see Table 24).

(第24表) たばこ税及びたばこ特別税の課税数量、税額  
Table 24: Taxable quantity and Amount of tax of tobacco tax and special tobacco surtax

| 区 分<br>Type |        | 課税数量<br>Taxable quantity | 伸び率<br>Growth rate | 税 額<br>Amount of tax  | 伸び率<br>Growth rate |
|-------------|--------|--------------------------|--------------------|-----------------------|--------------------|
|             |        | 億本<br>100 million pieces | %                  | 億円<br>100 million yen | %                  |
| 平成29年度      | FY2017 | 894                      | △ 12.5             | 5,315                 | △ 11.7             |
| 30          | 2018   | 825                      | △ 7.7              | 5,110                 | △ 3.9              |
| 令和元         | 2019   | 760                      | △ 7.9              | 4,981                 | △ 2.5              |
| 2           | 2020   | 663                      | △ 12.7             | 4,513                 | △ 9.4              |
| 3           | 2021   | 621                      | △ 6.4              | 4,535                 | 0.5                |
| 4           | 2022   | 618                      | △ 0.5              | 4,709                 | 3.8                |

統計表：(1) 課税状況  
Statistical tables: (1) Statistics of taxation

10 揮発油税及び地方揮発油税  
Gasoline tax and local gasoline tax

令和4年度における揮発油税及び地方揮発油税(税関分を除く)の課税数量は、41,864千kL(前年41,697千kL)、税額は2兆2,478億円(同2兆2,389億円)で、前年に比べて課税数量で167千kL(伸び率0.4%)、税額で88億円(同0.4%)増加している(第25表参照)。

Taxable quantity of gasoline tax and local gasoline tax (except for that of the custom house) in FY 2022 is 41,864 thousand kL (for the previous year, 41,697 thousand kL), which is 167 thousand kL more (rate of increase: 0.4 %) than the previous year. And the amount of tax is 2,247.8 billion yen, which is 8.8 billion yen more (0.4%) than previous year (2,238.9 billion yen) (see Table 25).

(第25表) 揮発油税及び地方揮発油税の課税数量、税額  
Table 25: Taxable quantity and Amount of tax of gasoline tax and local gasoline tax

| 区 分<br>Type |        | 課税数量<br>Taxable quantity | 伸び率<br>Growth rate | 税 額<br>Amount of tax  | 伸び率<br>Growth rate |
|-------------|--------|--------------------------|--------------------|-----------------------|--------------------|
|             |        | 千kL<br>Thousand kL       | %                  | 億円<br>100 million yen | %                  |
| 平成29年度      | FY2017 | 48,762                   | △ 2.2              | 26,186                | △ 2.2              |
| 30          | 2018   | 47,043                   | △ 3.5              | 25,262                | △ 3.5              |
| 令和元         | 2019   | 46,029                   | △ 2.2              | 24,613                | △ 2.6              |
| 2           | 2020   | 41,520                   | △ 9.8              | 22,294                | △ 9.4              |
| 3           | 2021   | 41,697                   | 0.4                | 22,389                | 0.4                |
| 4           | 2022   | 41,864                   | 0.4                | 22,478                | 0.4                |

統計表：(1) 課税状況  
Statistical tables: (1) Statistics of taxation

11 航空機燃料税  
Aviation fuel tax

令和4年度における航空機燃料税の課税数量は4,541千kL(前年3,208千kL)、税額は492億円(同260億円)で、前年に比べて課税数量で1,333千kL(伸び率41.6%)、税額で232億円(同89.3%)増加している(第26表参照)。

Taxable quantity of aviation fuel tax in FY 2022 is 4,541 thousand kL, which is 1,333 thousand kL more (rate of increase: 41.6 %) than the previous year (3,208 thousand kL). And the amount of tax is 49.2 billion yen , which is 23.2 billion yen more (89.3 %) than the previous year (26.0 billion yen)(see Table 26).

(第26表) 航空機燃料税の課税数量、税額  
Table 26: Taxable quantity and Amount of tax of aviation fuel tax

| 区 分<br>Type |        | 課税数量<br>Taxable quantity | 伸び率<br>Growth rate | 税 額<br>Amount of tax  | 伸び率<br>Growth rate |
|-------------|--------|--------------------------|--------------------|-----------------------|--------------------|
|             |        | 千kL<br>Thousand kL       | %                  | 億円<br>100 million yen | %                  |
| 平成29年度      | FY2017 | 5,014                    | 1.8                | 776                   | 1.8                |
| 30          | 2018   | 5,050                    | 0.7                | 782                   | 0.7                |
| 令和元         | 2019   | 5,177                    | 2.5                | 800                   | 2.4                |
| 2           | 2020   | 2,746                    | △ 47.0             | 414                   | △ 48.3             |
| 3           | 2021   | 3,208                    | 16.8               | 260                   | △ 37.1             |
| 4           | 2022   | 4,541                    | 41.6               | 492                   | 89.3               |

統計表：(1) 課税状況  
Statistical tables: (1) Statistics of taxation

## 12 石油ガス税

### Liquefied petroleum gas tax

令和4年度における石油ガス税の課税数量は539千t（前年540千t）、税額は94億円（同95億円）で、前年に比べて課税数量で2千t（伸び率△0.3%）、税額で0億円（同△0.3%）減少している（第27表参照）。

Taxable quantity of Liquefied petroleum gas tax in FY 2022 is 539 thousand tons, which is 2 thousand tons less (rate of increase: -0.3 %) than the previous year (540 thousand tons). And the amount of tax is 9.4 billion yen, which is 0.0 billion yen less (-0.3 %) than the previous year (9.5 billion yen) (see Table 27).

（第27表）石油ガス税の課税数量、税額

Table 27: Taxable quantity and Amount of tax of liquefied petroleum gas tax

| 区 分<br>Type |        | 課税数量<br>Taxable quantity | 伸び率<br>Growth rate | 税 額<br>Amount of tax  | 伸び率<br>Growth rate |
|-------------|--------|--------------------------|--------------------|-----------------------|--------------------|
|             |        | 千 t<br>Thousand ton      | %                  | 億円<br>100 million yen | %                  |
| 平成29年度      | FY2017 | 948                      | △ 4.8              | 166                   | △ 5.1              |
| 30          | 2018   | 877                      | △ 7.4              | 154                   | △ 7.4              |
| 令和元         | 2019   | 793                      | △ 9.6              | 139                   | △ 9.6              |
| 2           | 2020   | 550                      | △ 30.6             | 96                    | △ 30.6             |
| 3           | 2021   | 540                      | △ 1.8              | 95                    | △ 1.8              |
| 4           | 2022   | 539                      | △ 0.3              | 94                    | △ 0.3              |

統計表：(1)課税状況

Statistical tables: (1) Statistics of taxation

## 13 石油石炭税

### Petroleum and coal tax

令和4年度における石油石炭税（税関分を除く）の課税数量は、原油分が427千kL（前年499千kL）、ガス状炭化水素分が2,761千t（同3,019千t）、石炭分が855千t（同877千t）で、前年に比べて原油分は72千kL（伸び率△14.5%）、ガス状炭化水素分は257千t（同△8.5%）、石炭分は22千t（同△2.5%）減少している。税額は原油分が12.0億円（前年14.0億円）、ガス状炭化水素分が51.4億円（同56.2億円）、石炭分が11.7億円（同12.0億円）で、前年に比べて原油分は2.0億円（伸び率△14.4%）、ガス状炭化水素分は4.8億円（同△8.5%）、石炭分は0.3億円（同△2.5%）減少している（第28表参照）。

The taxable quantity of petroleum and coal tax (figures for custom house not included) for FY 2022 is as follows: crude oil decreased by 72 thousand kL (rate of increase: -14.5%) from 499 thousand kL in the previous year to 427 thousand kL; gaseous hydrocarbons decreased by 257 thousand tons (-8.5%) from 3,019 thousand tons in the previous year to 2,761 thousand tons; coal decreased by 22 thousand tons (-2.5%) from 877 thousand tons in the previous year to 855 thousand tons. The tax amounts are as follows: crude oil decreased by 0.20 billion yen (rate of increase: -14.4%) from 1.40 billion yen in the previous year to 1.20 billion yen; gaseous hydrocarbons decreased by 0.48 billion yen (-8.5%) from 5.62 billion yen in the previous year to 5.14 billion yen; coal decreased by 0.03 billion yen (-2.5%) from 1.20 billion yen in the previous year to 1.17 billion yen (see Table 28).

（第28表）石油石炭税の課税数量、税額

Table 28: Taxable quantity and Amount of tax of petroleum and coal tax

| 区 分<br>type                     |        | 課税数量<br>Taxable quantity | 伸び率<br>Growth rate | 税 額<br>Amount of tax  | 伸び率<br>Growth rate |
|---------------------------------|--------|--------------------------|--------------------|-----------------------|--------------------|
|                                 |        | 千 kL<br>Thousand kL      | %                  | 億円<br>100 million yen | %                  |
| 原 油<br>crude oil                |        |                          |                    |                       |                    |
| 平成29年度                          | FY2017 | 568                      | △ 6.6              | 15.9                  | △ 5.9              |
| 30                              | 2018   | 514                      | △ 9.6              | 14.4                  | △ 9.6              |
| 令和元                             | 2019   | 539                      | 4.8                | 15.1                  | 4.9                |
| 2                               | 2020   | 512                      | △ 4.9              | 14.3                  | △ 4.9              |
| 3                               | 2021   | 499                      | △ 2.5              | 14.0                  | △ 2.5              |
| 4                               | 2022   | 427                      | △ 14.5             | 12.0                  | △ 14.4             |
| ガス状炭化水素<br>gaseous hydrocarbons |        |                          |                    |                       |                    |
| 平成29年度                          | FY2017 | 3,248                    | 6.6                | 60.4                  | 8.1                |
| 30                              | 2018   | 3,161                    | △ 2.7              | 58.8                  | △ 2.6              |
| 令和元                             | 2019   | 3,139                    | △ 0.7              | 58.4                  | △ 0.7              |
| 2                               | 2020   | 2,939                    | △ 6.4              | 54.7                  | △ 6.4              |
| 3                               | 2021   | 3,019                    | 2.7                | 56.2                  | 2.7                |
| 4                               | 2022   | 2,761                    | △ 8.5              | 51.4                  | △ 8.5              |
| 石 炭<br>coal                     |        |                          |                    |                       |                    |
| 平成29年度                          | FY2017 | 1,781                    | 7.0                | 24.4                  | 8.9                |
| 30                              | 2018   | 1,570                    | △ 11.8             | 21.5                  | △ 11.8             |
| 令和元                             | 2019   | 901                      | △ 42.6             | 12.4                  | △ 42.6             |
| 2                               | 2020   | 942                      | 4.5                | 12.9                  | 4.5                |
| 3                               | 2021   | 877                      | △ 6.8              | 12.0                  | △ 6.8              |
| 4                               | 2022   | 855                      | △ 2.5              | 11.7                  | △ 2.5              |

統計表：(1)課税状況

Statistical tables: (1) Statistics of taxation

14 印紙税

Stamp tax

令和4年度における印紙税（現金納付分）の税額は1,254億円（前年1,309億円）、納税人員は160千人（同161千人）で、前年に比べて税額で55億円（伸び率△4.2%）、納税人員で2千人（同△1.1%）減少している（第29表参照）。

The amount of stamp tax (for the part paid in cash) in FY 2022 is 125.4 billion yen, which is 5.5 billion yen less (rate of increase: -4.2 %) than the previous year (130.9 billion yen).

The number of taxpayers decreased by 2 thousand (rate of increase: -1.1 %) from the previous year (161 thousand) to 160 thousand (see Table 29).

（第29表）印紙税の税額、納税人員  
Table 29: Amount of stamp tax and Number of taxpayers

| 区 分<br>Type |        | 税 額<br>Amount of tax  | 伸び率<br>Growth rate | 納税人員<br>Number of<br>taxpayers | 伸び率<br>Growth rate |
|-------------|--------|-----------------------|--------------------|--------------------------------|--------------------|
|             |        | 億円<br>100 million yen | %                  | 千人<br>Thousand                 | %                  |
| 平成29年度      | FY2017 | 1,594                 | △ 2.1              | 173                            | △ 0.0              |
| 30          | 2018   | 1,562                 | △ 2.0              | 172                            | △ 0.5              |
| 令和元         | 2019   | 1,509                 | △ 3.4              | 171                            | △ 0.7              |
| 2           | 2020   | 1,372                 | △ 9.1              | 163                            | △ 4.5              |
| 3           | 2021   | 1,309                 | △ 4.6              | 161                            | △ 1.2              |
| 4           | 2022   | 1,254                 | △ 4.2              | 160                            | △ 1.1              |

統計表：(1)課税状況  
Statistical tables:(1)Statistics of taxation

15 電源開発促進税

Promotion of power-resources development tax

令和4年度における電源開発促進税の課税電力量は8,342億kWh（前年8,400億kWh）、税額は3,148億円（同3,150億円）で、前年に比べて課税電力量で58億kWh（伸び率△0.7%）、税額で2億円（同△0.1%）減少している（第30表参照）。

Taxable quantity of electricity sold of promotion of power-resources development tax in FY 2022 is 834.2 billion kWh, which is 5.8 billion kWh less (rate of increase: -0.7%) than the previous year (840.0 billion kWh).

And the amount of tax is 314.8 billion yen, which is 0.2 billion yen less (-0.1 %) than the previous year (315.0 billion yen)(see Table 30).

（第30表）電源開発促進税の電力量、税額  
Table 30: Taxable quantity of electricity sold and Amount of promotion of power-resources development tax

| 区 分<br>type |        | 販売電気<br>の電力量<br>Taxable volume of<br>electricity sold | 伸び率<br>Growth rate | 税 額<br>Amount of tax  | 伸び率<br>Growth rate |
|-------------|--------|-------------------------------------------------------|--------------------|-----------------------|--------------------|
|             |        | 億kWh<br>100 million kWh                               | %                  | 億円<br>100 million yen | %                  |
| 平成29年度      | FY2017 | 8,684                                                 | 2.0                | 3,256                 | 2.0                |
| 30          | 2018   | 8,621                                                 | △ 0.7              | 3,233                 | △ 0.7              |
| 令和元         | 2019   | 8,429                                                 | △ 2.2              | 3,161                 | △ 2.2              |
| 2           | 2020   | 8,285                                                 | △ 1.7              | 3,107                 | △ 1.7              |
| 3           | 2021   | 8,400                                                 | 1.4                | 3,150                 | 1.4                |
| 4           | 2022   | 8,342                                                 | △ 0.7              | 3,148                 | △ 0.1              |

統計表：(1)課税状況  
Statistical tables:(1)Statistics of taxation

16 国際観光旅客税

International tourist tax

令和4年度における国際観光旅客税（税関分を除く）の課税人員は12,413千人（前年1,250千人）、税額は124億円（同13億円）で、前年に比べて課税人員で11,163千人（伸び率893.0%）、税額で112億円（同893.0%）増加している（第31表参照）。

The number of taxpayers of international tourist tax (figures for custom house are not included) in FY 2022 is 12,413 thousand, which increased by 11,163 thousand (rate of increase: 893.0 %) from the previous year (1,250 thousand). And the amount of tax is 12.4 billion yen, which increased by 11.2 billion yen (893.0%) from the previous year (1.3 billion yen)(see Table 31).

（第31表）国際観光旅客税の課税人員、税額  
Table 31: Number of taxpayers and Amount of tax of international tourist tax

| 区 分<br>Type |        | 課税人員<br>Taxable Number | 伸び率<br>Growth rate | 税 額<br>Amount of tax  | 伸び率<br>Growth rate |
|-------------|--------|------------------------|--------------------|-----------------------|--------------------|
|             |        | 千人<br>Thousand         | %                  | 億円<br>100 million yen | %                  |
| 平成30年度      | FY2018 | 6,777                  | -                  | 68                    | -                  |
| 令和元         | 2019   | 42,428                 | 526.1              | 424                   | 526.1              |
| 2           | 2020   | 1,838                  | △ 95.7             | 18                    | △ 95.7             |
| 3           | 2021   | 1,250                  | △ 32.0             | 13                    | △ 32.0             |
| 4           | 2022   | 12,413                 | 893.0              | 124                   | 893.0              |

統計表：(1)課税状況  
Statistical tables:(1)Statistics of taxation

17 国税徴収  
National tax Collection

(1) 令和4年度における国税の徴収決定済額は、82兆1,491億円(前年79兆1,241億円)で、前年に比べて3兆250億円(伸び率3.8%)増加している(第32表参照)。

The amount determined for collection of national tax in FY 2022 is 82,149.1 billion yen, which is 3,025.0 billion yen more (rate of increase: 3.8%) than the previous year (79,124.1 billion yen) (see Table 32).

(第32表) 国税の徴収決定済額  
Table 32: Amount determined for collection of national tax

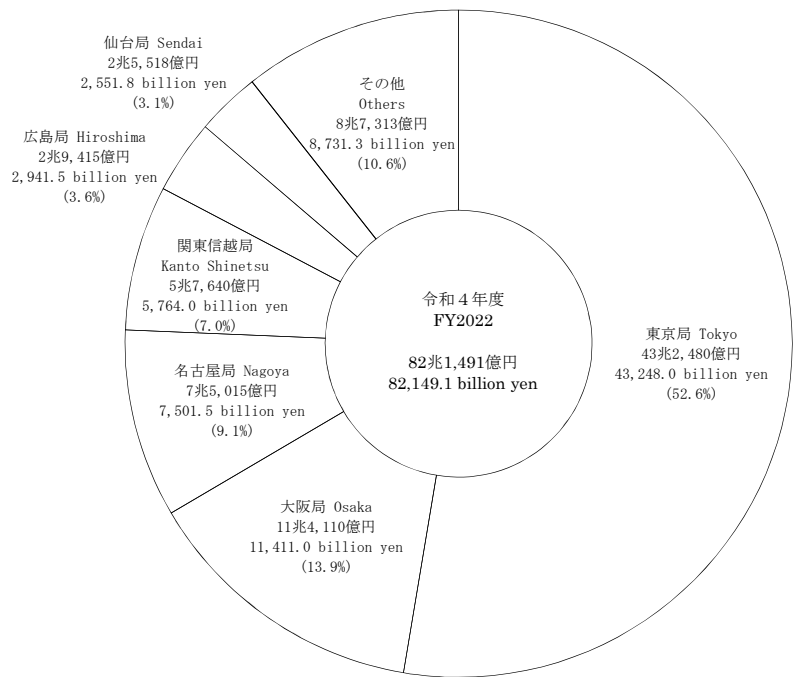
| 区 分<br>Type                                                                                                                                       | 令和3年度<br>FY2021       | 構成比<br>Component ratio | 令和4年度<br>FY2022       | 構成比<br>Component ratio | 伸び率<br>Growth rate |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|-----------------------|------------------------|--------------------|
|                                                                                                                                                   | 億円<br>100 million yen | %                      | 億円<br>100 million yen | %                      | %                  |
| 消費税及地方消費税 Consumption tax and local consumption tax<br>消費 税 Consumption tax                                                                       | 285,305               | 36.1                   | 287,658               | 35.0                   | 0.8                |
| 源泉所得税及復興特別所得税 Withholding Income Tax and Special Income Tax for Reconstruction<br>源 泉 所 得 税 Withholding income tax<br>法 人 税 Corporation tax       | 206,696               | 26.1                   | 218,037               | 26.5                   | 5.5                |
| 申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction<br>申 告 所 得 税 Self-assessment income tax<br>相 続 税 Inheritance tax | 154,426               | 19.5                   | 168,209               | 20.5                   | 8.9                |
| 揮発油税及地方揮発油税 Gasoline tax and local gasoline tax<br>揮発油税及地方道路税 Gasoline tax and local road tax                                                     | 44,413                | 5.6                    | 44,130                | 5.4                    | △ 0.6              |
| 酒 税 Liquor tax                                                                                                                                    | 30,997                | 3.9                    | 31,953                | 3.9                    | 3.1                |
| そ の 他 Others                                                                                                                                      | 24,231                | 3.1                    | 24,228                | 2.9                    | △ 0.0              |
| 計 Total                                                                                                                                           | 10,711                | 1.4                    | 11,194                | 1.4                    | 4.5                |
|                                                                                                                                                   | 34,462                | 4.4                    | 36,082                | 4.4                    | 4.7                |
|                                                                                                                                                   | 791,241               | 100.0                  | 821,491               | 100.0                  | 3.8                |

統計表：17－1 国税徴収状況(1) 国税徴収状況  
Statistical tables:17－1 Statistics of National Tax Collection (1)Statistics of national tax collection  
(注)「相続税」には贈与税を含む。  
Note：Inheritance tax includes gift tax.

(2) 国税局別に徴収決定済額をみると、東京国税局43兆2,480億円(構成比52.6%)、大阪国税局11兆4,110億円(13.9%)、名古屋国税局7兆5,015億円(9.1%)、関東信越国税局5兆7,640億円(7.0%)となっている(第33図参照)。

Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus is as follows: Tokyo, 43,248.0billion yen (component ratio: 52.6%); Osaka, 11,411.0 billion yen (13.9 %); Nagoya, 7,501.5 billion yen (9.1 %); Kanto Shinetsu, 5,764.0 billion yen (7.0 %) (see Figure 33).

(第33図) 国税局別の徴収決定済額  
Figure 33: Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus



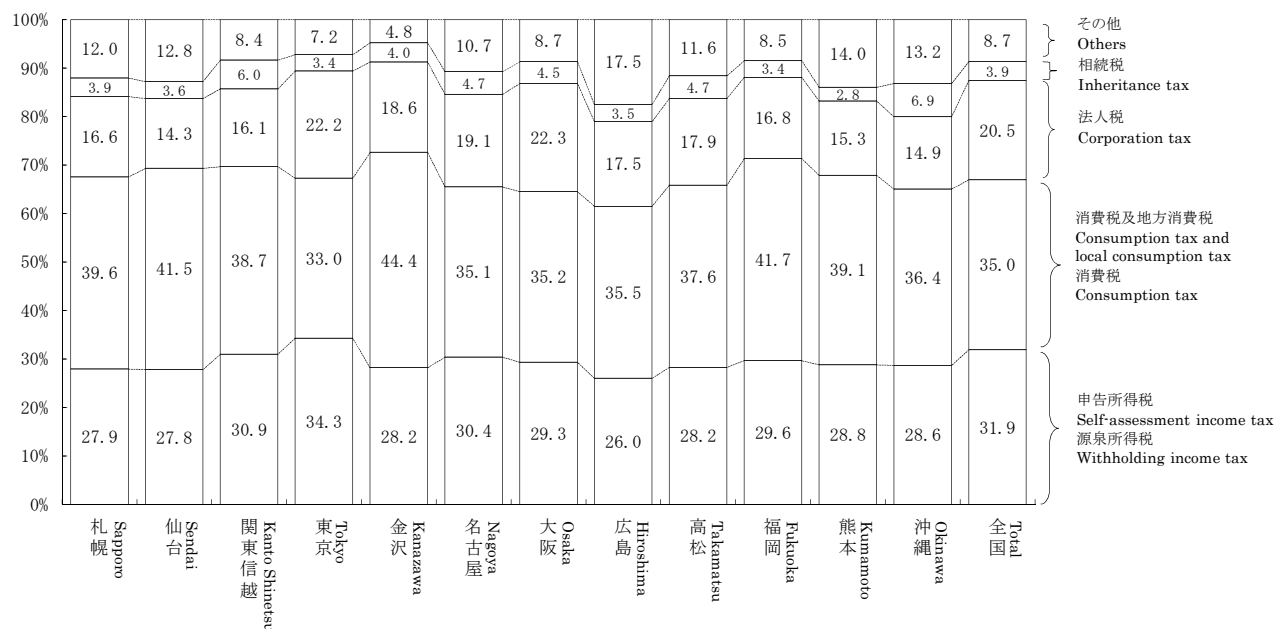
統計表：17－1 国税徴収状況(2) 国税局別の徴収決定済額  
Statistical tables:17－1 Statistics of National Tax Collection (2)Amount determined for collection by Regional

また、国税局別に主要税目の構成をみると、東京国税局については申告所得税、源泉所得税の比率が最も高く、その他の各国税局については消費税、消費税及地方消費税の比率が最も高くなっている（第34図参照）。

Breakdown of the composition of major tax types by Regional Taxation Bureaus shows that Self-assessment income tax as well as Withholding income tax represents the highest component rate in Tokyo Regional Taxation Bureaus, while consumption tax as well as consumption tax and local consumption tax represent the highest rates in other Regional Taxation Bureaus (see Figure 34).

（第34図）国税局別徴収決定済額の構成

Figure 34: Composition of the amount determined for collection of national tax by Regional Taxation Bureaus



統計表：17－1 国税徴収状況(2)国税局別の徴収決定済額

Statistical tables: 17－1 Statistics of National Tax Collection (2) Amount determined for collection by Regional

(注) 1 「相続税」には贈与税を含む。

2 「申告所得税」及び「源泉所得税」には復興特別所得税を含む。

Note: 1 Inheritance tax includes gift tax.

2 Self-assessment income tax and Withholding income tax includes Special Income Tax for Reconstruction.

## 18 国税滞納

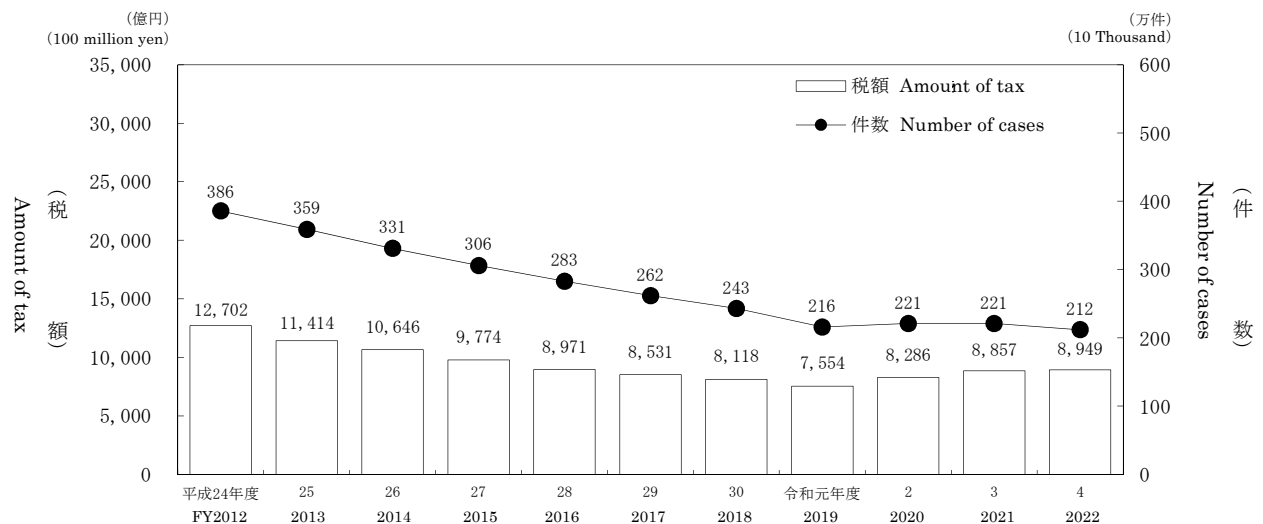
### National tax Delinquency

- (1) 令和4年度末における国税の整理中の滞納は、211.8万件（前年度220.7万件）8,949億円（同8,857億円）であり、前年に比べ件数は8.9万件（伸び率△4.0%）減少しており、税額は91億円（同1.0%）増加している（第35図参照）。

As of the end of FY 2022, the number of tax delinquencies in processing is 2,118 thousand (for the previous fiscal year, 2,207 thousand) and the amount of arrears is 894.9 billion yen (885.7 billion yen). Compared to the previous year, they decreased by 89 thousand (rate of increase: △4.0%), and increased by 9.1 billion yen (1.0 %) respectively (see Figure 35).

（第35図）年度末における整理中の滞納の件数、税額の推移

Figure 35: Number of tax delinquencies and Amount of arrears as of the end of the fiscal year, and Changes of amount of tax



統計表：(1) 発生及び整理の状況

Statistical tables: (1) Statistics of accrual and procedure for tax delinquency

（注）地方消費税は含まない。

Note: Excluding local consumption tax.

- (2) 令和4年度末における整理中の滞納額を税目別にみると、消費税3,409億円（前年度3,551億円）、申告所得税2,532億円（同2,392億円）、法人税1,267億円（同1,180億円）の順になっている（第36表参照）。

Breakdown of the amount of arrears in processing by tax type is as follows: consumption tax, 340.9 billion yen (for the previous fiscal year 355.1 billion yen); Self-assessment income tax, 253.2 billion yen (239.2 billion yen); corporate tax, 126.7 billion yen (118.0 billion yen) (see Table 36).

（第36表）税目別の年度末における整理中の滞納

Table 36: Amount of arrears in processing by tax type

| 区 分<br>Type                      | 令和3年度<br>FY2021        |                       | 令和4年度<br>FY2022        |                       |                       |
|----------------------------------|------------------------|-----------------------|------------------------|-----------------------|-----------------------|
|                                  | 件 数<br>Number of cases | 税 額<br>Tax of amount  | 件 数<br>Number of cases | 税 額<br>Tax of amount  | 税額の伸び率<br>Growth rate |
|                                  | 千件<br>Thousand         | 億円<br>100 million yen | 千件<br>Thousand         | 億円<br>100 million yen | %                     |
| 源泉所得税 Withholding income tax     | 326                    | 1,137                 | 300                    | 1,127                 | △ 0.9                 |
| 申告所得税 Self-assessment income tax | 857                    | 2,392                 | 825                    | 2,532                 | 5.8                   |
| 法人税 Corporation tax              | 96                     | 1,180                 | 97                     | 1,267                 | 7.4                   |
| 相続税 Inheritance tax              | 10                     | 517                   | 9                      | 527                   | 2.0                   |
| 消費税 Consumption tax              | 866                    | 3,551                 | 831                    | 3,409                 | △ 4.0                 |
| その他 Others                       | 52                     | 80                    | 56                     | 86                    | 7.0                   |
| 合 計 Grand total                  | 2,207                  | 8,857                 | 2,118                  | 8,949                 | 1.0                   |

統計表：(2) 税目別の発生及び整理の状況

Statistical tables: (2) Statistics of accrual and procedure by tax type

（注）1 「源泉所得税」には源泉所得税及復興特別所得税を含む。

2 「申告所得税」には申告所得税及復興特別所得税を含む。

3 「相続税」には贈与税を含む。

4 「消費税」には地方消費税を含まない。

Note: 1 "Withholding Income Tax" includes Withholding Income Tax and Special Income Tax for Reconstruction.

2 "Self-assessed Income Tax" includes Self-assessed Income Tax and Special Income Tax for Reconstruction.

3 Inheritance tax includes gift tax.

4 Excluding local consumption tax.

## 19 不服審査・訴訟事件

### Administrative review / Litigation case

- (1) 令和4年度中の再調査の請求の発生件数は1,521件(前年度1,120件)で前年度に比べて401件(伸び率35.8%)増加している。前年度から繰り越された258件を含む要処理件数1,779件のうち、処理済件数は1,370件(前年度1,200件)で、このうち再調査の請求人の請求が一部又は全部認められた請求認容件数は63件(前年度83件)、割合は4.6%(前年度6.9%)となっている(第37表参照)。

The number of requests for re-examination in FY 2022 was 1,521 which was 401 more (rate of increase: 35.8%) than the previous fiscal year (1,120). Out of 1,779 cases necessary to dispose including 258 cases carried over from the previous year, 1,370 (for the previous fiscal year, 1,200) cases were already processed. From the viewpoint of disposition type, the number of cases where a part or all of the re-examination requestor were accepted is 63 (for the previous fiscal year, 83), which accounts for 4.6% (6.9%) of all cases (see Table 37).

(第37表) 再調査の請求の状況

Table37: Disposition of requests for re-examination

| 区分<br>Type | 再調査の請求件数<br>Number of the requests for re-examination |                    | 処理済件数<br>Number of already processed | 請求認容件数<br>Number of claim accepted | 割合<br>Percentage |
|------------|-------------------------------------------------------|--------------------|--------------------------------------|------------------------------------|------------------|
|            | 件<br>Case                                             | 伸び率<br>Growth rate |                                      |                                    |                  |
| 平成29年度     | FY2017                                                |                    | 件                                    | 件                                  | %                |
|            |                                                       |                    | Case                                 | Case                               |                  |
| 30         | 2018                                                  | 7.2                | 1,722                                | 213                                | 12.4             |
| 令和元        | 2019                                                  | 13.7               | 2,131                                | 253                                | 11.9             |
| 2          | 2020                                                  | △ 35.0             | 1,521                                | 187                                | 12.3             |
| 3          | 2021                                                  | △ 24.7             | 966                                  | 98                                 | 10.1             |
| 4          | 2022                                                  | 12.0               | 1,200                                | 83                                 | 6.9              |
|            |                                                       | 35.8               | 1,370                                | 63                                 | 4.6              |

統計表：20－1 不服審査 (1)再調査の請求

Statistical tables: 20－1 Administrative Review (1)Request for re-examination

(注) 税務署長等の処分が平成28年3月31日以前に行われている場合は、「異議申立て」に係るものである。

Note: In the case of the decision made by the District Director of the Tax Office, etc. on or before March 31, 2016, the figures are about requests for reinvestigation.

- (2) 令和4年度中の審査請求の請求件数は3,034件(前年度2,482件)で前年度に比べて552件(伸び率22.2%)増加している。前年度から繰り越された2,421件を含む要処理件数5,455件のうち、処理済件数は3,159件(前年度2,282件)で、このうち審査請求人の請求が一部又は全部認められた認容件数は225件(前年度297件)、割合は7.1%(前年度13.0%)となっている(第38表参照)。

The number of the requests for reconsideration in FY 2022 was 3,034, which was 552 more (rate of increase: 22.2%) than the previous year (2,482).

Out of 5,455 cases necessary to dispose including 2,421 cases carried over from the previous year, 3,159 (for the previous year, 2,282) cases were already processed. From the viewpoint of disposition type, the number of cases where a part or all of claims of demurrers were accepted is 225 (for the previous year, 297), which accounts for 7.1% (13.0%) of all cases (see Table 38).

(第38表) 審査請求の状況

Table38: Disposition of requests for reconsideration

| 区分<br>Type | 審査請求件数<br>Number of requests for reconsideration |                    | 処理済件数<br>Number of already processed | 認容件数<br>Number of claim accepted | 割合<br>Percentage |
|------------|--------------------------------------------------|--------------------|--------------------------------------|----------------------------------|------------------|
|            | 件<br>Case                                        | 伸び率<br>Growth rate |                                      |                                  |                  |
| 平成29年度     | FY2017                                           |                    | 件                                    | 件                                | %                |
|            |                                                  |                    | Case                                 | Case                             |                  |
| 30         | 2018                                             | 18.7               | 2,475                                | 202                              | 8.2              |
| 令和元        | 2019                                             | 5.1                | 2,923                                | 216                              | 7.4              |
| 2          | 2020                                             | △ 17.4             | 2,846                                | 375                              | 13.2             |
| 3          | 2021                                             | △ 12.7             | 2,328                                | 233                              | 10.0             |
| 4          | 2022                                             | 11.0               | 2,282                                | 297                              | 13.0             |
|            |                                                  | 22.2               | 3,159                                | 225                              | 7.1              |

統計表：20－1 不服審査 (2)審査請求

Statistical tables: 20－1 Administrative Review (2)Request for reconsideration

- (3) 令和4年度中に国側を被告とした訴訟の発生件数は173件(前年度189件)で、前年度に比べて16件(伸び率△8.5%)減少している。訴訟が終了した件数は186件(前年度199件)で、このうち原告が一部又は全部勝訴した原告勝訴件数は10件(前年度13件)、割合は5.4%(前年度6.5%)となっている(第39表参照)。

The number of tax litigations brought against the government (as defendant) in FY 2022 was 173 (compared to 189 in the previous year), 16 cases decrease year-on-year (8.5% decrease year-on-year). During the fiscal year, final court decisions were made on 186 (for the previous year, 199) cases, of which court decisions partly or fully in favor of plaintiffs were made in 10 cases (13), accounting for 5.4% (6.5%) of all cases (see Table 39).

(第39表) 国側を被告とした訴訟状況

Table39: Disposition of litigation cases (government as defendant)

| 区分<br>Type | 訴訟提起件数<br>Number of filed litigation cases |                    | 訴訟終結件数<br>Number of processed litigation cases | 原告勝訴件数<br>Number of decisions in favor of plaintiffs | 割合<br>Percentage |
|------------|--------------------------------------------|--------------------|------------------------------------------------|------------------------------------------------------|------------------|
|            | 件<br>Case                                  | 伸び率<br>Growth rate |                                                |                                                      |                  |
| 平成29年度     | FY2017                                     |                    | 件                                              | 件                                                    | %                |
|            |                                            |                    | Case                                           | Case                                                 |                  |
| 30         | 2018                                       | △ 13.5             | 210                                            | 21                                                   | 10.0             |
| 令和元        | 2019                                       | △ 9.0              | 177                                            | 6                                                    | 3.4              |
| 2          | 2020                                       | 23.2               | 216                                            | 21                                                   | 9.7              |
| 3          | 2021                                       | △ 26.0             | 180                                            | 14                                                   | 7.8              |
| 4          | 2022                                       | 14.5               | 199                                            | 13                                                   | 6.5              |
|            |                                            | △ 8.5              | 186                                            | 10                                                   | 5.4              |

統計表：20－2 訴訟事件 (1)国側被告事件

Statistical tables: 20－2 Litigation Cases (1)Litigation cases (Government as defendant)



20 国税犯則事件  
National tax crime

- (1) 令和4年度における直接国税犯則事件に係る一審判決の件数は61件で、そのうち有罪件数は61件（有罪率100.0%）である（第40表参照）。  
The number of first trials related to Direct National Tax Crime in FY2022 is 61, of which the number of conviction cases is 61 (rate of conviction ruling: 100.0 %) (see Table 40).

(第40表) 一審判決数及び有罪件数・率の累年比較  
Table 40: Number of first trials, Comparison of the number and rate of conviction rulings by FY

| 区 分<br>Type |        | 判決件数<br>Number of first trials | 有 罪<br>Conviction ruling           |           |
|-------------|--------|--------------------------------|------------------------------------|-----------|
|             |        |                                | 件 数<br>Number of conviction ruling | 率<br>Rate |
|             |        | 件<br>Case                      | 件<br>Case                          | %         |
| 平成29年度      | FY2017 | 143                            | 143                                | 100.0     |
| 30          | 2018   | 122                            | 122                                | 100.0     |
| 令和元         | 2019   | 124                            | 124                                | 100.0     |
| 2           | 2020   | 87                             | 86                                 | 98.9      |
| 3           | 2021   | 117                            | 117                                | 100.0     |
| 4           | 2022   | 61                             | 61                                 | 100.0     |

統計表：20－3 直接国税犯則事件（査察事件）(1)起訴事件数及び有罪に係る人員、金額  
Statistical tables: 20－3 Direct National Tax Crime (Criminal Investigation) (1)Numbers of indicted cases, convicts and amount of fines  
(注) 件数には、上級審からの差戻し件数を含む。  
Note: The number of cases contains the sending back number of cases from the higher court.

- (2) 令和4年度における間接国税犯則事件に係る通告処分件数は23件(前年度19件)である（第41表参照）。  
The number of notification procedures related to Indirect National Tax Crime in FY2022 is 23 (for the previous year, 19) (see Table 41).

(第41表) 通告処分件数の累年比較  
Table 41: Comparison of the number of notification procedures by FY

| 区 分<br>Type |        | 通告処分件数<br>Number of Notification procedure |               | 計<br>Total | 伸び率<br>Growth rate |
|-------------|--------|--------------------------------------------|---------------|------------|--------------------|
|             |        | 酒 税<br>Liquor tax                          | その他<br>Others |            |                    |
|             |        | 件<br>Case                                  | 件<br>Case     | 件<br>Case  | %                  |
| 平成29年度      | FY2017 | 36                                         | 1             | 37         | △ 7.5              |
| 30          | 2018   | 18                                         | －             | 18         | △51.4              |
| 令和元         | 2019   | 20                                         | －             | 20         | 11.1               |
| 2           | 2020   | 8                                          | －             | 8          | △ 60.0             |
| 3           | 2021   | 19                                         | －             | 19         | 137.5              |
| 4           | 2022   | 23                                         | －             | 23         | 21.1               |

統計表：20－4 間接国税犯則事件（1）検挙及び処理の状況  
Statistical tables: 20－4 Indirect National Tax Crime (1)Statistics of arrest and procedure  
(注) 税関分を含まない。  
Note: Figures for customhouse are not included.

- (3) 令和4年度における査察事件に係る脱税額は128億円で、前年度より25億円（伸び率25.0%）増加し、1件あたりの脱税額は92百万円（前年度99百万円）となっている（第42表参照）。  
The amount of tax evasion involved in criminal investigation cases in FY2022 is 12.8 billion yen, which is 2.5 billion yen more (rate of increase:25.0 %) than the previous year. Average amount of tax evasion per case prosecuted is 92 million yen (for the previous year, 99 million yen) (see Table 42).

(第42表) 査察事件の脱税額、1件あたりの脱税額（処理した事件に係る脱税額）  
Table 42: Amount of tax evasion involved in criminal investigation cases and Amount of tax evasion per case.

| 区 分<br>Type |        | 脱税額<br>Amount of tax evasion |                    | 1件あたりの<br>脱税額<br>Amount of tax evasion per case |
|-------------|--------|------------------------------|--------------------|-------------------------------------------------|
|             |        |                              | 伸び率<br>Growth rate |                                                 |
|             |        | 億円<br>100 million yen        | %                  | 百万円<br>million yen                              |
| 平成29年度      | FY2017 | 135                          | △16.1              | 83                                              |
| 30          | 2018   | 140                          | 3.6                | 77                                              |
| 令和元         | 2019   | 120                          | △14.4              | 73                                              |
| 2           | 2020   | 91                           | △24.5              | 80                                              |
| 3           | 2021   | 102                          | 12.8               | 99                                              |
| 4           | 2022   | 128                          | 25.0               | 92                                              |

資料：査察課調  
Source: Criminal Investigation Division

# 主な統計表の収録項目一覧

## List of items of major statistical tables

申告所得税

Self-Assessment Income Tax

| ページ<br>Page | 統計表の種類<br>Type of statistical table |                                                                                   | 分類方法<br>Method of classification                            | 調査項目<br>Survey items |           |            |             |           |            |             |            |               |                 | 調査方法<br>Method of survey        |
|-------------|-------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------------------|----------------------|-----------|------------|-------------|-----------|------------|-------------|------------|---------------|-----------------|---------------------------------|
|             |                                     |                                                                                   |                                                             | ①<br>人員              | ②<br>所得金額 | ③<br>所得控除額 | ④<br>課税所得金額 | ⑤<br>算出税額 | ⑥<br>税額控除額 | ⑦<br>源泉徴収税額 | ⑧<br>申告納税額 | ⑨<br>軽減（免除）税額 | ⑩<br>専従者給与（控除）額 |                                 |
| 54          | 2－1 課税状況                            | Statistics of Taxation                                                            | 申告及び処理の<br>区分<br>Division of returns<br>and cases processed |                      |           |            |             |           |            |             |            |               |                 | 全数調査<br>Complete<br>enumeration |
| 60          | (1) 申告及び処理の状況                       | Statistics of filing returns and cases processed                                  |                                                             | ○                    | ○         |            |             |           |            |             | ○          |               |                 |                                 |
| 61          | (2) 既往年分の課税状況                       | Statistics of taxation in preceding years                                         |                                                             | ○                    | ○         |            |             |           |            |             | ○          |               |                 |                                 |
| 62          | (3) 免除状況                            | Statistics of exemption                                                           |                                                             | ○                    | ○         |            |             |           |            |             |            | ○             |                 |                                 |
| 62          | (4) 都道府県別の課税状況                      | Statistics of taxation by prefecture                                              |                                                             | ○                    | ○         |            |             |           |            |             | ○          |               |                 |                                 |
| 69          | 2－2 所得階級別人員                         | Number of income earners by Income Range                                          | 合計所得階級<br>Total income range                                |                      |           |            |             |           |            |             |            |               |                 | 全数調査<br>Complete<br>enumeration |
| 72          | (1) 所得階級別人員                         | Number of income earners by income range                                          |                                                             | ○                    |           |            |             |           |            |             |            |               |                 |                                 |
| 74          | (2) 青色申告者                           | Income earners filing blue returns                                                |                                                             | ○                    |           |            |             |           |            |             |            |               |                 |                                 |
| 74          | (3) 都道府県別の人員                        | Income earners by prefecture                                                      |                                                             | ○                    |           |            |             |           |            |             |            |               |                 |                                 |
| 110         | 2－3 所得種類別人員、所得金額                    | Number of income earners by Income Type, and Amount of Income                     | 所得の種類<br>Income type                                        |                      |           |            |             |           |            |             |            |               |                 | 全数調査<br>Complete<br>enumeration |
| 112         | (1) 所得種類別内訳                         | Breakdown by income type                                                          |                                                             | ○                    | ○         |            |             |           |            |             |            |               |                 |                                 |
| 118         | (2) 所得種類別人員、所得金額の<br>累年比較           | Yearly comparison of number of income earners by income type and amount of income |                                                             | ○                    | ○         |            |             |           |            |             |            |               |                 |                                 |
| 136         | (3) 都道府県別の人員、所得金額                   | Number of income earners and amount of income by prefecture                       |                                                             | ○                    | ○         |            |             |           |            |             |            |               |                 |                                 |
| 136         | (4) 所得種類別（業種別）人員、<br>所得金額           | Number of income earners and amount of income by income type (business type)      |                                                             | ○                    | ○         |            |             |           |            |             |            |               |                 |                                 |
| 173         | 2－4 申告所得税標本調査結果<br>（抜粋）             | Results of Sample Survey for Self-assessment Income Tax (excerpt)                 | 合計所得階級<br>Total income range                                |                      |           |            |             |           |            |             |            |               |                 | 標本調査<br>Sample<br>survey        |
| 174         | (1) 総括表                             | Overview                                                                          |                                                             | ○                    | ○         | ○          | ○           | ○         | ○          | ○           | ○          |               |                 |                                 |
| 176         | (2) 所得種類別表                          | Table by income type                                                              |                                                             | ○                    | ○         |            |             |           |            |             |            |               |                 |                                 |
| 182         | (3) 所得控除表                           | Table for income deductions                                                       |                                                             | ○                    |           | ○          |             |           |            |             |            |               |                 |                                 |
| 183         | (4) 税額控除表                           | Table for tax credits                                                             |                                                             | ○                    |           |            |             | ○         |            |             |            |               |                 |                                 |
| 184         | (5) 源泉徴収税額表                         | Table for amount of withholding income tax                                        |                                                             | ○                    |           |            |             |           | ○          |             |            |               |                 |                                 |
| 184         | (6) 専従者表                            | Table for family employee                                                         |                                                             | ○                    |           |            |             |           |            |             |            |               | ○               |                                 |

① Number of taxpayers

② Amount of income

③ Amount of deduction

④ Amount of taxable income

⑤ Amount of calculated tax

⑥ Amount of tax credit

⑦ Amount of withholding income tax

⑧ Amount of self-assessment income tax

⑨ Amount of reduced (exempt) tax

⑩ Amount of salary (deduction) for family employee

源泉所得税

Withholding Income Tax

| ページ<br>Page | 統計表の種類<br>Type of statistical table |                                                                                                            | 分類方法<br>Method of classification            | 調査項目<br>Survey items |     |       |       |        |     |     |     |         |                              | 調査方法<br>Method of survey |
|-------------|-------------------------------------|------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------|-----|-------|-------|--------|-----|-----|-----|---------|------------------------------|--------------------------|
|             |                                     |                                                                                                            |                                             | ①源泉徴収義務者数            | ②人員 | ③支払金額 | ④給与所得 |        |     |     | ⑨税額 | ⑩譲渡所得総額 |                              |                          |
|             |                                     |                                                                                                            |                                             |                      |     |       | ⑤人員   | ⑥給料・手当 | ⑦賞与 | ⑧給与 |     |         |                              |                          |
|             | 3－1 課税状況                            | Statistics of Taxation                                                                                     | 所得種類別<br>By income type                     | ○                    |     |       | ○     |        |     |     | ○   |         | 全数調査<br>Complete enumeration |                          |
| 189         | (1) 課税状況                            | Statistics of taxation                                                                                     |                                             |                      |     |       |       |        |     |     | ○   |         |                              |                          |
| 189         | (2) 加算税の状況                          | Statistics of additional tax                                                                               |                                             |                      |     |       |       |        |     |     | ○   |         |                              |                          |
| 189         | (3) 源泉徴収義務者数                        | Number of withholding agents                                                                               |                                             |                      |     |       |       |        |     |     |     |         |                              |                          |
| 190         | (4) 利子所得等の課税状況                      | Statistics of taxation on interest income, etc.                                                            |                                             |                      |     | ○     |       |        |     |     | ○   |         |                              |                          |
| 190         | (5) 配当所得の課税状況                       | Statistics of taxation on dividends                                                                        |                                             |                      |     |       | ○     |        |     |     | ○   |         |                              |                          |
| 192         | (6) 特定口座内保管上場株式等の譲渡所得等の課税状況         | Statistics of taxation on capital gains, etc., from listed shares, etc., kept in special accounts          |                                             |                      |     |       |       |        |     |     | ○   | ○       |                              |                          |
| 192         | (7) 給与所得、退職所得の課税状況                  | Statistics of taxation on employment income and retirement income, etc.                                    |                                             |                      |     |       | ○     |        |     | ○   | ○   |         |                              |                          |
| 193         | (8) 給与所得、退職所得の課税状況の累年比較             | Yearly comparison of statistics of taxation on employment income and retirement income, etc.               |                                             |                      |     |       | ○     |        |     | ○   | ○   |         |                              |                          |
| 193         | (9) 報酬・料金等の課税状況                     | Statistics of taxation on remuneration/fee, etc.                                                           |                                             |                      |     |       | ○     |        |     |     | ○   |         |                              |                          |
| 194         | (10) 非居住者等所得の課税状況                   | Statistics of taxation on non-residents, etc.                                                              |                                             |                      |     |       | ○     |        |     |     | ○   |         |                              |                          |
| 195         | (11) 都道府県別の課税状況                     | Breakdown of statistics of taxation by prefecture                                                          |                                             |                      |     |       |       |        | ○   |     |     |         |                              |                          |
|             | 3－2 民間給与実態統計調査結果（抜粋）                | Results of the Statistical Survey of Actual Status for Salary in the Private Sector (excerpt)              | 規模別、業種別<br>By scale and by type of business | ○                    |     |       | ○     |        |     |     |     |         | 標本調査<br>Sample survey        |                          |
| 197         | (1) 源泉徴収義務者数、給与所得者数                 | Number of withholding agents and employment income earners                                                 |                                             |                      |     |       | ○     |        |     |     |     |         |                              |                          |
| 198         | (2) 給与額の累年比較                        | Yearly comparison of amount of salary                                                                      |                                             |                      |     |       |       | ○      | ○   | ○   |     |         |                              |                          |
| 199         | (3) 給与階級別の給与所得者数、給与額                | Breakdown of number of employment income earners and amount of salary by range of salary                   |                                             |                      |     |       | ○     | ○      | ○   | ○   |     |         |                              |                          |
| 200         | (4) 国税局別の給与所得者数、給与額                 | Breakdown of number of employment income earners and amount of salary by Regional Taxation Bureaus         |                                             |                      |     |       | ○     | ○      | ○   | ○   |     |         |                              |                          |
| 201         | (5) 給与所得者数、給与総額及び税額の累年比較            | Yearly comparison of number of employment income earners, total amount of salary and amount of tax         |                                             |                      |     |       | ○     |        |     | ○   | ○   |         |                              |                          |
| 202         | (6) 給与階級別の給与所得者数、給与総額及び税額           | Breakdown of number of employment income earners, total amount of pay and amount of tax by range of salary |                                             |                      | ○   |       |       | ○      | ○   |     |     |         |                              |                          |

① Number of withholding agents

② Number of taxpayers

③ Amount paid

④ Employment income

⑤ Number of employees

⑥ Salaries and Allowances

⑦ Bonus

⑧ Pay

⑨ Amount of tax

⑩ Amount of capital gains

法人税  
Corporation Tax

| ページ<br>Page | 統計表の種類<br>Type of statistical table |                                                                                                                                                                       | 分類方法<br>Method of classification                              | 調査項目<br>Survey items |                |               |               |                     |               |               |               |                          |         | 調査方法<br>Method of survey        |
|-------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|----------------------|----------------|---------------|---------------|---------------------|---------------|---------------|---------------|--------------------------|---------|---------------------------------|
|             |                                     |                                                                                                                                                                       |                                                               | ①<br>(申告)法人数         | ②<br>事業<br>年度数 | ③<br>所得<br>金額 | ④<br>欠損<br>金額 | ⑤<br>営業<br>収入<br>金額 | ⑥<br>資本<br>金額 | ⑦<br>支払<br>配当 | ⑧<br>留保<br>金額 | ⑨<br>交際<br>費・<br>寄附<br>金 | ⑩<br>税額 |                                 |
| 210         | 4-1 課税状況                            | Statistics of Taxation                                                                                                                                                | 法人の種類別<br>By corporation type                                 |                      |                | ○             |               |                     |               |               |               |                          | ○       | 全数調査<br>Complete<br>enumeration |
|             | (1) 現事業年度分の課税状況                     | Statistics of taxation for current accounting period                                                                                                                  |                                                               |                      |                |               |               |                     |               |               |               |                          |         |                                 |
| 210         | (2) 既往事業年度分の課税状況                    | Statistics of taxation for preceding accounting periods                                                                                                               |                                                               |                      | ○              | ○             |               |                     |               |               |               |                          | ○       |                                 |
| 211         | (3) 法人数等の状況                         | Statistics of the number of corporations etc.                                                                                                                         |                                                               | ○                    | ○              | ○             | ○             |                     |               |               |               |                          |         |                                 |
| 211         | (4) 加算税の状況                          | Statistics of additional tax                                                                                                                                          |                                                               |                      |                |               |               |                     |               |               |               |                          | ○       |                                 |
| 212         | (5) 都道府県別の課税状況                      | Statistics of taxation by prefecture                                                                                                                                  |                                                               |                      | ○              | ○             |               |                     |               |               |               |                          | ○       |                                 |
| 214         | (6) 都道府県別の法人数、<br>所得金額              | Breakdown of the number of corporations and amount of income by prefecture                                                                                            |                                                               | ○                    |                | ○             |               |                     |               |               |               |                          |         |                                 |
| 216         | 4-2 法人数                             | Number of Corporations                                                                                                                                                | 決算期別、<br>資本金階級別<br>By settlement term and<br>by capital range | ○                    | ○              | ○             | ○             |                     |               |               |               |                          |         | 全数調査<br>Complete<br>enumeration |
| 218         | (2) 業種別の普通法人数                       | Number of ordinary corporations by industry type                                                                                                                      |                                                               | ○                    | ○              | ○             | ○             |                     |               |               |               |                          |         |                                 |
| 222         | (3) 都道府県別の普通法人数                     | Number of ordinary corporations by prefecture                                                                                                                         |                                                               | ○                    | ○              | ○             | ○             |                     |               |               |               |                          |         |                                 |
| 224         | (4) 所得階級・業種別の<br>普通法人数              | Number of ordinary corporations by income value rank and industry type                                                                                                |                                                               | ○                    |                | ○             |               |                     |               |               |               |                          |         |                                 |
| 231         | 4-3 会社標本調査結果 (抜粋)                   | Results of the Corporation Sample Survey (excerpt)                                                                                                                    | 資本金階級別<br>業種別<br>By capital range<br>and by business<br>range | ○                    |                | ○             | ○             | ○                   | ○             |               |               |                          | ○       | 標本調査<br>Sample<br>survey        |
| 232         | (1) 総括表                             | Overview                                                                                                                                                              |                                                               | ○                    |                | ○             | ○             |                     |               |               |               |                          |         |                                 |
| 233         | (2) 利益及び欠損の状況                       | Statistics of profit and loss                                                                                                                                         |                                                               |                      |                | ○             | ○             |                     |               |               |               |                          |         |                                 |
| 233         | (3) 営業収入金額及び所得率                     | Amount of operating revenue and income ratio                                                                                                                          |                                                               |                      |                | ○             |               | ○                   |               |               |               |                          |         |                                 |
| 234         | (4) 益金処分                            | Disposition of profit                                                                                                                                                 |                                                               |                      |                |               |               |                     |               | ○             | ○             |                          | ○       |                                 |
| 235         | (5) 交際費等、寄附金、引当金、<br>減価償却費          | Entertainment and social expenses, etc.,<br>Donation, Reserve fund, and Depreciation cost                                                                             |                                                               |                      |                |               |               |                     |               |               |               | ○                        |         |                                 |
| 236         | (6) 所得階級別法人数                        | Number of corporations by income range                                                                                                                                |                                                               | ○                    |                |               |               |                     |               |               |               |                          |         |                                 |
| 238         | (7) 資本金階級別の同非別、<br>青白別、組織区分別法人数     | Number of corporations by capital range and<br>by classification of family/non family<br>corporation, by classification of blue/white<br>return, by organization type |                                                               | ○                    |                |               |               |                     |               |               |               |                          |         |                                 |
| 239         | (8) 業種別、資本金階級別法人数                   | Numbers of corporations by business type<br>and by capital range                                                                                                      | 業種別、<br>資本金階級別<br>By business type and by<br>capital range    | ○                    |                |               |               |                     |               |               |               |                          |         |                                 |

① Number of corporations (those filed returns)

② Number of accounting periods

③ Amount of income

④ Amount of loss

⑤ Amount of operating revenue

⑥ Amount of capital

⑦ Dividend paid

⑧ Retained income

⑨ Entertainment and social expenses / Donation

⑩ Amount of tax

相続税  
Inheritance Tax

| ページ<br>Page | 統計表の種類<br>Type of statistical table |                                                                                                     | 分類方法<br>Method of classification                                  | 調査項目<br>Survey items |           |             |           |           |           |                   |            |          | 調査方法<br>Method of survey        |
|-------------|-------------------------------------|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|----------------------|-----------|-------------|-----------|-----------|-----------|-------------------|------------|----------|---------------------------------|
|             |                                     |                                                                                                     |                                                                   | ①<br>被相続人数           | ②<br>相続人数 | ③<br>取得財産価額 | ④<br>課税価格 | ⑤<br>税額控除 | ⑥<br>相続税額 | ⑦<br>納付（還付）<br>税額 | ⑧<br>法定相続人 | ⑨<br>加算税 |                                 |
|             | 5－1 申告・課税状況                         | Statistics of filing returns and Statistics of Taxation                                             |                                                                   |                      |           |             |           |           |           |                   |            |          |                                 |
| 244         | (1) 申告・課税状況                         | Statistics of filing returns and Statistics of Taxation                                             | 申告及び処理の<br>合計<br>Total of filing returns<br>and cases processed   | ○                    | ○         | ○           | ○         | ○         | ○         | ○                 |            |          | 全数調査<br>Complete<br>enumeration |
| 245         | (2) 課税状況の累年比較                       | Yearly comparison of statistics of taxation                                                         |                                                                   | ○                    | ○         |             | ○         | ○         | ○         | ○                 |            |          |                                 |
| 245         | (3) 国税局別の課税状況                       | Statistics of taxation by Regional Taxation Bureaus                                                 |                                                                   | ○                    | ○         |             | ○         |           |           | ○                 |            |          |                                 |
| 246         | (4) 課税状況における申告又は<br>処理の別            | Statistics of filing returns or cases<br>processed of Statistics of Taxation                        | 申告及び処理の<br>区分<br>Classification of returns<br>and cases processed | ○                    | ○         |             | ○         |           |           | ○                 |            |          |                                 |
| 246         | (5) 加算税の状況                          | Statistics of additional tax                                                                        | 処理<br>Cases processed                                             |                      | ○         |             |           |           |           |                   | ○          |          |                                 |
|             | 5－2 課税価格階級別                         | Breakdown of Taxable amount class                                                                   |                                                                   |                      |           |             |           |           |           |                   |            |          |                                 |
| 247         | (1) 人員、課税価格、税額                      | Number of persons, Taxable amount, and Amount of tax                                                | 課税価格階級別<br>By taxable value range                                 | ○                    |           |             | ○         |           |           | ○                 | ○          |          | 全数調査<br>Complete<br>enumeration |
| 248         | (2) 法定相続人員別の被相続人数                   | Number of ancestors by numbers of legal heirs                                                       | 法定相続人員別<br>By number of legal heirs                               | ○                    |           |             |           |           |           |                   |            |          |                                 |
| 249         | (3) 国税局別被相続人の数                      | Number of ancestors by Regional Taxation Bureaus                                                    | 課税価格階級別<br>By taxable value range                                 | ○                    |           |             |           |           |           |                   |            |          |                                 |
| 250         | 5－3 相続財産種類別<br>被相続人数、取得財産価額         | Breakdown of Inherited Property by Type<br>Number of ancestors, and Value of<br>properties acquired | 取得財産の種類別<br>By type of inherited<br>property                      | ○                    |           | ○           | ○         |           |           |                   |            |          | 全数調査<br>Complete<br>enumeration |

① Number of ancestors

② Number of heirs

③ Amount of value of properties acquired

④ Taxable value

⑤ Tax credit

⑥ Amount of inheritance tax

⑦ Amount of tax payment / Amount of refund

⑧ Legal heir

⑨ Additional tax

贈 与 税  
Gift Tax

| ページ<br>Page | 統 計 表 の 種 類<br>Type of statistical table |                                                                                            | 分 類 方 法<br>Method of classification                               | 調 査 項 目<br>Survey items |             |           |           |          |                |                |                   |                       | 調査方法<br>Method of survey        |
|-------------|------------------------------------------|--------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-------------------------|-------------|-----------|-----------|----------|----------------|----------------|-------------------|-----------------------|---------------------------------|
|             |                                          |                                                                                            |                                                                   | ①<br>人員                 | ②<br>取得財産価額 | ③<br>税額控除 | ④<br>納付税額 | ⑤<br>加算税 | ⑥<br>外国税額控除後の額 | ⑦<br>住宅取得等資金の額 | ⑧<br>教育資金の非課税拠出額等 | ⑨<br>結婚・子育て資金の非課税拠出額等 |                                 |
|             | 6－1 申告・課税状況                              | Statistics of filing returns and Statistics of Taxation                                    |                                                                   |                         |             |           |           |          |                |                |                   |                       |                                 |
| 256         | (1) 申告・課税状況（合計分）                         | Statistics of filing returns and Statistics of Taxation(Total)                             | 申告及び処理の<br>合計<br>Total of filing returns<br>and cases processed   | ○                       | ○           | ○         | ○         |          | ○              | ○              | ○                 | ○                     | 全数調査<br>Complete<br>enumeration |
| 258         | (2) 課税状況の累年比較（合計分）                       | Yearly comparison of statistics of taxation (Total)                                        |                                                                   | ○                       | ○           |           | ○         |          |                |                |                   |                       |                                 |
| 258         | (3) 課税状況における申告又は処理の別                     | Statistics of filing returns or cases processed of Statistics of taxation                  | 申告及び処理の<br>区分<br>Classification of returns<br>and cases processed | ○                       | ○           |           | ○         |          |                |                |                   |                       |                                 |
| 259         | (4) 国税局別の課税状況（合計分）                       | Statistics of taxation by Regional Taxation Bureaus                                        | 申告及び処理の<br>合計<br>Total of filing returns and<br>cases processed   | ○                       | ○           |           | ○         |          |                |                |                   |                       |                                 |
| 259         | (5) 加算税の状況                               | Statistics of additional tax                                                               | 処理<br>Cases processed                                             | ○                       |             |           |           | ○        |                |                |                   |                       |                                 |
|             | 6－2 贈与財産価額階級別                            | Breakdown of Donated Property by Value Range                                               |                                                                   |                         |             |           |           |          |                |                |                   |                       |                                 |
| 260         | (1) 人員、取得財産価額、税額                         | Number of persons, Value of properties acquired, Amount of tax                             | 取得財産価額階<br>級別<br>Value range of<br>property acquired              | ○                       | ○           |           | ○         |          |                |                |                   |                       | 全数調査<br>Complete<br>enumeration |
| 261         | (2) 国税局別の人員（合計分）                         | Number of persons by Regional Taxation Bureaus (Total)                                     |                                                                   | ○                       |             |           |           |          |                |                |                   |                       |                                 |
| 262         | 6－3 贈与財産種類別<br>受贈人員、取得財産価額               | Breakdown of Donated Property by Type<br>Number of donees and value of properties acquired | 取得財産の種類別<br>By type of inherited<br>property                      | ○                       | ○           |           |           |          |                |                |                   |                       | 全数調査<br>Complete<br>enumeration |

- ① Number of persons  
② Amount of value of properties acquired  
③ Tax credit  
④ Amount of tax payment  
⑤ Additional tax  
⑥ Amount of tax after credit for foreign tax  
⑦ Value of the acquisition of a residence by fund donation  
⑧ Amount of tax-exempt donation for educational funds  
⑨ Amount of tax-exempt donation for marriage and childcare funds

消 費 税  
Consumption Tax

| ページ<br>Page | 統 計 表 の 種 類<br>Type of statistical table |                                                              | 分 類 方 法<br>Method of classification | 調 査 項 目<br>Survey items |                |           |          |           | 調査方法<br>Method of survey        |
|-------------|------------------------------------------|--------------------------------------------------------------|-------------------------------------|-------------------------|----------------|-----------|----------|-----------|---------------------------------|
|             |                                          |                                                              |                                     | ①<br>申告及び<br>処理件数       | ②<br>納税申告<br>額 | ③<br>還付税額 | ④<br>加算税 | ⑤<br>届出件数 |                                 |
| 7           | 消費税                                      | Consumption Tax                                              |                                     |                         |                |           |          |           |                                 |
| 268         | (1) 課税状況                                 | Statistics of taxation                                       | 申告の種類別<br>By type of return         | ○                       | ○              | ○         | ○        |           | 全数調査<br>Complete<br>enumeration |
| 269         | (2) 課税事業者等届出件数                           | Number of notifications of taxable business enterprises,etc. |                                     |                         |                |           |          | ○         |                                 |
| 269         | (3) 税関分の課税状況                             | Statistics of taxation for customs                           |                                     | ○                       | ○              |           |          |           |                                 |
| 270         | (4) 都道府県別課税状況等                           | Statistics of taxation by prefecture                         |                                     | ○                       | ○              | ○         |          | ○         |                                 |

- ① Number of filing returns and cases processed  
② Amount of tax declared  
③ Amount of refund tax  
④ Additional tax  
⑤ Number of notifications

## 酒 税 Liquor Tax

| ページ<br>Page | 統計表の種類<br>Type of statistical table |          | 分類方法<br>Method of classification                              | 調査項目<br>Survey items |         |           |                   |           |           |           |           | 調査方法<br>Method of survey        |
|-------------|-------------------------------------|----------|---------------------------------------------------------------|----------------------|---------|-----------|-------------------|-----------|-----------|-----------|-----------|---------------------------------|
|             |                                     |          |                                                               | ①<br>課税数量            | ②<br>税額 | ③<br>製成数量 | ④<br>販売（消費）<br>数量 | ⑤<br>製造場数 | ⑥<br>販売場数 | ⑦<br>製造者数 | ⑧<br>販売者数 |                                 |
| 277         | 8－1                                 | 酒税関係総括表  | Overview Related to Liquor Tax                                | ○                    | ○       | ○         | ○                 | ○         | ○         |           |           | 全数調査<br>Complete<br>enumeration |
| 278         | 8－2                                 | 課税状況     | Statistics of Taxation                                        | ○                    | ○       |           |                   |           |           |           |           |                                 |
| 284         | 8－3                                 | 製成数量     | Volume of Production                                          |                      |         | ○         |                   |           |           |           |           |                                 |
| 288         | 8－4                                 | 販売（消費）数量 | Volume of Sales (Consumption)                                 |                      |         |           | ○                 |           | ○         | ○         | ○         |                                 |
| 292         | 8－5                                 | 免許場数     | Number of Licensed Sites                                      |                      |         |           |                   | ○         | ○         | ○         | ○         |                                 |
|             |                                     |          | 酒類の種類別、<br>免許の種類別<br>By type of liquor,<br>by type of license |                      |         |           |                   |           |           |           |           |                                 |
|             |                                     |          |                                                               |                      |         |           |                   |           |           |           |           |                                 |
|             |                                     |          |                                                               |                      |         |           |                   |           |           |           |           |                                 |
|             |                                     |          |                                                               |                      |         |           |                   |           |           |           |           |                                 |
|             |                                     |          |                                                               |                      |         |           |                   |           |           |           |           |                                 |

① Taxable volume  
② Amount of tax  
③ Volume of production  
④ Volume of sales (consumption)  
⑤ Number of licensed manufacturing factories  
⑥ Number of licensed sites to sell liquors  
⑦ Number of licensed manufacturers  
⑧ Number of licensed distributors

## その他の間接税 Other Indirect Taxes

| ページ<br>Page | 統計表の種類<br>Type of statistical table |              | 分類方法<br>Method of classification                | 調査項目<br>Survey items |                    |           |            |                    |                   |                   |  | 調査方法<br>Method of survey        |
|-------------|-------------------------------------|--------------|-------------------------------------------------|----------------------|--------------------|-----------|------------|--------------------|-------------------|-------------------|--|---------------------------------|
|             |                                     |              |                                                 | ①<br>課税状況            | ②<br>課税状況の<br>累年比較 | ③<br>免除状況 | ④<br>関係場数等 | ⑤<br>税関分の<br>課税状況等 | ⑥<br>国税局別<br>課税状況 | ⑦<br>特別徴収<br>義務者数 |  |                                 |
| 301         | 9                                   | たばこ税及びたばこ特別税 | Tobacco Tax and Special Tobacco Surtax          | ○                    | ○                  | ○         | ○          | ○                  |                   |                   |  | 全数調査<br>Complete<br>enumeration |
| 303         | 10                                  | 揮発油税及び地方揮発油税 | Gasoline Tax and Local gasoline Tax             | ○                    | ○                  | ○         | ○          | ○                  | ○                 |                   |  |                                 |
| 306         | 11                                  | 航空機燃料税       | Aviation Fuel Tax                               | ○                    | ○                  | ○         | ○          |                    |                   |                   |  |                                 |
| 307         | 12                                  | 石油ガス税        | Liquefied Petroleum Gas Tax                     | ○                    | ○                  | ○         | ○          |                    | ○                 |                   |  |                                 |
| 309         | 13                                  | 石油石炭税        | Petroleum and Coal Tax                          | ○                    | ○                  | ○         | ○          | ○                  |                   |                   |  |                                 |
| 311         | 14                                  | 印紙税          | Stamp Tax                                       | ○                    | ○                  |           |            |                    |                   |                   |  |                                 |
| 312         | 15                                  | 電源開発促進税      | Promotion of Power-resources<br>Development Tax | ○                    | ○                  |           |            |                    |                   |                   |  |                                 |
| 313         | 16                                  | 国際観光旅客税      | International Tourist Tax                       | ○                    | ○                  |           |            | ○                  |                   | ○                 |  |                                 |
|             |                                     |              |                                                 |                      |                    |           |            |                    |                   |                   |  |                                 |
|             |                                     |              |                                                 |                      |                    |           |            |                    |                   |                   |  |                                 |
|             |                                     |              |                                                 |                      |                    |           |            |                    |                   |                   |  |                                 |
|             |                                     |              |                                                 |                      |                    |           |            |                    |                   |                   |  |                                 |
|             |                                     |              |                                                 |                      |                    |           |            |                    |                   |                   |  |                                 |
|             |                                     |              |                                                 |                      |                    |           |            |                    |                   |                   |  |                                 |

① Statistics of taxation  
② Yearly comparison of statistics of taxation  
③ Statistics of exemption  
④ Number of involved places, etc.  
⑤ Statistics of taxation for custom house  
⑥ Statistics of taxation by Regional Taxation Bureaus  
⑦ Number of special tax collectors

# 主な統計表の調査対象期間と調査時点

## Subjects and periods covered by the survey for major statistical tables

|                                                                                                                                                                                                                                                                                                                                                                               | 令和4年<br>2022                                                        | 令和5年<br>2023                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                               | 1 月<br>January                                                      | 1 月<br>January                              |
|                                                                                                                                                                                                                                                                                                                                                                               | 2 月<br>February                                                     | 2 月<br>February                             |
|                                                                                                                                                                                                                                                                                                                                                                               | 3 月<br>March                                                        | 3 月<br>March                                |
|                                                                                                                                                                                                                                                                                                                                                                               | 4 月<br>April                                                        | 4 月<br>April                                |
|                                                                                                                                                                                                                                                                                                                                                                               | 5 月<br>May                                                          | 5 月<br>May                                  |
|                                                                                                                                                                                                                                                                                                                                                                               | 6 月<br>June                                                         | 6 月<br>June                                 |
|                                                                                                                                                                                                                                                                                                                                                                               | 7 月<br>July                                                         | 7 月<br>July                                 |
|                                                                                                                                                                                                                                                                                                                                                                               | 8 月<br>August                                                       | 8 月<br>August                               |
|                                                                                                                                                                                                                                                                                                                                                                               | 9 月<br>September                                                    | 9 月<br>September                            |
|                                                                                                                                                                                                                                                                                                                                                                               | 10 月<br>October                                                     | 10 月<br>October                             |
|                                                                                                                                                                                                                                                                                                                                                                               | 11 月<br>November                                                    | 11 月<br>November                            |
|                                                                                                                                                                                                                                                                                                                                                                               | 12 月<br>December                                                    | 12 月<br>December                            |
| 申告所得税<br>Self-assessment income Tax                                                                                                                                                                                                                                                                                                                                           | 所得<br>Income                                                        | 申告又は処理<br>Filing returns or cases processed |
| 令和4年分の申告所得税について、令和5年3月31日までに申告又は処理した者の令和5年6月30日現在の課税実績<br>Taxation for income Tax in 2022 as of June 30, 2023, with respect to persons who filed final returns or whose cases processed were completed by March 31.                                                                                                                                                           |                                                                     | 調査時点<br>Time of survey                      |
| 源泉所得税<br>Withholding income Tax                                                                                                                                                                                                                                                                                                                                               | 所得<br>Income                                                        | 申告又は処理<br>Filing returns or cases processed |
| 令和4年分の源泉所得税について、令和4年2月から令和5年1月までに所得税徴収高計算書の提出があったもの及び令和5年4月30日までに法定調査の合計表の提出があったもの<br>With respect to the income tax in 2022, of which accounting statements of the amount of tax were filed from February 2022 to January 2023, of which total tables (information returns) were filed by April 30, 2023.                                                                    | 所得税徴収高計算書の提出<br>Filing accounting statements of amount of tax       | 調査時点<br>Time of survey                      |
|                                                                                                                                                                                                                                                                                                                                                                               | 合計表の提出<br>Filing total tables                                       |                                             |
| 法人税<br>Corporation Tax                                                                                                                                                                                                                                                                                                                                                        | 事業年度が終了した法人<br>Corporations which ended each accounting period      | 申告<br>Filing returns                        |
| 令和4年4月1日から令和5年3月31日までに事業年度の終了した法人について令和5年7月31日までに申告のあったもの又は令和4年7月1日から令和5年6月30日までの間に処理したもの<br>With respect to the corporations which ended each accounting period between April 1, 2022, and March 31, 2023, of which filing returns were completed by July 31, 2023, or cases processed and completed between July 1, 2022, and June 30, 2023.                                | 処理<br>Cases processed                                               | 調査時点<br>Time of survey                      |
| 相続税<br>Inheritance Tax                                                                                                                                                                                                                                                                                                                                                        | 相続又は遺贈<br>Inheritance or bequest                                    | 申告又は処理<br>Filing returns or cases processed |
| 令和4年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者について、令和5年10月31日までに申告又は処理したもの<br>With respect to those who acquire property from ancestors through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance for which said inheritances commenced during 2022 based upon returns filed or cases processed through October 31, 2023. |                                                                     | 調査時点<br>Time of survey                      |
| 贈与税<br>Gift Tax                                                                                                                                                                                                                                                                                                                                                               | 贈与<br>Gift                                                          | 申告又は処理<br>Filing returns or cases processed |
| 令和4年中に財産の贈与を受けた者について、令和5年6月30日までに申告又は処理したもの<br>Of persons acquiring property as gift during 2022, taxation performance based upon returns filed and cases processed by June 30, 2023, has been prepared.                                                                                                                                                                      |                                                                     | 調査時点<br>Time of survey                      |
| 消費税<br>Consumption Tax                                                                                                                                                                                                                                                                                                                                                        | 課税期間が終了した個人事業者<br>Individual enterprises which ends taxation period | 申告又は処理<br>Filing returns or cases processed |
| 令和4年4月1日から令和5年3月31日までの間に終了した課税期間分の消費税について、令和5年6月30日までに申告又は処理したもの<br>With respect to the consumption tax, of which the taxable period ended between April 1, 2022, and March 31, 2023, and filing returns or cases processed were completed by June 30, 2023.                                                                                                                  |                                                                     | 調査時点<br>Time of survey                      |
|                                                                                                                                                                                                                                                                                                                                                                               | 課税期間が終了した法人<br>Corporation that ends taxation period                | 申告又は処理<br>Filing returns or cases processed |
|                                                                                                                                                                                                                                                                                                                                                                               |                                                                     | 調査時点<br>Time of survey                      |



酒 税

Liquor Tax

令和4年4月1日から令和5年3月31日までの間に製造場から移出された酒類について、令和5年4月30日までに申告又は処理したもの

With respect to the liquors which were shipped from manufacturing factories between April 1, 2022, and March 31, 2023, of which filing or cases processed were completed by April 30, 2023.

たばこ税及びたばこ特別税

Tobacco Tax and Special Tobacco Surtax

航空機燃料税

Aviation Fuel Tax

石油石炭税

Petroleum and Coal Tax

令和4年4月1日から令和5年3月31日までの課税事績

揮発油税及び地方揮発油税

Gasoline Tax and Local gasoline Tax

石油ガス税

Liquefied Petroleum Gas Tax

電源開発促進税

Promotion of Power-resources Development Tax

Taxation achieved between April 1, 2022, and March 31, 2023.

国 際 観 光 旅 客 税

International Tourist Tax

令和4年4月1日から令和5年3月31日までの本邦からの出国に係る人員及び税額について、令和4年6月1日から令和5年5月31日までの納付事績及び令和4年4月1日から令和5年3月31日までの処理事績

With respect to the number of taxable passengers and the amount of tax on departure from Japan between April 1, 2022 and March 31, 2023, the status of payment of the international tourist tax between June 1, 2022 and May 31, 2023 and the status of taxation for the international tourist tax which were processed by the District Director of the Tax Offices between April 1, 2022 and March 31, 2023.

印 紙 税

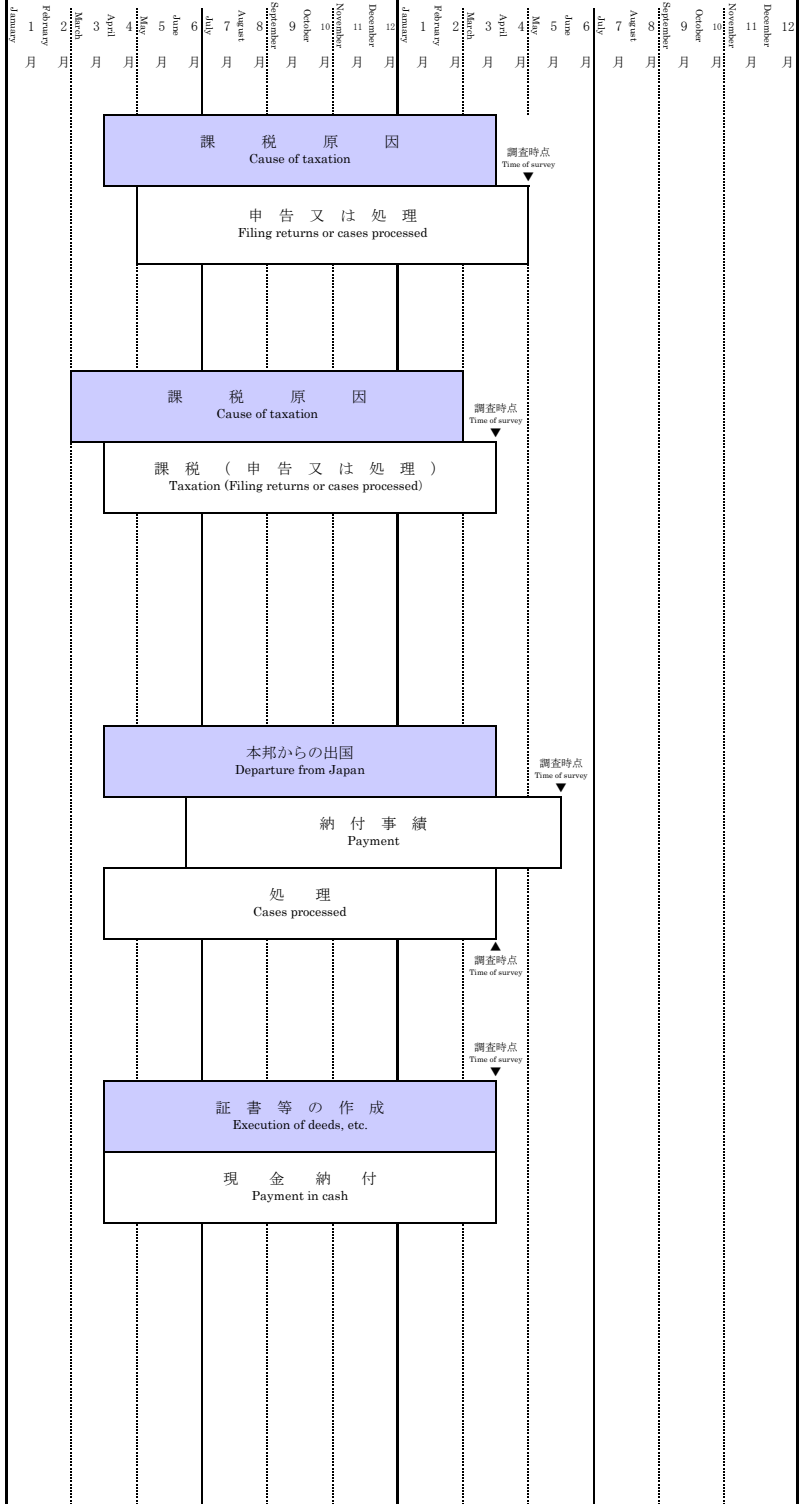
Stamp Tax

令和4年4月1日から令和5年3月31日までに現金納付のあったもの

With respect to the stamp tax paid in cash between April 1, 2022, and March 31, 2023.

令和4年  
2022

令和5年  
2023





# 第 I 編 総 括 編

## Part I Overview

### 1 総 括 Overview

1 総 括  
Overview1 - 1 租税及び印紙収入  
Tax and Stamp Revenues(1) 租税及び印紙収入決算額調べ  
Survey of the Amount settled of Tax and Stamp Revenues

| 区 分<br>Type                      |   |       | 徴収決定済額<br>Amount determined for collection           |                                                                                    |            | 収納済額<br>Collected<br>amount | 不納欠損額<br>Loss through<br>non-payment | 収納未済額<br>Amount in<br>arrears |         |
|----------------------------------|---|-------|------------------------------------------------------|------------------------------------------------------------------------------------|------------|-----------------------------|--------------------------------------|-------------------------------|---------|
|                                  |   |       | 本年度発生分<br>Accrual in current<br>fiscal year          | 前年度分<br>繰越等<br>Amount carried<br>forward from the<br>previous fiscal year,<br>etc. | 計<br>Total |                             |                                      |                               |         |
|                                  |   |       |                                                      |                                                                                    |            |                             |                                      |                               | ①       |
| 平成24年度 FY2012                    |   |       | 46,921,671                                           | 1,939,095                                                                          | 48,860,765 | 46,917,960                  | 114,521                              | 1,828,285                     |         |
| 25 2013                          |   |       | 50,201,614                                           | 1,813,970                                                                          | 52,015,584 | 50,180,052                  | 137,284                              | 1,698,249                     |         |
| 26 2014                          |   |       | 57,353,227                                           | 1,684,472                                                                          | 59,037,699 | 57,236,124                  | 132,976                              | 1,688,599                     |         |
| 27 2015                          |   |       | 62,663,891                                           | 1,656,063                                                                          | 64,319,954 | 62,601,554                  | 127,955                              | 1,590,446                     |         |
| 28 2016                          |   |       | 62,292,515                                           | 1,553,902                                                                          | 63,846,417 | 62,242,241                  | 104,088                              | 1,500,088                     |         |
| 29 2017                          |   |       | 65,530,439                                           | 1,451,328                                                                          | 66,981,767 | 65,453,105                  | 84,472                               | 1,444,189                     |         |
| 30 2018                          |   |       | 67,242,664                                           | 1,397,973                                                                          | 68,640,637 | 67,147,902                  | 78,250                               | 1,414,484                     |         |
| 令和元年度 2019                       |   |       | 66,848,994                                           | 1,346,599                                                                          | 68,195,592 | 66,347,765                  | 77,622                               | 1,770,206                     |         |
| 2 2020                           |   |       | 72,014,591                                           | 1,642,030                                                                          | 73,656,621 | 71,234,160                  | 50,165                               | 2,372,297                     |         |
| 3 2021                           |   |       | 77,132,812                                           | 1,991,272                                                                          | 79,124,084 | 77,405,191                  | 60,759                               | 1,658,134                     |         |
| 4 2022                           |   |       | 80,644,520                                           | 1,504,544                                                                          | 82,149,064 | 80,495,208                  | 62,751                               | 1,591,105                     |         |
| 所得税                              | { | 源泉所得税 | Withholding tax                                      | 21,232,989                                                                         | 124,478    | 21,357,468                  | 21,227,615                           | 9,057                         | 120,796 |
|                                  |   | 申告所得税 | Self-assessment tax                                  | 4,043,431                                                                          | 280,928    | 4,324,360                   | 4,014,183                            | 10,586                        | 299,590 |
| Income tax                       |   | 計     | Total                                                | 25,276,420                                                                         | 405,407    | 25,681,827                  | 25,241,798                           | 19,643                        | 420,386 |
| 法人税                              |   | 税     | Corporation tax                                      | 16,666,956                                                                         | 153,991    | 16,820,947                  | 16,629,691                           | 11,335                        | 179,921 |
| 相続税                              |   | 税     | Inheritance tax                                      | 3,058,524                                                                          | 136,759    | 3,195,283                   | 3,017,773                            | 1,781                         | 175,729 |
| 地価税                              |   | 税     | Land value tax                                       | —                                                                                  | 154        | 154                         | 5                                    | 1                             | 149     |
| 消費税                              |   | 税     | Consumption tax                                      | 8                                                                                  | 3,188      | 3,196                       | 152                                  | 252                           | 2,792   |
| 消費税及地方消費税                        |   |       | Consumption tax and local consumption tax            | 28,147,753                                                                         | 614,837    | 28,762,591                  | 28,127,480                           | 29,039                        | 606,072 |
| (消費税分)                           |   |       | Consumption tax                                      | —                                                                                  | —          | —                           | 21,967,435                           | —                             | —       |
| (地方消費税分)                         |   |       | Local consumption tax                                | —                                                                                  | —          | —                           | 6,160,045                            | —                             | —       |
| 酒税                               |   | 税     | Liquor tax                                           | 1,118,724                                                                          | 662        | 1,119,386                   | 1,118,286                            | 1                             | 1,099   |
| たばこ税                             |   | 税     | Tobacco tax                                          | 419,382                                                                            | 3          | 419,385                     | 419,384                              | 0                             | 1       |
| 揮発油税                             |   | 税     | Gasoline tax                                         | 2,031,704                                                                          | 156,884    | 2,188,587                   | 2,022,030                            | —                             | 166,557 |
| 石油ガス税                            |   | 税     | Liquefied petroleum gas tax                          | 4,703                                                                              | 27         | 4,729                       | 4,712                                | —                             | 17      |
| 航空機燃料税                           |   | 税     | Aviation fuel tax                                    | 31,103                                                                             | 399        | 31,502                      | 31,494                               | 0                             | 7       |
| 石油石炭税                            |   | 税     | Petroleum and coal tax                               | 4,504                                                                              | 0          | 4,504                       | 4,338                                | —                             | 166     |
| 電源開発促進税                          |   | 税     | Promotion of power/resources development tax         | 312,227                                                                            | —          | 312,227                     | 312,227                              | —                             | 0       |
| 国際観光旅客税                          |   | 税     | International Tourist Tax                            | 12,418                                                                             | 95         | 12,513                      | 12,492                               | 0                             | 21      |
| 自動車重量税                           |   | 税     | Motor vehicle tonnage tax                            | 159,484                                                                            | 0          | 159,484                     | 158,830                              | —                             | 653     |
| 関税                               |   | 税     | Customs duty                                         | —                                                                                  | —          | —                           | —                                    | —                             | —       |
| とん税                              |   | 税     | Tonnage tax                                          | —                                                                                  | —          | —                           | —                                    | —                             | —       |
| その他の税                            |   | 他     | Others                                               | —                                                                                  | 18         | 18                          | 8                                    | 1                             | 10      |
| 印紙収入                             |   | 入     | Stamp revenue                                        | 475,642                                                                            | 910        | 476,552                     | 475,694                              | 8                             | 850     |
| 一般会計分計 Total for General Account |   |       | 77,719,552                                           | 1,473,333                                                                          | 79,192,885 | 77,576,395                  | 62,061                               | 1,554,429                     |         |
| 地方法人税(特)                         |   |       | Local Corporation tax (SA)                           | 1,992,298                                                                          | 7,879      | 2,000,178                   | 1,988,339                            | 422                           | 11,417  |
| 地方道路税(特)                         |   |       | Local road tax (SA)                                  | —                                                                                  | —          | —                           | —                                    | —                             | —       |
| 地方揮発油税(特)                        |   |       | Local gasoline tax (SA)                              | 217,384                                                                            | 16,786     | 234,170                     | 216,349                              | —                             | 17,821  |
| 石油ガス税(譲与分)(特)                    |   |       | Liquefied petroleum gas tax (transferred) (SA)       | 4,703                                                                              | 27         | 4,729                       | 4,712                                | —                             | 17      |
| 航空機燃料税(譲与分)(特)                   |   |       | Aviation fuel tax (transferred) (SA)                 | 13,823                                                                             | 177        | 14,001                      | 13,997                               | 0                             | 3       |
| 自動車重量税(譲与分)(特)                   |   |       | Motor vehicle tonnage tax (transferred) (SA)         | 116,440                                                                            | 0          | 116,440                     | 115,963                              | —                             | 477     |
| 特別とん税(特)                         |   |       | Special tonnage tax (SA)                             | —                                                                                  | —          | —                           | —                                    | —                             | —       |
| 地方法人特別税(特)                       |   |       | Special Local Corporation tax (SA)                   | —                                                                                  | —          | —                           | —                                    | —                             | —       |
| 特別法人事業税(特)                       |   |       | Special Business tax (SA)                            | —                                                                                  | —          | —                           | —                                    | —                             | —       |
| たばこ特別税(特)                        |   |       | Special tobacco surtax (SA)                          | 50,771                                                                             | 0          | 50,771                      | 50,771                               | —                             | 0       |
| 復興特別所得税(特)                       |   |       | Special Income Tax for Reconstruction (SA)           | 529,540                                                                            | 5,367      | 534,907                     | 528,632                              | 161                           | 6,115   |
| 復興特別法人税(特)                       |   |       | Special Corporate Income Tax for Reconstruction (SA) | 9                                                                                  | 975        | 984                         | 50                                   | 107                           | 827     |
| 総計 Grand Total                   |   |       | 80,644,520                                           | 1,504,544                                                                          | 82,149,064 | 80,495,208                  | 62,751                               | 1,591,105                     |         |

調査期間：令和4年4月1日から令和5年3月31日

- (注) 1 「徴収決定済額」の「前年度分繰越等」欄は、前年度分の収納未済額のほか、過年度に係る延納許可の取消等、延滞税の発生、減額更正等による徴収決定済額の異動を含んだものである。
- 2 「相続税」には、贈与税が含まれている。
- 3 記号※は、「区分」欄の「消費税」及び「消費税及び地方消費税」の合計から地方消費税分を除いたものである。このため、「一般会計」及び「総計」欄においては②－④＝⑤とはならない。
- 4 「区分」欄の「地方法人税(特)」以下は、特別会計分である。
- 5 上記⑦欄以外の「一般会計」と「特別会計」の計数は、便宜上各税目の合計額を按分したものである。

(単位：百万円、%)

(In millions of yen, %)

| 還付金支払<br>決定済額<br>Amount<br>determined for<br>payment of<br>refund | 収納未済<br>額割合<br>Ratio of loss<br>through non-<br>payment | 国税庁分歳入決<br>算額<br>Amount settled of<br>NTA revenue | 税関分・総務省分<br>郵便事業株式会社分<br>歳入決算額<br>Amount settled of<br>Custom house and MIC<br>and Japan Post | 租税及び印紙収<br>入決算額<br>Amount settled of<br>Tax and Stamp<br>revenues | 国税庁<br>決算額<br>の割合<br>Ratio of<br>Amount<br>settled of<br>NTA revenue | 区<br>Type      | 分                                                    |
|-------------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------------------|----------------|------------------------------------------------------|
| ④                                                                 | ③／①                                                     | ⑤ (②-④)                                           | ⑥                                                                                             | ⑦ (⑤+⑥)                                                           | ⑤／⑦                                                                  |                |                                                      |
| 6,180,157                                                         | 3.7                                                     | 38,877,503                                        | 8,171,739                                                                                     | 47,049,242                                                        | 82.6                                                                 | 平成24年度         | FY2012                                               |
| 6,211,046                                                         | 3.3                                                     | 42,100,868                                        | 9,126,570                                                                                     | 51,227,438                                                        | 82.2                                                                 | 25             | 2013                                                 |
| 7,737,904                                                         | 2.8                                                     | 46,575,192                                        | 11,273,979                                                                                    | 57,849,171                                                        | 80.5                                                                 | 26             | 2014                                                 |
| 9,982,985                                                         | 2.5                                                     | 49,253,326                                        | 10,716,045                                                                                    | 59,969,372                                                        | 82.1                                                                 | 27             | 2015                                                 |
| 9,756,286                                                         | 2.3                                                     | 49,038,668                                        | 9,917,589                                                                                     | 58,956,257                                                        | 83.2                                                                 | 28             | 2016                                                 |
| 10,150,164                                                        | 2.2                                                     | 51,898,064                                        | 10,482,190                                                                                    | 62,380,254                                                        | 83.2                                                                 | 29             | 2017                                                 |
| 10,634,543                                                        | 2.1                                                     | 53,152,471                                        | 11,071,653                                                                                    | 64,224,124                                                        | 82.8                                                                 | 30             | 2018                                                 |
| 11,607,610                                                        | 2.6                                                     | 51,196,898                                        | 10,978,237                                                                                    | 62,175,135                                                        | 82.3                                                                 | 令和元年度          | 2019                                                 |
| 12,489,307                                                        | 3.2                                                     | 54,663,922                                        | 10,269,091                                                                                    | 64,933,013                                                        | 84.2                                                                 | 2              | 2020                                                 |
| 13,338,829                                                        | 2.1                                                     | 59,822,654                                        | 12,058,458                                                                                    | 71,881,112                                                        | 83.2                                                                 | 3              | 2021                                                 |
| 14,913,533                                                        | 1.9                                                     | 61,639,813                                        | 14,697,887                                                                                    | 76,337,700                                                        | 80.7                                                                 | 4              | 2022                                                 |
| 2,491,130                                                         | 0.6                                                     | 18,736,485                                        | —                                                                                             | 18,736,485                                                        | 100.0                                                                | 源泉所得税          | Withholding tax                                      |
| 229,007                                                           | 6.9                                                     | 3,785,176                                         | —                                                                                             | 3,785,176                                                         | 100.0                                                                | 申告所得税          | Self-assessment tax                                  |
| 2,720,137                                                         | 1.6                                                     | 22,521,661                                        | —                                                                                             | 22,521,661                                                        | 100.0                                                                | 計              | Total                                                |
| 1,689,894                                                         | 1.1                                                     | 14,939,797                                        | —                                                                                             | 14,939,797                                                        | 100.0                                                                | 法人税            | Corporation tax                                      |
| 48,376                                                            | 5.5                                                     | 2,969,397                                         | —                                                                                             | 2,969,397                                                         | 100.0                                                                | 相続税            | Inheritance tax                                      |
| —                                                                 | 96.3                                                    | 5                                                 | —                                                                                             | 5                                                                 | 100.0                                                                | 地価税            | Land value tax                                       |
| 0                                                                 | 87.4                                                    | ※ 13,976,937                                      | 9,102,357                                                                                     | ※ 23,079,294                                                      | ※ 60.6                                                               | 消費税            | Consumption tax                                      |
| 10,208,832                                                        | 2.1                                                     |                                                   |                                                                                               |                                                                   |                                                                      | 消費税及地方消費税      | Consumption tax and local consumption tax            |
| 7,990,649                                                         | —                                                       |                                                   |                                                                                               |                                                                   |                                                                      | (消費税分)         | Consumption tax                                      |
| 2,218,183                                                         | —                                                       |                                                   |                                                                                               |                                                                   |                                                                      | (地方消費税分)       | Local consumption tax                                |
| 759                                                               | 0.1                                                     | 1,117,527                                         | 70,039                                                                                        | 1,187,565                                                         | 94.1                                                                 | 酒税             | Liquor tax                                           |
| 32                                                                | 0.0                                                     | 419,352                                           | 537,356                                                                                       | 956,708                                                           | 43.8                                                                 | たばこ税           | Tobacco tax                                          |
| 0                                                                 | 7.6                                                     | 2,022,030                                         | 43,246                                                                                        | 2,065,276                                                         | 97.9                                                                 | 揮発油税           | Gasoline tax                                         |
| 1                                                                 | 0.4                                                     | 4,711                                             | —                                                                                             | 4,711                                                             | 100.0                                                                | 石油ガス税          | Liquefied petroleum gas tax                          |
| 3                                                                 | 0.0                                                     | 31,491                                            | —                                                                                             | 31,491                                                            | 100.0                                                                | 航空機燃料税         | Aviation fuel tax                                    |
| 73,771                                                            | 3.7                                                     | △ 69,433                                          | 732,463                                                                                       | 663,030                                                           | —                                                                    | 石油石炭税          | Petroleum and coal tax                               |
| 23                                                                | 0.0                                                     | 312,204                                           | —                                                                                             | 312,204                                                           | 100.0                                                                | 電源開発促進税        | Promotion of power-resources development tax         |
| 0                                                                 | 0.2                                                     | 12,492                                            | 131                                                                                           | 12,622                                                            | 99.0                                                                 | 国際観光旅客税        | International Tourist Tax                            |
| 4,902                                                             | 0.4                                                     | 153,928                                           | 239,571                                                                                       | 393,499                                                           | 39.1                                                                 | 自動車重量税         | Motor vehicle tonnage tax                            |
| —                                                                 | —                                                       | —                                                 | 1,008,414                                                                                     | 1,008,414                                                         | —                                                                    | 関税             | Customs duty                                         |
| —                                                                 | —                                                       | —                                                 | 9,590                                                                                         | 9,590                                                             | —                                                                    | とん税            | Tonnage tax                                          |
| 0                                                                 | 53.0                                                    | 8                                                 | —                                                                                             | 8                                                                 | 100.0                                                                | その他            | Others                                               |
| 4,274                                                             | 0.2                                                     | 471,420                                           | 510,701                                                                                       | 982,121                                                           | 48.0                                                                 | 印紙収入           | Stamp duty revenue                                   |
| 14,751,005                                                        | 2.0                                                     | 58,883,528                                        | 12,253,867                                                                                    | 71,137,395                                                        | 82.8                                                                 | 一般会計分計         | Total for General Account                            |
| 100,806                                                           | 0.6                                                     | 1,887,532                                         | —                                                                                             | 1,887,532                                                         | 100.0                                                                | 地方法人税(特)       | Local Corporation tax (SA)                           |
| 0                                                                 | —                                                       | —                                                 | —                                                                                             | —                                                                 | —                                                                    | 地方道路税(特)       | Local road tax (SA)                                  |
| 0                                                                 | 7.6                                                     | 216,349                                           | 4,627                                                                                         | 220,976                                                           | 97.9                                                                 | 地方揮発油税(特)      | Local gasoline tax (SA)                              |
| 1                                                                 | 0.4                                                     | 4,711                                             | —                                                                                             | 4,711                                                             | 100.0                                                                | 石油ガス税(譲与分)(特)  | Liquefied petroleum gas tax (transferred) (SA)       |
| 1                                                                 | 0.0                                                     | 13,996                                            | —                                                                                             | 13,996                                                            | 100.0                                                                | 航空機燃料税(譲与分)(特) | Aviation fuel tax (transferred) (SA)                 |
| 3,579                                                             | 0.4                                                     | 112,384                                           | 185,680                                                                                       | 298,064                                                           | 37.7                                                                 | 自動車重量税(譲与分)(特) | Motor vehicle tonnage tax (transferred) (SA)         |
| —                                                                 | —                                                       | —                                                 | 11,987                                                                                        | 11,987                                                            | —                                                                    | 特別とん税(特)       | Special tonnage tax (SA)                             |
| —                                                                 | —                                                       | —                                                 | 7,556                                                                                         | 7,556                                                             | —                                                                    | 地方法人特別税(特)     | Special Local Corporation tax (SA)                   |
| —                                                                 | —                                                       | —                                                 | 2,169,136                                                                                     | 2,169,136                                                         | —                                                                    | 特別法人事業税(特)     | Special Business tax (SA)                            |
| 3                                                                 | 0.0                                                     | 50,768                                            | 65,033                                                                                        | 115,801                                                           | 43.8                                                                 | たばこ特別税(特)      | Special tobacco surtax (SA)                          |
| 57,099                                                            | 1.1                                                     | 471,532                                           | —                                                                                             | 470,544                                                           | 100.2                                                                | 復興特別所得税(特)     | Special Income Tax for Reconstruction (SA)           |
| 1,038                                                             | 84.0                                                    | △ 988                                             | —                                                                                             | 0                                                                 | —                                                                    | 復興特別法人税(特)     | Special Corporate Income Tax for Reconstruction (SA) |
| 14,913,533                                                        | 1.9                                                     | 61,639,813                                        | 14,697,887                                                                                    | 76,337,700                                                        | 80.7                                                                 | 総計             | Grand Total                                          |

Period covered by Survey: From April 1, 2022, to March 31, 2023

Note: 1 "Amount carried forward from the previous fiscal year, etc." in the column of "Amount determined for collection" includes the changes of amount determined for collection for the past fiscal years due to canceling approval of postponing of tax payment, accrued delinquent tax, correction for reduction, etc. other than amount in arrears for the previous fiscal year.

2 The gift tax is included in the inheritance tax.

3 (※) shows the amount of consumption tax included in the column "Consumption tax and Local consumption tax". Therefore, it does not become ② - ④ = ⑤ in "General account" and "Total" columns.

4 "SA" in the column "Type (SA)" and others shows Special Account revenue.

5 Figures of "General Account" and "Special Account" except for the column of ⑦ are computed proportionally from the total of each tax item for convenience.

## (2) 決算額（一般会計分）の累年比較

Yearly Comparison of Amount settled (for General Account Revenue)

| 税 目<br>Tax Items |                       | 平成24年度<br>FY2012        |                        | 25<br>FY2013            |                        | 26<br>FY2014            |                        | 27<br>FY2015            |                        | 28<br>FY2016            |                        |
|------------------|-----------------------|-------------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|
|                  |                       | 決 算 額<br>Amount settled | 構成比<br>Component ratio | 決 算 額<br>Amount settled | 構成比<br>Component ratio | 決 算 額<br>Amount settled | 構成比<br>Component ratio | 決 算 額<br>Amount settled | 構成比<br>Component ratio | 決 算 額<br>Amount settled | 構成比<br>Component ratio |
| 1 得 税            | { 源泉所得税<br>申告所得税<br>計 | 11,472,513              | 26.1                   | 12,759,155              | 27.2                   | 14,026,721              | 26.0                   | 14,773,154              | 26.2                   | 14,485,964              | 26.1                   |
|                  |                       | 2,519,974               | 5.7                    | 2,771,658               | 5.9                    | 2,763,507               | 5.1                    | 3,033,983               | 5.4                    | 3,125,101               | 5.6                    |
|                  |                       | 13,992,487              | 31.9                   | 15,530,813              | 33.1                   | 16,790,227              | 31.1                   | 17,807,137              | 31.6                   | 17,611,065              | 31.7                   |
| 2 法 人 税          |                       | 9,758,311               | 22.2                   | 10,493,718              | 22.3                   | 11,031,608              | 20.4                   | 10,827,403              | 19.2                   | 10,328,900              | 18.6                   |
| 3 相 続 税          |                       | 1,503,946               | 3.4                    | 1,574,336               | 3.4                    | 1,882,858               | 3.5                    | 1,968,440               | 3.5                    | 2,131,394               | 3.8                    |
| 4 地 価 税          |                       | 15                      | 0.0                    | 116                     | 0.0                    | 1                       | 0.0                    | 4                       | 0.0                    | 6                       | 0.0                    |
| 5 消 費 税          |                       | 10,350,429              | 23.6                   | 10,829,301              | 23.1                   | 16,028,958              | 29.7                   | 17,426,292              | 31.0                   | 17,228,172              | 31.1                   |
| 6 酒 税            |                       | 1,349,638               | 3.1                    | 1,370,852               | 2.9                    | 1,327,564               | 2.5                    | 1,338,006               | 2.4                    | 1,319,504               | 2.4                    |
| 7 た ば こ 税        |                       | 1,017,942               | 2.3                    | 1,037,548               | 2.2                    | 918,706                 | 1.7                    | 953,553                 | 1.7                    | 914,171                 | 1.6                    |
| 8 揮 発 油 税        |                       | 2,621,915               | 6.0                    | 2,574,263               | 5.5                    | 2,486,350               | 4.6                    | 2,464,555               | 4.4                    | 2,434,237               | 4.4                    |
| 9 石 油 ガ ス 税      |                       | 10,713                  | 0.0                    | 10,265                  | 0.0                    | 9,677                   | 0.0                    | 9,201                   | 0.0                    | 8,690                   | 0.0                    |
| 10 航 空 機 燃 料 税   |                       | 49,360                  | 0.1                    | 52,188                  | 0.1                    | 52,090                  | 0.1                    | 51,312                  | 0.1                    | 51,362                  | 0.1                    |
| 11 石 油 石 炭 税     |                       | 566,946                 | 1.3                    | 599,473                 | 1.3                    | 630,715                 | 1.2                    | 630,446                 | 1.1                    | 701,966                 | 1.3                    |
| 12 電 源 開 発 促 進 税 |                       | 328,049                 | 0.7                    | 328,292                 | 0.7                    | 321,069                 | 0.6                    | 315,908                 | 0.6                    | 319,670                 | 0.6                    |
| 13 国 際 観 光 旅 客 税 |                       | -                       | -                      | -                       | -                      | -                       | -                      | -                       | -                      | -                       | -                      |
| 14 自 動 車 重 量 税   |                       | 396,894                 | 0.9                    | 381,356                 | 0.8                    | 372,773                 | 0.7                    | 384,930                 | 0.7                    | 391,506                 | 0.7                    |
| 15 関 税           |                       | 897,230                 | 2.0                    | 1,034,379               | 2.2                    | 1,073,104               | 2.0                    | 1,048,742               | 1.9                    | 939,010                 | 1.7                    |
| 16 と ん 税         |                       | 9,829                   | 0.0                    | 9,972                   | 0.0                    | 9,989                   | 0.0                    | 9,914                   | 0.0                    | 9,839                   | 0.0                    |
| 17 そ の 他         |                       | 27                      | 0.0                    | 6                       | 0.0                    | 18                      | 0.0                    | 13                      | 0.0                    | 2                       | 0.0                    |
| 18 印 紙 収 入       |                       | 1,077,676               | 2.5                    | 1,126,069               | 2.4                    | 1,034,992               | 1.9                    | 1,049,547               | 1.9                    | 1,079,147               | 1.9                    |
| 19 合 計           |                       | 43,931,407              | 100.0                  | 46,952,947              | 100.0                  | 53,970,700              | 100.0                  | 56,285,403              | 100.0                  | 55,468,640              | 100.0                  |

(注) この表は、「(1) 租税及び印紙収入決算額調べ」の「租税及び印紙収入決算額⑦」欄の一般会計分の累年比較を示したものである。

|                                                            |                                                 |                              |
|------------------------------------------------------------|-------------------------------------------------|------------------------------|
| 1 Income tax (withholding tax, self-assessment tax, Total) | 7 Tobacco tax                                   | 13 International Tourist Tax |
| 2 Corporation tax                                          | 8 Gasoline tax                                  | 14 Motor vehicle tonnage tax |
| 3 Inheritance tax                                          | 9 Liquefied petroleum gas tax                   | 15 Customs duty              |
| 4 Land value tax                                           | 10 Aviation fuel tax                            | 16 Tonnage tax               |
| 5 Consumption tax                                          | 11 Petroleum and coal tax                       | 17 Others                    |
| 6 Liquor tax                                               | 12 Promotion of power resources development tax | 18 Stamp revenue             |
|                                                            |                                                 | 19 Grand Total               |

(単位：百万円、%)

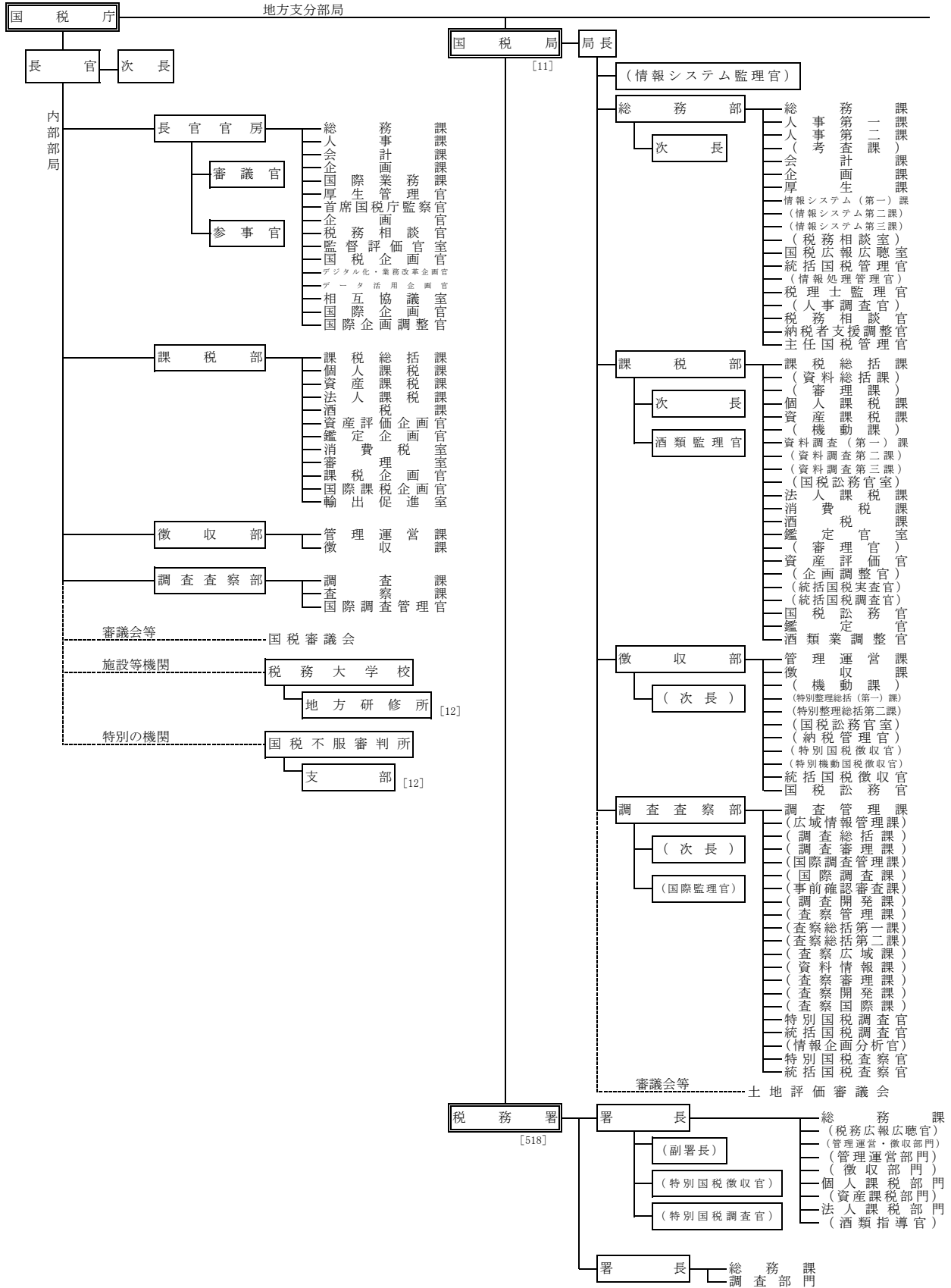
(In millions of yen, %)

| 29<br>FY2017            |                        | 30<br>FY2018            |                        | 令和元<br>FY2019           |                        | 2<br>FY2020             |                        | 3<br>FY2021             |                        | 4<br>FY2022             |                        | 税 目<br>Tax Items |
|-------------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|------------------|
| 決 算 額<br>Amount settled | 構成比<br>Component ratio | 決 算 額<br>Amount settled | 構成比<br>Component ratio | 決 算 額<br>Amount settled | 構成比<br>Component ratio | 決 算 額<br>Amount settled | 構成比<br>Component ratio | 決 算 額<br>Amount settled | 構成比<br>Component ratio | 決 算 額<br>Amount settled | 構成比<br>Component ratio |                  |
| 15,627,121              | 26.6                   | 16,564,998              | 27.4                   | 15,937,487              | 27.3                   | 15,997,575              | 26.3                   | 17,533,195              | 26.2                   | 18,736,485              | 26.3                   | 源泉所得税            |
| 3,254,444               | 5.5                    | 3,335,580               | 5.5                    | 3,233,201               | 5.5                    | 3,192,215               | 5.2                    | 3,849,004               | 5.7                    | 3,785,176               | 5.3                    | 申告所得税            |
| <b>18,881,565</b>       | <b>32.1</b>            | <b>19,900,578</b>       | <b>33.0</b>            | <b>19,170,688</b>       | <b>32.8</b>            | <b>19,189,790</b>       | <b>31.6</b>            | <b>21,382,199</b>       | <b>31.9</b>            | <b>22,521,661</b>       | <b>31.7</b>            | <b>所 得 税 計</b>   |
| 11,995,303              | 20.4                   | 12,318,027              | 20.4                   | 10,797,110              | 18.5                   | 11,234,626              | 18.5                   | 13,642,830              | 20.4                   | 14,939,797              | 21.0                   | 法 人 税            |
| 2,291,952               | 3.9                    | 2,333,324               | 3.9                    | 2,300,473               | 3.9                    | 2,314,539               | 3.8                    | 2,770,245               | 4.1                    | 2,969,397               | 4.2                    | 相 続 税            |
| 1                       | 0.0                    | 40                      | 0.0                    | 4                       | 0.0                    | 3                       | 0.0                    | 10                      | 0.0                    | 5                       | 0.0                    | 地 価 税            |
| 17,513,862              | 29.8                   | 17,680,881              | 29.3                   | 18,352,699              | 31.4                   | 20,971,366              | 34.5                   | 21,888,613              | 32.7                   | 23,079,294              | 32.4                   | 消 費 税            |
| 1,304,098               | 2.2                    | 1,275,127               | 2.1                    | 1,247,287               | 2.1                    | 1,133,617               | 1.9                    | 1,132,125               | 1.7                    | 1,187,565               | 1.7                    | 酒 税              |
| 864,245                 | 1.5                    | 861,294                 | 1.4                    | 873,699                 | 1.5                    | 839,819                 | 1.4                    | 905,666                 | 1.4                    | 956,708                 | 1.3                    | た ば こ 税          |
| 2,396,225               | 4.1                    | 2,347,842               | 3.9                    | 2,280,815               | 3.9                    | 2,058,244               | 3.4                    | 2,076,178               | 3.1                    | 2,065,276               | 2.9                    | 揮 発 油 税          |
| 8,228                   | 0.0                    | 7,595                   | 0.0                    | 6,764                   | 0.0                    | 4,625                   | 0.0                    | 4,817                   | 0.0                    | 4,711                   | 0.0                    | 石 油 ガ ス 税        |
| 52,217                  | 0.1                    | 52,661                  | 0.1                    | 50,802                  | 0.1                    | 8,522                   | 0.0                    | 30,348                  | 0.0                    | 31,491                  | 0.0                    | 航空機燃料税           |
| 690,790                 | 1.2                    | 701,350                 | 1.2                    | 638,327                 | 1.1                    | 607,754                 | 1.0                    | 635,549                 | 0.9                    | 663,030                 | 0.9                    | 石 油 石 炭 税        |
| 325,672                 | 0.6                    | 322,045                 | 0.5                    | 315,849                 | 0.5                    | 311,017                 | 0.5                    | 316,193                 | 0.5                    | 312,204                 | 0.4                    | 電源開発促進税          |
| -                       | -                      | 6,888                   | 0.0                    | 44,357                  | 0.1                    | 1,041                   | 0.0                    | 1,878                   | 0.0                    | 12,622                  | 0.0                    | 国際観光旅客税          |
| 377,834                 | 0.6                    | 394,444                 | 0.7                    | 388,058                 | 0.7                    | 398,517                 | 0.7                    | 387,600                 | 0.6                    | 393,499                 | 0.6                    | 自動車重量税           |
| 1,024,089               | 1.7                    | 1,071,123               | 1.8                    | 941,216                 | 1.6                    | 819,469                 | 1.3                    | 893,416                 | 1.3                    | 1,008,414               | 1.4                    | 関 税              |
| 9,875                   | 0.0                    | 10,255                  | 0.0                    | 10,170                  | 0.0                    | 9,190                   | 0.0                    | 9,368                   | 0.0                    | 9,590                   | 0.0                    | と ん 税            |
| 10                      | 0.0                    | 1                       | 0.0                    | 2                       | 0.0                    | 1                       | 0.0                    | 3                       | 0.0                    | 8                       | 0.0                    | そ の 他            |
| 1,051,520               | 1.8                    | 1,072,909               | 1.8                    | 1,023,211               | 1.8                    | 919,463                 | 1.5                    | 960,848                 | 1.4                    | 982,121                 | 1.4                    | 印 紙 収 入          |
| <b>58,787,489</b>       | <b>100.0</b>           | <b>60,356,385</b>       | <b>100.0</b>           | <b>58,441,533</b>       | <b>100.0</b>           | <b>60,821,604</b>       | <b>100.0</b>           | <b>67,037,885</b>       | <b>100.0</b>           | <b>71,137,395</b>       | <b>100.0</b>           | <b>合 計</b>       |

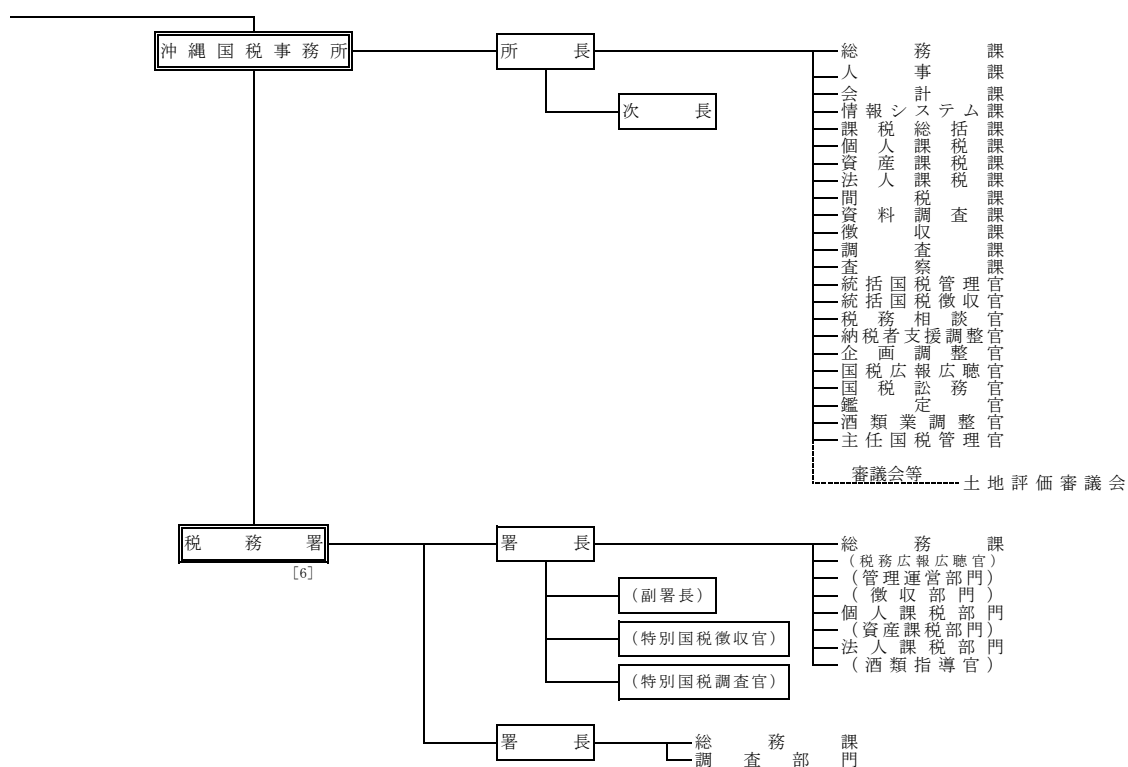
Note: This table shows yearly comparison of the part for general account revenues in the column of "Amount settled of Tax and Stamp revenues ㊦" of "Survey of the Amount settled of Tax and Stamp Revenues".

1-2 国税庁機構図

令和4年度 定員：55,969人



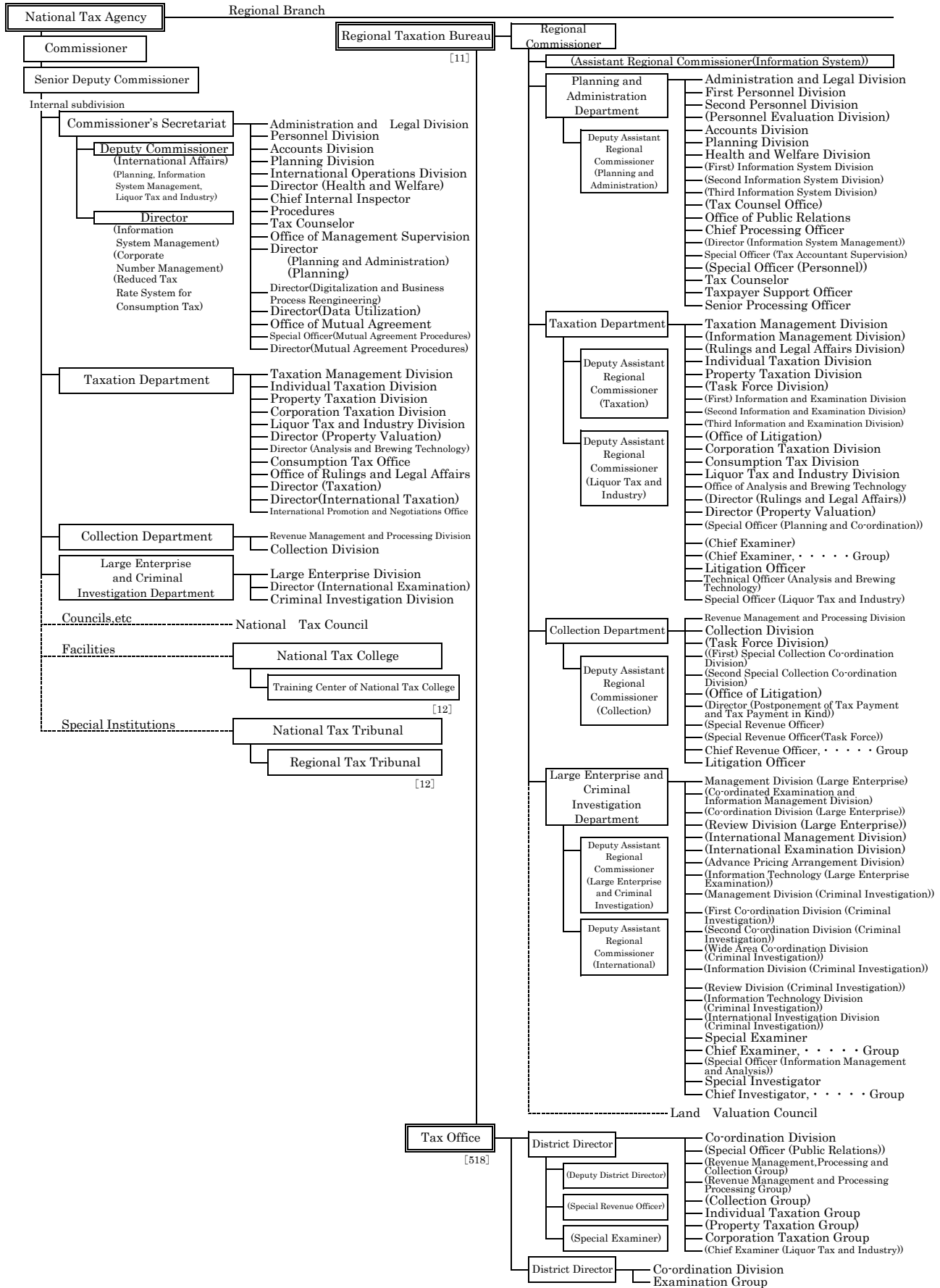


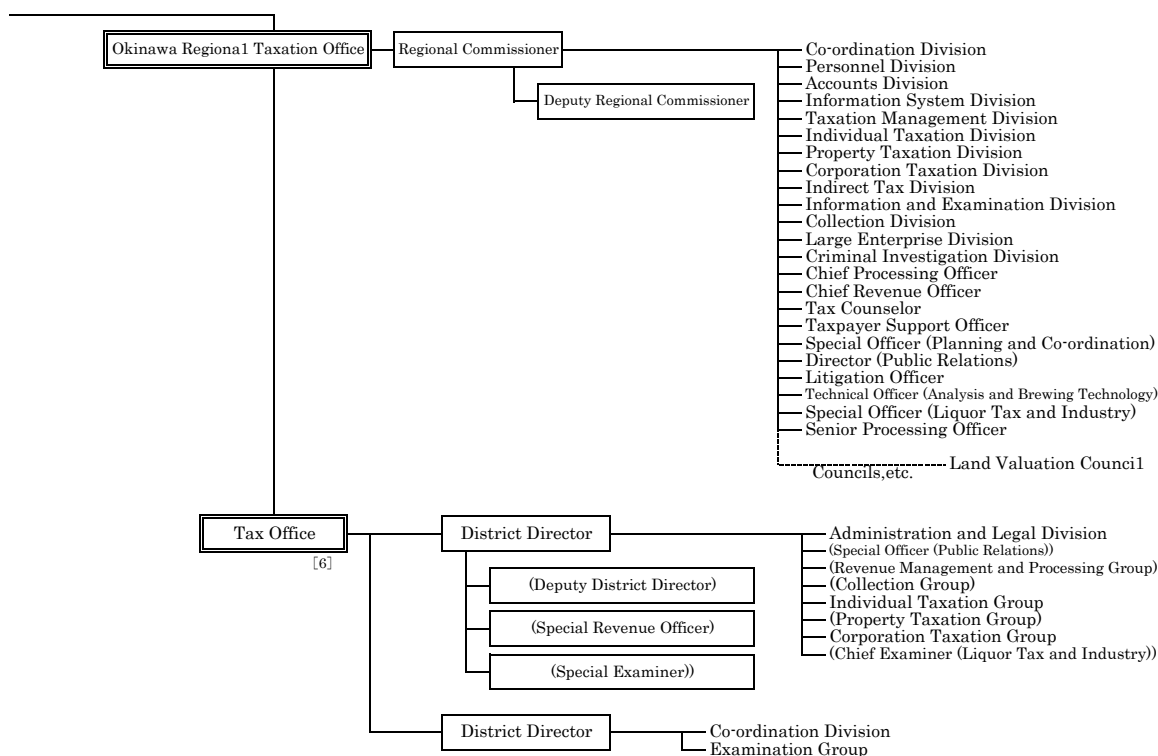


- (注) 1 札幌国税局、金沢国税局、高松国税局及び熊本国税局以外の国税局の課税部は、課税第一部、課税第二部に  
分かれている。
- 2 東京国税局、名古屋国税局及び大阪国税局の調査査察部は、次のとおり分かれている。
- 東京国税局 調査第一部、調査第二部、調査第三部、調査第四部、査察部  
名古屋国税局 調査部、査察部  
大阪国税局 調査第一部、調査第二部、査察部
- 3 ( ) 書きの機構は、一部の国税局、税務署に設置されているものを示す。
- 4 [ ] 内は組織数を示す。
- 5 —— で結ばれている機関は、内部部局又は地方支分部局であることを示す。
- 6 - - - - - で結ばれている機関は、審議会等、施設等機関又は特別の機関であることを示す。

## 1 - 2 Organization Chart of National Tax Agency

(FY2022) (Number of persons: 55,969)





Note:

- 1 The Taxation Departments of Regional Taxation Bureaus other than Sapporo, Kanazawa, Takamatsu, and Kumamoto are composed as follows:  
First Taxation Department, and Second Taxation Department
- 2 The Examination and Criminal Investigation Departments of Tokyo, Nagoya and Osaka Regional Taxation Bureaus are composed as follows:  
Tokyo: First Examination Department, Second Examination Department Third Examination Department, Fourth Examination Department, and Criminal Investigation Department  
Nagoya: Examination Department and Criminal Investigation Department  
Osaka: First Examination Department, Second Examination Department, and Criminal Investigation Department
- 3 Organization of Regional Taxation Bureau and Taxation Office written in brackets are those which are not located in every Bureau/Office.
- 4 Figures in [ ] are number of organizations.
- 5 Organizations connected by — are the internal department or local department.
- 6 Organizations connected by - - - - - are the council, institutional facility or special agency.

## 1－3 管 区 表

Table of District under Jurisdiction

## (1) 都道府県別面積、人口、税務署数等

Area, Population, and Number of Taxation offices by prefecture

| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                 |           | 面 積<br>Area     | 世 帯 数<br>Number of Households | 人 口<br>Population | 税務署数<br>Number of Taxation Offices | 市 数<br>Number of Cities | 町 数<br>Number of Towns | 村 数<br>Number of Villages |    |
|---------------------------------------------------|-----------------|-----------|-----------------|-------------------------------|-------------------|------------------------------------|-------------------------|------------------------|---------------------------|----|
|                                                   |                 |           | km <sup>2</sup> | 千世帯<br>Thousand               | 千人<br>Thousand    |                                    | Special ward            | Ward                   | (15)                      |    |
| 札 幌<br>Sapporo                                    | 北海道<br>Hokkaido |           | 83,424          | 2,804                         | 5,140             | 30                                 | 35                      | 区 10 129               | 15                        |    |
| 仙 台<br>Sendai                                     | 青 森             | Aomori    | 9,646           | 511                           | 1,201             | 7                                  | 10                      |                        | 22                        | 8  |
|                                                   | 岩 手             | Iwate     | 15,275          | 534                           | 1,176             | 9                                  | 14                      |                        | 15                        | 4  |
|                                                   | 宮 城             | Miyagi    | 7,282           | 1,036                         | 2,276             | 10                                 | 14                      | 区 5                    | 20                        | 1  |
|                                                   | 秋 田             | Akita     | 11,638          | 386                           | 926               | 8                                  | 13                      |                        | 9                         | 3  |
|                                                   | 山 形             | Yamagata  | 9,323           | 401                           | 1,038             | 8                                  | 13                      |                        | 19                        | 3  |
|                                                   | 福 島             | Fukushima | 13,784          | 748                           | 1,785             | 10                                 | 13                      |                        | 31                        | 15 |
|                                                   | 計               | Total     | 66,948          | 3,615                         | 8,401             | 52                                 | 77                      | 区 5 116                | 34                        |    |
| 関東信越<br>Kanto Shinetsu                            | 茨 城             | Ibaraki   | 6,098           | 1,213                         | 2,838             | 8                                  | 32                      |                        | 10                        | 2  |
|                                                   | 栃 木             | Tochigi   | 6,408           | 809                           | 1,905             | 8                                  | 14                      |                        | 11                        | 0  |
|                                                   | 群 馬             | Gunma     | 6,362           | 817                           | 1,910             | 9                                  | 12                      |                        | 15                        | 8  |
|                                                   | 埼 玉             | Saitama   | 3,798           | 3,241                         | 7,332             | 15                                 | 40                      | 区 10                   | 22                        | 1  |
|                                                   | 新潟              | Niigata   | 12,584          | 914                           | 2,147             | 13                                 | 20                      | 区 8                    | 6                         | 4  |
|                                                   | 長 野             | Nagano    | 13,562          | 844                           | 2,016             | 10                                 | 19                      |                        | 23                        | 35 |
|                                                   | 計               | Total     | 48,811          | 7,838                         | 18,148            | 63                                 | 137                     | 区 18 87                | 50                        |    |
| 東 京<br>Tokyo                                      | 千 葉             | Chiba     | 5,157           | 2,837                         | 6,272             | 14                                 | 37                      | 区 6                    | 16                        | 1  |
|                                                   | 京 都             | Tokyo     | 2,194           | 7,335                         | 14,035            | 48                                 | 26                      |                        | 5                         | 8  |
|                                                   | 神 奈 川           | Kanagawa  | 2,416           | 4,311                         | 9,228             | 18                                 | 19                      | 区 28                   | 13                        | 1  |
|                                                   | 山 梨             | Yamanashi | 4,465           | 346                           | 800               | 4                                  | 13                      |                        | 8                         | 6  |
|                                                   | 計               | Total     | 14,232          | 14,829                        | 30,335            | 84                                 | 95                      | 区 34 42                | 16                        |    |
| 金 沢<br>Kanazawa                                   | 富 山             | Toyama    | 4,248           | 431                           | 1,028             | 4                                  | 10                      |                        | 4                         | 1  |
|                                                   | 石 川             | Ishikawa  | 4,186           | 497                           | 1,116             | 5                                  | 11                      |                        | 8                         | 0  |
|                                                   | 福 井             | Fukui     | 4,191           | 294                           | 751               | 6                                  | 9                       |                        | 8                         | 0  |
|                                                   | 計               | Total     | 12,624          | 1,222                         | 2,895             | 15                                 | 30                      |                        | 20                        | 1  |
| 名 古 屋<br>Nagoya                                   | 岐 阜             | Gifu      | 10,621          | 788                           | 1,941             | 7                                  | 21                      |                        | 19                        | 2  |
|                                                   | 静 岡             | Shizuoka  | 7,777           | 1,505                         | 3,575             | 13                                 | 23                      | 区 10                   | 12                        | 0  |
|                                                   | 愛 知             | Aichi     | 5,173           | 3,294                         | 7,491             | 20                                 | 38                      | 区 16                   | 14                        | 2  |
|                                                   | 三 重             | Mie       | 5,774           | 749                           | 1,739             | 8                                  | 14                      |                        | 15                        | 0  |
|                                                   | 計               | Total     | 29,346          | 6,336                         | 14,747            | 48                                 | 96                      | 区 26 60                | 4                         |    |
| 大 阪<br>Osaka                                      | 滋 賀             | Shiga     | 4,017           | 600                           | 1,408             | 7                                  | 13                      |                        | 6                         | 0  |
|                                                   | 京 都             | Kyoto     | 4,612           | 1,206                         | 2,547             | 13                                 | 15                      | 区 11                   | 10                        | 1  |
|                                                   | 大 阪             | Osaka     | 1,905           | 4,212                         | 8,781             | 31                                 | 33                      | 区 31                   | 9                         | 1  |
|                                                   | 兵 庫             | Hyogo     | 8,401           | 2,431                         | 5,397             | 21                                 | 29                      | 区 9                    | 12                        | 0  |
|                                                   | 奈 良             | Nara      | 3,691           | 552                           | 1,304             | 4                                  | 12                      |                        | 15                        | 12 |
|                                                   | 和 歌 山           | Wakayama  | 4,725           | 396                           | 901               | 7                                  | 9                       |                        | 20                        | 1  |
|                                                   | 計               | Total     | 27,351          | 9,397                         | 20,338            | 83                                 | 111                     | 区 51 72                | 15                        |    |
| 広 島<br>Hiroshima                                  | 鳥 取             | Tottori   | 3,507           | 221                           | 542               | 3                                  | 4                       |                        | 14                        | 1  |
|                                                   | 島 根             | Shimane   | 6,708           | 294                           | 656               | 7                                  | 8                       |                        | 10                        | 1  |
|                                                   | 岡 山             | Okayama   | 7,115           | 866                           | 1,858             | 13                                 | 15                      | 区 4                    | 10                        | 2  |
|                                                   | 広 島             | Hiroshima | 8,479           | 1,249                         | 2,755             | 16                                 | 14                      | 区 8                    | 9                         | 0  |
|                                                   | 山 口             | Yamaguchi | 6,113           | 597                           | 1,310             | 11                                 | 13                      |                        | 6                         | 0  |
| 計                                                 | Total           | 31,921    | 3,228           | 7,121                         | 50                | 54                                 | 区 12 49                 | 4                      |                           |    |
| 高 松<br>Takamatsu                                  | 徳 島             | Tokushima | 4,147           | 309                           | 702               | 6                                  | 8                       |                        | 15                        | 1  |
|                                                   | 香 川             | Kagawa    | 1,877           | 409                           | 932               | 6                                  | 8                       |                        | 9                         | 0  |
|                                                   | 愛 媛             | Ehime     | 5,676           | 601                           | 1,303             | 8                                  | 11                      |                        | 9                         | 0  |
|                                                   | 高 知             | Kochi     | 7,103           | 314                           | 674               | 6                                  | 11                      |                        | 17                        | 6  |
|                                                   | 計               | Total     | 18,803          | 1,633                         | 3,611             | 26                                 | 38                      |                        | 50                        | 7  |
| 福 岡<br>Fukuoka                                    | 福 岡             | Fukuoka   | 4,988           | 2,372                         | 5,115             | 18                                 | 29                      | 区 14                   | 29                        | 2  |
|                                                   | 佐 賀             | Saga      | 2,441           | 317                           | 799               | 5                                  | 10                      |                        | 10                        | 0  |
|                                                   | 長 崎             | Nagasaki  | 4,131           | 558                           | 1,280             | 8                                  | 13                      |                        | 8                         | 0  |
|                                                   | 計               | Total     | 11,559          | 3,248                         | 7,194             | 31                                 | 52                      | 区 14 47                | 2                         |    |
| 熊 本<br>Kumamoto                                   | 熊 本             | Kumamoto  | 7,409           | 731                           | 1,709             | 10                                 | 14                      | 区 5                    | 23                        | 8  |
|                                                   | 大 分             | Oita      | 6,341           | 494                           | 1,098             | 9                                  | 14                      |                        | 3                         | 1  |
|                                                   | 宮 崎             | Miyazaki  | 7,734           | 471                           | 1,043             | 6                                  | 9                       |                        | 14                        | 3  |
|                                                   | 鹿 児 島           | Kagoshima | 9,186           | 728                           | 1,548             | 11                                 | 19                      |                        | 20                        | 4  |
|                                                   | 計               | Total     | 30,670          | 2,424                         | 5,398             | 36                                 | 56                      | 区 5 60                 | 16                        |    |
| 沖 縄<br>Okinawa                                    | 沖 縄<br>Okinawa  |           | 2,282           | 634                           | 1,469             | 6                                  | 11                      |                        | 11                        | 19 |
| 全 国 計 Grand Total                                 |                 |           | 377,973         | 57,208                        | 124,798           | 524                                | 792                     | 区 175 743              | (183)<br>183              |    |

- (注) 1 面積は、国土地理院調べによる（令和4年10月1日現在）。
- 2 世帯数、人口は総務省調べによる（令和5年1月1日現在）。
- 3 税務署数は、令和5年7月10日現在による。
- 4 市、町、村数は、総務省調べによる（令和5年4月1日現在）。
- 5 「市数」及び「町数」欄の「特区」及び「区」の計数は本書には含まれていない。
- 6 ( ) 内は、北方領土を含んだ計数である。

Note:1 Figures for area are based on the survey by the Geographical Survey Institute, Ministry of Land infrastructure and Transport (as of October 1, 2022).

2 The numbers of households and population are based on the survey by the Ministry of Internal Affairs and Communications (as of January 1, 2023).

3 The numbers of taxation offices as of July 10, 2023 are listed.

4 The numbers of cities, towns and villages are based on the survey by the Ministry of Internal Affairs and Communications (as of April 1, 2023).

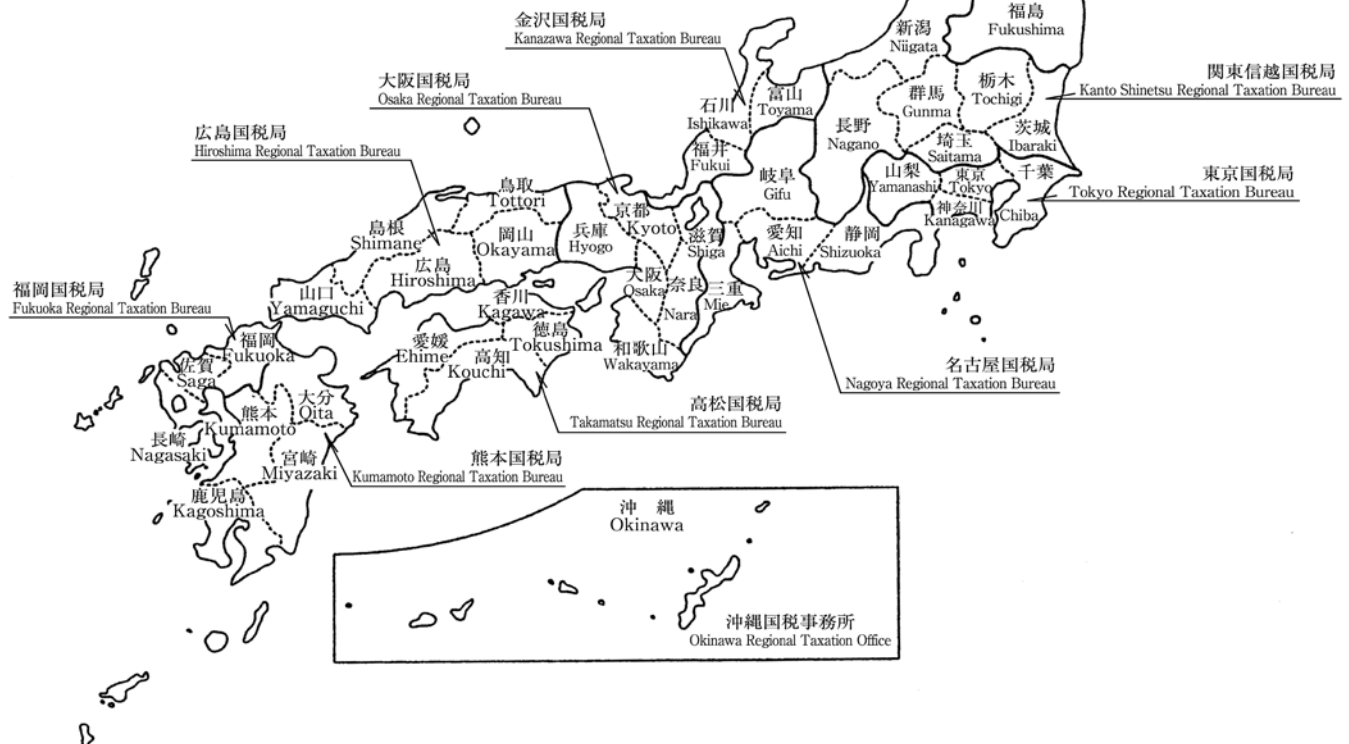
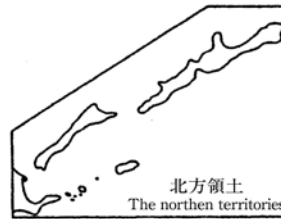
5 Figures for "Special ward" and "ward" in the columns of "Number of Cities" and "Number of Towns" are Extra in this book.

6 Figures in brackets include the six villages of the Northern Territories.

## (2) 国税局の管轄区域

District under Jurisdiction of Regional Taxation Bureau

| 名 称<br>Name                                        | 所 在 地<br>Location                                                       |
|----------------------------------------------------|-------------------------------------------------------------------------|
| 国 税 庁<br>National Tax Agency                       | 東京都千代田区霞が関3丁目1番1号<br>3-1-1 Kasumigaseki, Chiyoda Ku, Tokyo              |
| 札幌国税局<br>Sapporo Regional Taxation Bureau          | 札幌市中央区大通西10丁目<br>10 Odori-nishi, Chuo Ku, Sapporo City                  |
| 仙台国税局<br>Sendai Regional Taxation Bureau           | 仙台市青葉区本町3丁目3番1号<br>3-3-1 Honcho, Aoba Ku, Sendai City                   |
| 関東信越国税局<br>Kanto Shinetsu Regional Taxation Bureau | さいたま市中央区新都心1番地1<br>1-1 Shin-toshin, Chuo Ku, Saitama City               |
| 東京国税局<br>Tokyo Regional Taxation Bureau            | 東京都中央区築地5丁目3番1号<br>5-3-1 Tsukiji, Chuo Ku, Tokyo                        |
| 金沢国税局<br>Kanazawa Regional Taxation Bureau         | 金沢市広坂2丁目2番60号<br>2-2-60 Hirotsaka, Kanazawa City                        |
| 名古屋国税局<br>Nagoya Regional Taxation Bureau          | 名古屋市中区三の丸3丁目3番2号<br>3-3-2 Sannomaru, Naka Ku, Nagoya City               |
| 大阪国税局<br>Osaka Regional Taxation Bureau            | 大阪市中央区大手前1丁目5番63号<br>1-5-63 Otemae, Chuo Ku, Osaka City                 |
| 広島国税局<br>Hiroshima Regional Taxation Bureau        | 広島市中区上八丁堀6番30号<br>6-30 Kami-Hachobori, Naka Ku, Hiroshima City          |
| 高松国税局<br>Takamatsu Regional Taxation Bureau        | 高松市天神前2番10号<br>2-10 Tenjinmae, Takamatsu City                           |
| 福岡国税局<br>Fukuoka Regional Taxation Bureau          | 福岡市博多区博多駅東2丁目11番1号<br>2-11-1 Hakataeki-higashi, Hakata Ku, Fukuoka City |
| 熊本国税局<br>Kumamoto Regional Taxation Bureau         | 熊本市西区春日2丁目10番1号<br>2-10-1 Kasuga, Nishi Ku, Kumamoto City               |
| 沖縄国税事務所<br>Okinawa Regional Taxation Office        | 那覇市旭町9番地<br>9 Asahicho, Naha City                                       |





## 第Ⅱ編 直接国税編

### PARTⅡ Direct National Tax

|   |       |                            |
|---|-------|----------------------------|
| 2 | 申告所得税 | Self-assessment Income Tax |
| 3 | 源泉所得税 | Withholding Income Tax     |
| 4 | 法人税   | Corporation Tax            |
| 5 | 相続税   | Inheritance Tax            |
| 6 | 贈与税   | Gift Tax                   |

# 2 申告所得税

## Self-assessment Income Tax

統計表を見る方のために

For the people who use the statistical table

### 1 利用上の注意

Notes on use

この章は、令和4年1月1日から12月31日までの間の所得について、令和5年3月31日までに申告又は処理（更正、決定等）した者の令和5年6月30日現在の課税の事績を、全数調査の方法で調査・集計したものである。したがって、給与所得者等で源泉徴収による納税額があっても確定申告等を要しない者は、調査の対象から除かれている。

This section shows the statistics of taxation for the income earned between January 1 and December 31 in 2022 as of June 30, 2023, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31. Figures were surveyed and computed based on the method of complete survey.

Therefore, the people who do not need to file final returns after the payment through withholding system are not subject to the survey.

### 2 人員の集計方法について

Aggregation of number of taxpayers

#### (1) 「2-1 課税状況」及び「2-2 所得階級別人員」

"2-1 Statistics of Taxation" and "2-2 Number of Taxpayers by Income Range"

| 所得者区分<br>Type of income earners                          | 所得者の定義<br>Definition of income earners                                                                                                                                                                                                                                                                                    |
|----------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 事業所得者<br>Operating income earners                        | 各種所得の金額のうち事業所得の金額が他の各種所得の金額の合計額より大きい者を掲げた。<br>Income earners whose operating income is larger than the total of all other income.                                                                                                                                                                                         |
| その他所得者<br>Other income earners                           | 各種の所得を有する者で、事業所得者以外の者を掲げた。<br>Income earners not classified as operating income earners.                                                                                                                                                                                                                                  |
| 不動産所得者<br>Real estate income earners                     | その他所得者で、利子所得、配当所得、給与所得、退職所得、山林所得、譲渡所得、一時所得、雑所得の金額のいずれよりも不動産所得の金額の方が大きい者を掲げた。<br>Other income earners whose real estate income is larger than any one of the following: interest income, dividend income, employment income, retirement income, timber income, capital gains, occasional income, and miscellaneous income. |
| 給与所得者<br>Employment income earners                       | その他所得者で、利子所得、配当所得、不動産所得、退職所得、山林所得、譲渡所得、一時所得、雑所得の金額のいずれよりも給与所得の金額の方が大きい者を掲げた。<br>Other income earners whose employment income is larger than any one of the following: interest income, dividend income, real estate income, retirement income, timber income, capital gains, occasional income, and miscellaneous income. |
| 雑所得者<br>Miscellaneous income earners                     | その他所得者で、利子所得、配当所得、不動産所得、給与所得、退職所得、山林所得、譲渡所得、一時所得の金額のいずれよりも雑所得の金額の方が大きい者を掲げた。<br>Other income earners whose miscellaneous income is larger than any one of the following: interest income, dividend income, real estate income, employment income, retirement income, timber income, capital gains, and occasional income. |
| 他の区分に該当しない所得者<br>Income earners not otherwise classified | その他所得者のうち、不動産所得者、給与所得者、雑所得者以外の者を掲げた。<br>Other income earners not classified as real estate earners, employment income earners or miscellaneous income earners.                                                                                                                                                            |

(注) 上記の判定を行う場合の各種所得の金額について

- 各種所得の金額の計算上生じた損失額がある場合には、その損失額はないものとした。
- 総合課税の長期譲渡所得の金額又は一時所得の金額がある場合には、それぞれその金額の2分の1に相当する金額とした。
- 分離課税の譲渡所得の金額がある場合には、その金額から譲渡所得の特別控除額を控除した後の金額とした。

Note: Computation of income for the purpose of the above classifications

1 No amount of loss has been considered for the purpose of computing each income.

2 Only 50% of long-term capital gains subject to comprehensive taxation or occasional income have been considered for the purpose of computing such gains or income.

3 Capital gains subject to separate taxation are considered after subtracting the special deduction applicable to such capital gains.



## (2) 「2-3 所得種類別人員、所得金額」

"2-3 Number of income earners by Income Type, and Amount of Income"

| 所得区分<br>Type of income                        | 主たるもの<br>Main                                                                                                                                                                                                                                                                                                                                 | 従たるもの<br>Secondary                                                                                                |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| 事業所得<br>Operating income                      | 営業等所得及び農業所得の人員の合計を掲げた。<br>Total number of business income earners and farm earner.                                                                                                                                                                                                                                                            | 各種所得金額を有する者を掲げた（主たるものに計上される場合を除く。）。<br>Number of each type of income earner (except for those counted as "Main"). |
| 営業等所得<br>Business income                      | 各種所得の金額のうち営業等所得の金額が他の各種所得の金額のいずれよりも大きい者を掲げた。<br>Number of income earners whose business income is the largest of all types of income.                                                                                                                                                                                                         |                                                                                                                   |
| 農業所得<br>Farm income                           | 各種所得の金額のうち農業所得の金額が他の各種所得の金額のいずれよりも大きい者を掲げた。<br>Number of income earners whose farm income is the largest of all types of income.                                                                                                                                                                                                              |                                                                                                                   |
| 利子所得<br>Interest income                       | 各種所得の金額のうち利子所得の金額が他の各種所得の金額のいずれよりも大きい者を掲げた。<br>Number of income earners whose interest income is the largest of all types of income.                                                                                                                                                                                                          |                                                                                                                   |
| 配当所得等<br>Dividend income, etc.                | 各種所得の金額のうち配当所得等の金額（申告分離課税を選択した上場株式等に係る配当所得及び特定公社債等の利子所得を含む。）が他の各種所得の金額のいずれよりも大きい者を掲げた。<br>Number of income earners whose dividend income, etc. (including those arising from listed shares for which separate self-assessment taxation is elected and interest income from public and corporate bonds) is the largest of all types of income. |                                                                                                                   |
| 不動産所得<br>Real estate income                   | 各種所得の金額のうち不動産所得の金額が他の各種所得の金額のいずれよりも大きい者を掲げた。<br>Number of income earners whose real estate income is the largest of all types of income.                                                                                                                                                                                                      |                                                                                                                   |
| 給与所得<br>Employment income                     | 各種所得の金額のうち給与所得の金額が他の各種所得の金額のいずれよりも大きい者を掲げた。<br>Number of income earners whose employment income is the largest of all types of income.                                                                                                                                                                                                        |                                                                                                                   |
| 総合譲渡所得<br>Comprehensive capital gains         | 各種所得の金額のうち総合譲渡所得の金額が他の各種所得の金額のいずれよりも大きい者を掲げた。<br>Number of income earners whose comprehensive capital gains is the largest of all types of income.                                                                                                                                                                                            |                                                                                                                   |
| 一時所得<br>Occasional income                     | 各種所得の金額のうち一時所得の金額が他の各種所得の金額のいずれよりも大きい者を掲げた。<br>Number of income earners whose occasional income is the largest of all types of income.                                                                                                                                                                                                        |                                                                                                                   |
| 雑所得<br>Miscellaneous income                   | 各種所得の金額のうち雑所得の金額が他の各種所得の金額のいずれよりも大きい者、又はいずれにも該当しない者を掲げた。<br>Number of income earners whose miscellaneous income is the largest of all types of income, or those not classified as any other type of income earner.                                                                                                                            |                                                                                                                   |
| 分離短期譲渡所得<br>Short-term separate capital gains | 各種所得の金額のうち分離短期譲渡所得の金額が他の各種所得の金額のいずれよりも大きい者を掲げた。<br>Number of income earners whose short-term separate capital gains is the largest of all types of income.                                                                                                                                                                                    |                                                                                                                   |
| 分離長期譲渡所得<br>Long-term separate capital gains  | 各種所得の金額のうち分離長期譲渡所得の金額が他の各種所得の金額のいずれよりも大きい者を掲げた。<br>Number of income earners whose long-term separate capital gains is the largest of all types of income.                                                                                                                                                                                     |                                                                                                                   |
| 株式等の譲渡所得等<br>Capital gains of stocks, etc.    | 各種所得の金額のうち株式等の譲渡所得等の金額が他の各種所得の金額のいずれよりも大きい者を掲げた。<br>Number of income earners whose capital gains of stocks, etc. is the largest of all types of income.                                                                                                                                                                                       |                                                                                                                   |
| 山林所得<br>Timber income                         | 各種所得の金額のうち山林所得の金額が他の各種所得の金額のいずれよりも大きい者を掲げた。<br>Number of income earners whose timber income is the largest of all types of income.                                                                                                                                                                                                            |                                                                                                                   |
| 退職所得<br>Retirement income                     | 各種所得の金額のうち退職所得の金額が他の各種所得の金額のいずれよりも大きい者を掲げた。<br>Number of income earners whose retirement income is the largest of all types of income.                                                                                                                                                                                                        |                                                                                                                   |

## (3) 「具体例」

"Example"

本年分の各種所得の金額が、農業所得 100 万円、不動産所得 80 万円、給与所得 50 万円の場合

- ・2-1、2-2 では、農業所得＜不動産所得＋給与所得が成立し、不動産所得者として計上される。
- ・2-3 では、一番大きい所得が農業所得なので、農業所得は主たるものに計上され、不動産所得と給与所得はそれぞれ従たるものに計上される。
- ・そのため、2-1、2-2 と 2-3 では、人員の合計が異なる。

If a breakdown of a taxpayer's income is as follow: farm income 1,000,000 yen, real estate income 800,000 yen, salary income 500,000 yen.

•In table 2-1 and 2-2, as farm income < real estate income + salary income, a taxpayer's overall income is classified as real estate income.

•In table 2-3, as farm income is highest, farm income is classified as "Main", and real estate income and salary income are classified as "Secondary" respectively.

•Therefore, in 2-1, 2-2 and 2-3, the total number of taxpayers dose not accord.

2 申告所得税

3 申告所得税の税率等（課税所得金額又は課税退職所得金額に対して）（令和4年分）

Rate of self-assessed income tax to taxable income or taxable retirement income (for 2022)

| 課税所得金額<br>Amount of taxable income           | 税 率<br>Tax rate (%) | 控除額<br>Amount of deduction (yen) |
|----------------------------------------------|---------------------|----------------------------------|
| 195 万円未満の場合<br>Under 1.95 million yen        | 5 %                 | 0 円                              |
| 330 〃<br>Under 3.3 million yen               | 10                  | 97,500                           |
| 695 〃<br>Under 6.95 million yen              | 20                  | 427,500                          |
| 900 〃<br>Under 9 million yen                 | 23                  | 636,000                          |
| 1,800 〃<br>Under 18 million yen              | 33                  | 1,536,000                        |
| 4,000 〃<br>Under 40 million yen              | 40                  | 2,796,000                        |
| 4,000 万円以上の場合<br>40 million yen or more than | 45                  | 4,796,000                        |

4 申告所得税の主な諸控除等（令和4年分）

(1) 所得控除

イ 基礎控除

|                      | 控除額   |
|----------------------|-------|
| 合計所得金額               |       |
| 2,400 万円以下           | 48 万円 |
| 2,400 万円超 2,450 万円以下 | 32 万円 |
| 2,450 万円超 2,500 万円以下 | 16 万円 |
| 2,500 万円超            | 0 円   |

ロ 配偶者控除

|            | 控除額                |           |
|------------|--------------------|-----------|
|            | 控除対象配偶者            | 老人控除対象配偶者 |
| 居住者の合計所得金額 | 900 万円以下           | 38 万円     |
|            | 900 万円超 950 万円以下   | 26 万円     |
|            | 950 万円超 1,000 万円以下 | 13 万円     |

ハ 配偶者特別控除

|            |                  | 居住者の合計所得金額 |                     |                       |
|------------|------------------|------------|---------------------|-----------------------|
|            |                  | 900 万円以下   | 900 万円超<br>950 万円以下 | 950 万円超<br>1,000 万円以下 |
| 配偶者の合計所得金額 | 48 万円超 95 万円以下   | 38 万円      | 26 万円               | 13 万円                 |
|            | 95 万円超 100 万円以下  | 36 万円      | 24 万円               | 12 万円                 |
|            | 100 万円超 105 万円以下 | 31 万円      | 21 万円               | 11 万円                 |
|            | 105 万円超 110 万円以下 | 26 万円      | 18 万円               | 9 万円                  |
|            | 110 万円超 115 万円以下 | 21 万円      | 14 万円               | 7 万円                  |
|            | 115 万円超 120 万円以下 | 16 万円      | 11 万円               | 6 万円                  |
|            | 120 万円超 125 万円以下 | 11 万円      | 8 万円                | 4 万円                  |
|            | 125 万円超 130 万円以下 | 6 万円       | 4 万円                | 2 万円                  |
|            | 130 万円超 133 万円以下 | 3 万円       | 2 万円                | 1 万円                  |
|            | 133 万円超          | 0 円        | 0 円                 | 0 円                   |

二 扶養控除 ..... 380,000 円  
ただし、  
特定扶養親族 ..... 630,000 円  
老人扶養親族のうち同居老親等 ..... 580,000 円  
老人扶養親族のうち同居老親等以外 ..... 480,000 円

ホ 雑損控除 ..... 次の(イ)又は(ロ)のいずれか多い方の金額  
(イ) 災害等の損失額で総所得金額等の10%を超える金額  
(ロ) 災害関連支出の金額で50,000円を超える金額

4 Principal deductions under self-assessed income tax (for 2022)

(1) Deduction and deductions from income

A. Standard deduction

|              | Amount of deduction                                   |
|--------------|-------------------------------------------------------|
| Total income | 24 million yen or under                               |
|              | More than 24 million yen to 24.5 million yen or under |
|              | More than 24.5 million yen to 25 million yen or under |
|              | More than 25 million yen                              |

B. Standard spousal deduction

|                           |                                                      | Amount of deduction               |                          |
|---------------------------|------------------------------------------------------|-----------------------------------|--------------------------|
|                           |                                                      | A spouse covered by the deduction | Elderly spouse deduction |
| Total income of residents | 9 million yen or under                               | 380,000 yen                       | 480,000 yen              |
|                           | More than 9 million yen to 9.5 million yen or under  | 260,000 yen                       | 320,000 yen              |
|                           | More than 9.5 million yen to 10 million yen or under | 130,000 yen                       | 160,000 yen              |

C. Special spousal deduction

|                                      |                                                   | Your total amount of income |                                                     |                                                      |
|--------------------------------------|---------------------------------------------------|-----------------------------|-----------------------------------------------------|------------------------------------------------------|
|                                      |                                                   | 9 million yen or under      | More than 9 million yen to 9.5 million yen or under | More than 9.5 million yen to 10 million yen or under |
| Your spouse's total amount of income | More than 480,000 yen to 950,000 yen or under     | 380,000 yen                 | 260,000 yen                                         | 130,000 yen                                          |
|                                      | More than 950,000 yen to 1,000,000 yen or under   | 360,000 yen                 | 240,000 yen                                         | 120,000 yen                                          |
|                                      | More than 1,000,000 yen to 1,050,000 yen or under | 310,000 yen                 | 210,000 yen                                         | 110,000 yen                                          |
|                                      | More than 1,050,000 yen to 1,100,000 yen or under | 260,000 yen                 | 180,000 yen                                         | 90,000 yen                                           |
|                                      | More than 1,100,000 yen to 1,150,000 yen or under | 210,000 yen                 | 140,000 yen                                         | 70,000 yen                                           |
|                                      | More than 1,150,000 yen to 1,200,000 yen or under | 160,000 yen                 | 110,000 yen                                         | 60,000 yen                                           |
|                                      | More than 1,200,000 yen to 1,250,000 yen or under | 110,000 yen                 | 80,000 yen                                          | 40,000 yen                                           |
|                                      | More than 1,250,000 yen to 1,300,000 yen or under | 60,000 yen                  | 40,000 yen                                          | 20,000 yen                                           |
|                                      | More than 1,300,000 yen to 1,330,000 yen or under | 30,000 yen                  | 20,000 yen                                          | 10,000 yen                                           |
|                                      | More than 1,330,000 yen                           | 0 yen                       | 0 yen                                               | 0 yen                                                |

D. Standard dependency deduction ..... 380,000 yen  
Deduction for a designated dependent ..... 630,000 yen  
Deduction for a cohabitating, elderly dependent parent ..... 580,000 yen  
Deduction for elderly dependent other than a cohabitating parent ..... 480,000 yen

E. Casualty loss deduction

The larger of either of the following amounts:  
(a) The portion of casualty loss that exceeds 10% of total net income  
(b) The portion of expenses related to casualty loss, etc. that exceeds 50,000 yen

ヘ 医療費控除 …… 支払った医療費 - 保険金などで補填される金額 - (100,000 円と総所得金額等の 5 % のいずれか少ない方の金額) (最高 200 万円)

ト セルフメディケーション税制による医療費控除  
 …… 支払った特定一般用医薬品等購入費 - 保険金などで補填される金額 - 12,000 円 (最高 8 万 8 千円)  
 (注) 通常の医療費控除との選択適用

チ 生命保険料控除 …… 次の (イ) から (ハ) までによる各保険料控除の合計 (適用限度額 12 万円)

(イ) 平成 24 年 1 月 1 日以後に締結した保険契約等に係る控除

- A 生命保険料  
 支払保険料等の金額に応じて次の区分の金額
- a 20,000 円以下の場合  
 全額
  - b 20,000 円を超え 40,000 円以下の場合  
 支払保険料等  $\times 1/2 + 10,000$  円
  - c 40,000 円を超える場合  
 支払保険料等  $\times 1/4 + 20,000$  円 (最高 4 万円)

B 個人年金保険料  
 A の計算に同じ

C 介護医療保険料  
 A の計算に同じ

(ロ) 平成 23 年 12 月 31 日以前に締結した保険契約等に係る控除

- A 生命保険料  
 支払保険料等の金額に応じて次の区分の金額
- a 25,000 円以下の場合  
 全額
  - b 25,000 円を超え 50,000 円以下の場合  
 支払保険料等  $\times 1/2 + 12,500$  円
  - c 50,000 円を超える場合  
 支払保険料等  $\times 1/4 + 25,000$  円 (最高 5 万円)

B 個人年金保険料  
 A の計算に同じ

(ハ) (イ) と (ロ) の双方について保険料控除の適用を受ける場合の控除額の計算

- A 生命保険料  
 (イ) A と (ロ) A の合計 (最高 4 万円)
- B 個人年金保険料  
 (イ) B と (ロ) B の合計 (最高 4 万円)

リ 社会保険料控除 …… 支払った社会保険料の全額

ヌ 地震保険料控除

(イ) 地震保険料  
 支払保険料の金額に応じて次の区分の金額

- A 50,000 円以下の場合  
 全額
- B 50,000 円を超える場合  
 50,000 円

(ロ) 旧長期損害保険料  
 支払保険料の金額に応じて次の区分の金額

- A 10,000 円以下の場合  
 全額
- B 10,000 円を超え 20,000 円以下の場合  
 支払保険料  $\times 1/2 + 5,000$  円
- C 20,000 円を超える場合  
 15,000 円

(ハ) (イ) と (ロ) がある場合  
 (イ) と (ロ) の合計 (最高 5 万円)

## F. Deduction for medical expenses

Amount of medical expenses paid - Amount reimbursed by insurance - (100,000 yen or 5% of total net income, whichever is smaller)(maximum deduction of : 2,000,000 yen)

## G. Deduction for medical expenses by the self-medication system

Amount of medical expenses paid - Amount reimbursed by insurance - 12,000 yen. (maximum deduction of : 88,000 yen)

Note: "F. Deduction for medical expenses". or "G. Deduction for medical expenses by the self-medication system" is available at the choice of the taxpayer.

## H. Deduction for life insurance premiums

Total calculated deductions for each type of premiums from (a) to (c) (maximum 120,000 yen)

(a) Deduction for contracts, etc. concluded on and after January 1, 2012

(i) Life insurance premium

① Premiums paid up to 20,000 yen:  
 the full amount

② Premiums paid between 20,000 and 40,000 yen (inclusive 40,000 yen):  
 premiums paid  $\times 1/2 + 10,000$  yen

③ Premiums paid over 40,000 yen:  
 premiums paid  $\times 1/4 + 20,000$  yen (maximum 40,000 yen)

(ii) Personal pension insurance premium

The same calculation method as (i)

(iii) Medical care insurance premiums

The same calculation method as (i)

(b) Deduction for contracts, etc. concluded on and before December 31, 2011

(i) Life insurance premium

① Premiums paid up to 25,000 yen:  
 the full amount

② Premiums paid between 25,000 and 50,000 yen (inclusive 50,000 yen):  
 premiums paid  $\times 1/2 + 12,500$  yen

③ Premiums paid over 50,000 yen:  
 premiums paid  $\times 1/4 + 25,000$  yen (maximum 50,000 yen)

(ii) Personal pension insurance premium

The same calculation method as (i)

(c) Calculation for deduction in the case that the taxpayer want to take deduction for both (a) and (b)

(i) Life insurance premium

Total calculated deductions from (i)① and (ii)①  
 (maximum 40,000 yen)

(ii) Personal pension insurance premium

Total calculated deductions from (i)② and (ii)②  
 (maximum 40,000 yen)

## I. Deduction for social insurance premiums

The full amount of social insurance premiums paid

## J. Deduction for earthquake insurance premiums

(a) Standard earthquake insurance premiums

(i) Premiums paid up to 50,000 yen:  
 the full amount

(ii) Premiums paid over 50,000 yen:  
 50,000 yen

(b) Previous long-term casualty insurance premiums

(i) Premiums paid up to 10,000 yen:  
 the full amount

(ii) Premiums paid between 10,000 and 20,000 yen (inclusive 20,000 yen):  
 premiums paid  $\times 1/2 + 5,000$  yen

(iii) Premiums paid over 20,000 yen:  
 15,000 yen

(c) In the case where both (a) and (b) have been paid

Total calculated deductions from (a) and (b)  
 (maximum: 50,000 yen)

## 2 申告所得税

ル 小規模企業共済等掛金控除 …… 支払った小規模企業共済掛金（旧第二種共済掛金を除く。）、確定拠出年金法の企業型年金加入者掛金及び個人型年金加入者掛金、並びに心身障害者扶養共済掛金の合計額

ヲ 障害者、寡婦、勤労学生控除 …………… 270,000 円  
ひとり親控除 …………… 350,000 円  
ただし、  
特別障害者 …………… 400,000 円  
同居特別障害者 …………… 750,000 円

ワ 寄附金控除 …… 特定寄附金の額と総所得金額等の 40% のいずれか少ない金額のうち、2,000 円を超える部分の金額

### (2) 税額控除

イ 配当控除 …… 原則として、①剰余金の配当等に係る配当所得の金額の 10%と、②特定証券投資信託の収益の分配に係る配当所得の金額の 5%との合計額（課税総所得金額が 1,000 万円を超える場合、その超える金額に対応する配当については、①は 5%、②は 2.5%）。ただし、基金利息、特定外貨建等証券投資信託の収益の分配金、投資法人の投資口の配当等、外国法人からの配当金や確定申告しないこと又は申告分離課税を選択した配当所得等は配当控除の対象とならない。

ロ 外国税額控除 …… 外国所得税のうち、次の算式により計算した控除限度額までの金額

$$\text{控除限度額} = \frac{\text{その年分の所得税額}}{\text{その年分の所得総額}} \times \text{その年分の調整国外所得金額}$$

### ハ 住宅借入金等特別控除

家屋の新築・購入・増改築をした場合に次のとおり適用される。

(イ) 平成 20 年中に居住の用に供し、控除額の特例を選択する場合

$$\left[ \begin{array}{l} \text{住宅の取得等に係る借入金又は債務の年末残高 2,000 万円以下の部分の金額} \end{array} \right] \times 0.4\% \cdots \rightarrow \left[ \begin{array}{l} \text{100 円未満の端数切捨て} \end{array} \right] \quad (\text{最高 8 万円})$$

(ロ) 平成 25 年中に居住の用に供した場合

$$\left[ \begin{array}{l} \text{住宅の取得等に係る借入金又は債務の年末残高 2,000 万円以下の部分の金額} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{100 円未満の端数切捨て} \end{array} \right] \quad (\text{最高 20 万円})$$

(ハ) 平成 26 年 1 月 1 日から令和 3 年 12 月 31 日までの間に居住の用に供した場合

$$\left[ \begin{array}{l} \text{住宅の取得等に係る借入金又は債務の年末残高 4,000 万円以下の部分の金額} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{100 円未満の端数切捨て} \end{array} \right] \quad (\text{最高 40 万円})$$

(注) 1 住宅の取得等が特定取得に該当しない場合は、2,000 万円以下の部分の金額

2 住宅の取得等が特定取得に該当しない場合は、最高 20 万円

K. Deduction for premiums paid into mutual aid societies for small businesses, etc.

The total amount of premiums paid into mutual aid societies for small businesses (contracts with the previous Type 2 Aid Corporation are not included), or with corporate pension premiums, and personal pension premiums based on the Defined Contribution Pension Act, premiums paid into mutual aid societies for people with disabilities

L. Deduction for persons with disabilities,

Widows and working students …………… 270,000 yen  
Deduction for single parents …………… 350,000 yen  
Deduction for persons with severe disabilities …… 400,000 yen  
Deduction for cohabitating dependents with severe disabilities …………… 750,000 yen

M. Deductions for donations

The portion of donations (up to 40% of total net income) that exceeds 2,000 yen

### (2) Tax credits

A. Tax credit for dividends

In principle, the tax credit for dividends is the total of (1) 10% of dividend income from profits and (2) 5% of dividend income from revenue on specific securities investment funds. (If total taxable income exceeds 10 million yen, the tax credit for dividends on the portion of income over 10 million yen is 5% for (1) and 2.5% for (2).)

However, interest on endowment, dividends of profits from specified securities in foreign currency investment funds, dividends of profits from securities investment trusts (except for specified securities investment trusts), dividends of profits from investments by investment firms, dividends from foreign corporations, and dividend income not reported in a final return cannot be used to calculate the tax credit for dividends.

B. Foreign tax credit

The portion of foreign income tax up to the deduction limit computed according to the following formula:

$$\text{Credit limit for income tax} = \frac{\text{Amount of income tax for the year}}{\text{Total amount of income for the year}} \times \text{Adjusted amount of foreign income for the year}$$

C. Special credit for loans relating to a dwelling

This credit is for housing loans toward the construction of, purchase of, or additions and improvements to a dwelling (referred to in the calculations as “acquisition, etc.”), and applies as follows.

(a) For housing loans acquired in 2008 in specific cases where the taxpayer chooses to take a credit in lieu of (b), above:

$$\left[ \begin{array}{l} \text{The year-end balance up to 20 million yen of borrowings or debt incurred toward acquisition, etc. of a residence} \end{array} \right] \times 0.4\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to the nearest 100 yen} \end{array} \right] \quad (80,000 \text{ yen maximum})$$

(b) For housing loans acquired in 2013:

$$\left[ \begin{array}{l} \text{The year-end balance up to 20 million yen of borrowings or debt incurred toward acquisition, etc. of a residence} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to the nearest 100 yen} \end{array} \right] \quad (200,000 \text{ yen maximum})$$

(c) For housing loans acquired between January 1, 2014, and December 31, 2021:

$$\left[ \begin{array}{l} \text{The year-end balance up to 40 million yen of borrowings or debt incurred toward acquisition, etc. of a residence} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to the nearest 100 yen} \end{array} \right] \quad (400,000 \text{ yen maximum})$$

Note: 1 When acquisition of a residence, etc. does not fall under the specified acquisition, the amount up to 20 million yen

2 When acquisition of a residence, etc. does not fall under the specified acquisition, 200,000 yen maximum

(二) 令和4年中に居住の用に供した場合

A 住宅の取得等が(特例)特別特例取得に該当するとき

$$\left[ \begin{array}{l} \text{住宅の取得等に係る借入金又は債務の年末残高 4,000 万円以下の部分の金額} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{100 円未満の端数切捨て} \end{array} \right]$$

(最高 40 万円)

B 新築住宅又は買取再販住宅に該当するとき

$$\left[ \begin{array}{l} \text{住宅の取得等に係る借入金又は債務の年末残高 3,000 万円以下の部分の金額} \end{array} \right] \times 0.7\% \cdots \rightarrow \left[ \begin{array}{l} \text{100 円未満の端数切捨て} \end{array} \right]$$

(最高 21 万円)

C 中古住宅又は増改築に該当するとき

$$\left[ \begin{array}{l} \text{住宅の取得等に係る借入金又は債務の年末残高 2,000 万円以下の部分の金額} \end{array} \right] \times 0.7\% \cdots \rightarrow \left[ \begin{array}{l} \text{100 円未満の端数切捨て} \end{array} \right]$$

(最高 14 万円)

ニ 特定増改築等住宅借入金等特別控除

(イ) 家屋の高齢者等居住改修工事等をして、平成 30 年 1 月 1 日から令和 3 年 12 月 31 日までの間にその増改築等をした部分を居住の用に供し、ハの(ハ)に代えて選択する場合に適用される。

$$\left[ \begin{array}{l} \text{特定増改築等住宅借入金等の年末残高 250 万円以下の部分の金額} \\ \text{(A)} \end{array} \right] \times 2\% + \left[ \begin{array}{l} \text{増改築等住宅借入金等の年末残高 1,000 万円以下の部分の金額} \\ \text{-(A)} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{100 円未満の端数切捨て} \end{array} \right]$$

(最高 12.5 万円)

(注) 1 住宅の増改築等が特定取得に該当しない場合は、200 万円以下の部分の金額  
 2 住宅の増改築等が特定取得に該当しない場合は、最高 12 万円

(ロ) 家屋の断熱改修工事等をして、平成 30 年 1 月 1 日から令和 3 年 12 月 31 日までの間にその増改築等をした部分を居住の用に供し、ハの(ハ)に代えて選択する場合に適用される。

$$\left[ \begin{array}{l} \text{特定断熱改修住宅借入金等の年末残高 250 万円以下の部分の金額} \\ \text{(A)} \end{array} \right] \times 2\% + \left[ \begin{array}{l} \text{断熱改修住宅借入金等の年末残高 1,000 万円以下の部分の金額} \\ \text{-(A)} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{100 円未満の端数切捨て} \end{array} \right]$$

(最高 12.5 万円)

(注) 1 住宅の増改築等が特定取得に該当しない場合は、200 万円以下の部分の金額  
 2 住宅の増改築等が特定取得に該当しない場合は、最高 12 万円

(ハ) 家屋の多世帯同居改修工事等をして、平成 30 年 1 月 1 日から令和 3 年 12 月 31 日までの間にその増改築等をした部分を居住の用に供し、ハの(ハ)に代えて選択する場合に適用される。

$$\left[ \begin{array}{l} \text{特定多世帯同居改修住宅借入金等の年末残高 250 万円以下の部分の金額} \\ \text{(A)} \end{array} \right] \times 2\% + \left[ \begin{array}{l} \text{多世帯同居改修住宅借入金等の年末残高 1,000 万円以下の部分の金額} \\ \text{-(A)} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{100 円未満の端数切捨て} \end{array} \right]$$

(最高 12.5 万円)

(d) For housing loans acquired in 2022:

(i) When acquisition of a residence is (exceptive) special exceptive acquisition:

$$\left[ \begin{array}{l} \text{The year-end balance up to 40 million yen of borrowings or debt incurred toward acquisition, etc. of a residence} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to the nearest 100 yen} \end{array} \right]$$

(400,000 yen maximum)

(ii) When acquired residence is a new construction or purchased and resale housing:

$$\left[ \begin{array}{l} \text{The year-end balance up to 30 million yen of borrowings or debt incurred toward acquisition, etc. of a residence} \end{array} \right] \times 0.7\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to the nearest 100 yen} \end{array} \right]$$

(210,000 yen maximum)

(iii) When housing loans are toward renovations or used housing:

$$\left[ \begin{array}{l} \text{The year-end balance up to 20 million yen of borrowings or debt incurred toward acquisition, etc. of a residence} \end{array} \right] \times 0.7\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to the nearest 100 yen} \end{array} \right]$$

(140,000 yen maximum)

D. Special credit for housing loans used for specified additions and improvements

(a) This credit is for housing loans toward acquired between January 1, 2018 and December 31, 2021 renovations such as those for making a dwelling barrier free, and applies in cases where the taxpayer elects to take this credit in lieu of the credit under items from (e) in section C above:

$$\left[ \begin{array}{l} \text{The year-end balance up to 2.5 million yen of borrowings or debt incurred toward specified additions and improvements to a residence} \\ \text{(A)} \end{array} \right] \times 2\% + \left[ \begin{array}{l} \text{The year-end balance up to 10 million yen of borrowings or debt incurred toward additions and improvements to the residence} \\ \text{-(A)} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to the nearest 100 yen} \end{array} \right]$$

(125,000 yen maximum)

Note: 1 When additions and improvements to a residence, etc. do not fall under specified acquisition, the amount up to 2 million yen  
 2 When additions and improvements to a residence, etc. do not fall under specified acquisition, 120,000 yen maximum

(b) This credit is for housing loans toward acquired between January 1, 2018 and December 31, 2021 renovations such as those for energy saving, and applies in cases where the taxpayer elects to take this credit in lieu of the credit under items from (e) in section C above:

$$\left[ \begin{array}{l} \text{The year-end balance up to 2.5 million yen of borrowings or debt incurred toward specified insulation retrofit to a residence} \\ \text{(A)} \end{array} \right] \times 2\% + \left[ \begin{array}{l} \text{The year-end balance up to 10 million yen of borrowings or debt incurred toward insulation retrofit to a residence} \\ \text{-(A)} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to the nearest 100 yen} \end{array} \right]$$

(125,000 yen maximum)

Note: 1 When additions and improvements to a residence, etc. do not fall under specified acquisition, the amount up to 2 million yen  
 2 When additions and improvements to a residence, etc. do not fall under specified acquisition, 120,000 yen maximum

(c) This credit is for housing loans toward acquired between January 1, 2018 and December 31, 2021 renovations after January 1, 2017 such as those for accommodate three generations, and applies in cases where the taxpayer elects to take this credit in lieu of the credit under item (e) section C above:

$$\left[ \begin{array}{l} \text{The year-end balance up to 2.5 million yen of borrowings or debt incurred toward specified accommodate three generations to a residence} \\ \text{(A)} \end{array} \right] \times 2\% + \left[ \begin{array}{l} \text{The year-end balance up to 10 million yen of borrowings or debt incurred toward accommodate three generations to a residence} \\ \text{-(A)} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to the nearest 100 yen} \end{array} \right]$$

(125,000 yen maximum)

2－1 課税状況

Statistics of Taxation

(1) 申告及び処理の状況（その1：合計）

Statistics of filing returns and cases processed (Part 1: Total)

| 区分<br><br>Type                                             | 合 計 Total                               |                                                               |                                        |                                     |                                                               |                                        |                                             |                    |
|------------------------------------------------------------|-----------------------------------------|---------------------------------------------------------------|----------------------------------------|-------------------------------------|---------------------------------------------------------------|----------------------------------------|---------------------------------------------|--------------------|
|                                                            | 人 員                                     | 申告納税額<br>のある者                                                 | 還付申告<br>をした者                           | 総所得金額等                              | 申告納税額<br>のある者                                                 | 還付申告<br>をした者                           | 申告納税額                                       | 還付税額               |
|                                                            | Number of Income tax<br>self-assessment | Number of taxpayers<br>who have income tax<br>self-assessment | Number of filing returns<br>for refund | Amount of total net<br>income, etc. | Number of taxpayers<br>who have income tax<br>self-assessment | Number of filing<br>returns for refund | Amount of self-<br>assessment income<br>tax | Amount of refund   |
|                                                            | 人<br>Person                             | 人<br>Person                                                   | 人<br>Person                            | 百万円<br>Million yen                  | 百万円<br>Million yen                                            | 百万円<br>Million yen                     | 百万円<br>Million yen                          | 百万円<br>Million yen |
| 平成29年分 2017                                                | 21, 946, 363                            | 6, 412, 916                                                   | 12, 814, 682                           | 82, 024, 055                        | 41, 513, 502                                                  | 38, 292, 991                           | 3, 209, 579                                 | 1, 156, 283        |
| 30 2018                                                    | 22, 188, 704                            | 6, 390, 044                                                   | 13, 041, 356                           | 84, 043, 502                        | 42, 199, 810                                                  | 39, 539, 048                           | 3, 286, 920                                 | 1, 163, 371        |
| 令和元 2019                                                   | 22, 032, 084                            | 6, 305, 589                                                   | 13, 020, 451                           | 83, 920, 662                        | 41, 636, 810                                                  | 40, 034, 795                           | 3, 218, 082                                 | 1, 187, 279        |
| 2 2020                                                     | 22, 478, 554                            | 6, 574, 695                                                   | 13, 006, 422                           | 86, 854, 294                        | 42, 579, 646                                                  | 41, 738, 392                           | 3, 166, 363                                 | 1, 167, 995        |
| 3 2021                                                     | 22, 842, 918                            | 6, 568, 770                                                   | 13, 296, 059                           | 92, 848, 968                        | 46, 284, 210                                                  | 44, 003, 965                           | 3, 793, 662                                 | 1, 234, 214        |
| 4 2022                                                     | 22, 924, 173                            | 6, 532, 556                                                   | 13, 315, 935                           | 94, 247, 360                        | 46, 351, 939                                                  | 45, 287, 738                           | 3, 683, 928                                 | 1, 250, 061        |
| 確定申告 Final return                                          | 22, 678, 693                            | 6, 434, 451                                                   | 13, 190, 665                           | 92, 561, 518                        | 45, 285, 574                                                  | 44, 695, 202                           | 3, 581, 856                                 | 1, 229, 274        |
| 修正申告 Amended return                                        | 136, 496                                | 61, 992                                                       | 62, 220                                | 1, 031, 660                         | 705, 659                                                      | 309, 094                               | 70, 489                                     | 11, 862            |
| 決定・増額更正 Determination or<br>correction for increase        | 22, 653                                 | 8, 790                                                        | 9, 454                                 | 120, 219                            | 79, 374                                                       | 36, 889                                | 5, 393                                      | 1, 234             |
| 減額更正 Correction for<br>reduction                           | 8, 587                                  | 1, 339                                                        | 6, 867                                 | 45, 584                             | 11, 596                                                       | 32, 933                                | 814                                         | 1, 216             |
| 更正請求 Request for correction                                | 77, 744                                 | 25, 984                                                       | 46, 729                                | 488, 378                            | 269, 736                                                      | 213, 619                               | 25, 375                                     | 6, 475             |
| 再調査決定等 Determination for re-<br>examination, etc.          | －                                       | －                                                             | －                                      | －                                   | －                                                             | －                                      | －                                           | －                  |
| 計 Total                                                    | 実 22, 924, 173<br>Actual                | 実 6, 532, 556<br>Actual                                       | 実 13, 315, 935<br>Actual               | 94, 247, 360                        | 46, 351, 939                                                  | 45, 287, 738                           | 3, 683, 928                                 | 1, 250, 061        |
| 法第103条による税額 Amount of tax by Sec.<br>103 of Income Tax Law | 39, 407                                 | 39, 407                                                       | －                                      | －                                   | －                                                             | －                                      | 24, 642                                     | －                  |
| 合計 Total                                                   | 22, 963, 580                            | 6, 571, 963                                                   | 13, 315, 935                           | －                                   | －                                                             | －                                      | 3, 708, 569                                 | 1, 250, 061        |
| 過少申告加算税 Additional tax for<br>understatement               | 内 2<br>Including                        | 内 2<br>Including                                              | 内 2<br>Including                       | －                                   | －                                                             | －                                      | －                                           | －                  |
|                                                            | 2                                       | 2                                                             | 2                                      | －                                   | －                                                             | －                                      | 0                                           | －                  |
| 無申告加算税 Additional tax for<br>failure to file               | 内 237<br>Including                      | 内 237<br>Including                                            | 内 237<br>Including                     | －                                   | －                                                             | －                                      | －                                           | －                  |
|                                                            | 240                                     | 240                                                           | 240                                    | －                                   | －                                                             | －                                      | 19                                          | －                  |
| 重加算税 Additional tax for<br>fraud case                      | 内 ー<br>Including                        | 内 ー<br>Including                                              | 内 ー<br>Including                       | －                                   | －                                                             | －                                      | －                                           | －                  |
|                                                            | ー                                       | ー                                                             | ー                                      | －                                   | －                                                             | －                                      | －                                           | －                  |
| 納税額等総計 Total amount of tax                                 | －                                       | －                                                             | －                                      | －                                   | －                                                             | －                                      | 3, 708, 588                                 | 1, 250, 061        |

調査対象等： 令和4年分の申告所得税について、令和5年3月31日までに申告又は処理（更正、決定等）した者の令和5年6月30日現在の課税の事績を示したものである。  
ただし、法第103条による税額、過少申告加算税、無申告加算税及び重加算税は令和5年3月31日現在の課税の事績を示している。

- (注) 1 「人員」欄の「実」は実人員を示す。  
2 加算税の「人員」欄は延人員を掲げ、内書は加算税の全額が異動したものを掲げた。

Subject of survey: Taxation for Income Tax in 2022 as of June 30, 2023, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31, 2023 is shown.  
However amount of tax by Sec.103 of Income Tax Law, Additional tax for understatement, Additional tax for failure to file and Additional tax for fraud case is shown as of March 31, 2023.  
Note: 1 “Actual” in the column of “Number of taxpayers” means actual number.  
2 “Number of taxpayers” in the column of additional tax shows total number and the column of “including” shows the number of taxpayers for whom total amount of additional tax has changed.

## (1) 申告及び処理の状況（その２：事業所得者）

## Statistics of filing returns and cases processed (Part 2: Operating income earners)

| 区 分<br><br>Type                                        | 所 得 者 別 内 訳 Breakdown by income earners     |                                                                      |                                                 |                                            |                                                                      |                                                 |                                               |                          |
|--------------------------------------------------------|---------------------------------------------|----------------------------------------------------------------------|-------------------------------------------------|--------------------------------------------|----------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|--------------------------|
|                                                        | 事 業 所 得 者 Operating income earners          |                                                                      |                                                 |                                            |                                                                      |                                                 |                                               |                          |
|                                                        | 人 員<br>Number of Income tax self-assessment | 申告納税額のある者<br>Number of taxpayers who have income tax self-assessment | 還付申告をした者<br>Number of filing returns for refund | 総所得金額等<br>Amount of total net income, etc. | 申告納税額のある者<br>Number of taxpayers who have income tax self-assessment | 還付申告をした者<br>Number of filing returns for refund | 申告納税額<br>Amount of self-assessment income tax | 還付税額<br>Amount of refund |
|                                                        | 人<br>Person                                 | 人<br>Person                                                          | 人<br>Person                                     | 百万円<br>Million yen                         | 百万円<br>Million yen                                                   | 百万円<br>Million yen                              | 百万円<br>Million yen                            | 百万円<br>Million yen       |
| 平成29年分 2017                                            | 3, 743, 825                                 | 1, 700, 251                                                          | 857, 248                                        | 9, 778, 381                                | 7, 040, 173                                                          | 1, 991, 459                                     | 620, 467                                      | 265, 099                 |
| 30 2018                                                | 3, 729, 386                                 | 1, 683, 549                                                          | 867, 999                                        | 9, 789, 366                                | 7, 025, 165                                                          | 2, 013, 144                                     | 617, 335                                      | 270, 746                 |
| 令和元 2019                                               | 3, 677, 466                                 | 1, 669, 146                                                          | 864, 541                                        | 9, 830, 803                                | 7, 093, 604                                                          | 2, 006, 100                                     | 628, 331                                      | 270, 813                 |
| 2 2020                                                 | 3, 934, 114                                 | 1, 809, 071                                                          | 895, 177                                        | 10, 553, 489                               | 7, 596, 018                                                          | 2, 143, 502                                     | 628, 619                                      | 252, 421                 |
| 3 2021                                                 | 3, 873, 346                                 | 1, 755, 590                                                          | 891, 587                                        | 11, 476, 865                               | 8, 612, 150                                                          | 2, 077, 675                                     | 855, 469                                      | 262, 216                 |
| 4 2022                                                 | 3, 790, 835                                 | 1, 639, 401                                                          | 885, 977                                        | 10, 662, 639                               | 7, 751, 084                                                          | 2, 122, 798                                     | 753, 166                                      | 273, 816                 |
| 確 定 申 告 Final return                                   | 3, 738, 522                                 | 1, 607, 792                                                          | 875, 757                                        | 10, 423, 053                               | 7, 558, 133                                                          | 2, 084, 875                                     | 732, 120                                      | 269, 746                 |
| 修 正 申 告 Amended return                                 | 28, 884                                     | 18, 740                                                              | 5, 735                                          | 149, 001                                   | 120, 526                                                             | 24, 375                                         | 14, 055                                       | 2, 669                   |
| 決 定 ・ 増 額 更 正 Determination or correction for increase | 7, 843                                      | 4, 547                                                               | 418                                             | 24, 279                                    | 20, 870                                                              | 1, 400                                          | 1, 555                                        | 121                      |
| 減 額 更 正 Correction for reduction                       | 860                                         | 416                                                                  | 231                                             | 3, 519                                     | 2, 102                                                               | 881                                             | 129                                           | 68                       |
| 更 正 請 求 Request for correction                         | 14, 726                                     | 7, 906                                                               | 3, 836                                          | 62, 787                                    | 49, 453                                                              | 11, 267                                         | 5, 307                                        | 1, 212                   |
| 再 調 査 決 定 等 Determination for re-examination, etc.     | —                                           | —                                                                    | —                                               | —                                          | —                                                                    | —                                               | —                                             | —                        |
| 計 Total                                                | 実 3, 790, 835<br>Actual                     | 実 1, 639, 401<br>Actual                                              | 実 885, 977<br>Actual                            | 10, 662, 639                               | 7, 751, 084                                                          | 2, 122, 798                                     | 753, 166                                      | 273, 816                 |

- 用語の説明： 1 総所得金額等とは、総所得金額（利子、配当、不動産、事業、給与、譲渡、一時、雑の各所得金額の合計）、分離譲渡所得、株式等に係る譲渡所得等、上場株式等の配当等に係る配当所得、先物取引に係る雑所得等、山林所得、退職所得の各金額の合計額をいい、損益通算、純損失及び雑損失の繰越控除後の金額をいう。
- 2 申告納税額とは、総所得金額等から所得控除した後の課税所得金額に、所定の税率を乗じて計算した税額から、税額控除、源泉徴収税額等を控除した後の納付すべき税額（平成25年分以降は、復興特別所得税を含む。）をいう。
- 3 更正請求とは、納税義務者の申告した課税標準又はこれに対する税額の計算に誤りがあったことにより納付すべき税額が過大であるとき等、一定の理由に限り一定期間内に更正（改め直すこと）の請求をすることをいう。
- 4 法第103条による税額とは、確定申告書の提出がないために、予定納税額が年税額となった税額をいう。
- 5 加算税とは、法定申告期限までに適正な申告がない場合において、その申告を怠った程度に応じて課する税であって一種の行政罰の性格を有するものをいう。
- (1) 過少申告加算税……期限内の申告が過少であった場合に課されるもの
- (2) 無申告加算税 ……申告が期限後になった場合に課されるもの
- (3) 重加算税 ……所得の計算において事実を隠ぺい又は仮装していた場合に、過少申告加算税又は無申告加算税に代えて課されるもの

- Terminology: 1 Total net income, etc. means the sum of total net income (total of interest income, dividend income, real estate income, business income, capital gains, occasional income, and miscellaneous income), amount of capital gains for the separate transfer and stocks, income from dividends of listed stock type, miscellaneous income, etc. that lie forward business, timber income, and retirement income, which is the total income after the deduction of the carried-over aggregation of profit and loss, net loss, and casualty loss.
- 2 Amount of self-assessment income tax means the amount of tax to be paid, which is computed by deducting tax credit and amount of withholding income tax from the amount of tax or taxable income multiplied by tax rate(special income tax for reconstruction is included on and after 2013).
- 3 Request for correction means to request for correction by specified reasons within the limited period when the amount of tax to be paid is excessive because the tax base or the calculation on it in the returns filed by a taxpayer was incorrect.
- 4 Amount of tax by Sec. 103 of Income Tax Law means the amount of tax converted from estimated tax prepayment due to no filing of final returns.
- 5 Additional tax means the tax imposed according to the degree of negligence when returns are not filed, which is in nature a penalty for administrative offence.
- (1) Additional tax for understatement  
It is imposed when self-assessment filed within the limited period was too small.
- (2) Additional tax for failure to tax  
It is imposed when returns were filed after the limited period.
- (3) Additional tax for fraud case  
It is imposed when facts were hidden or disguised in computing the income, instead of additional tax for understatement or additional tax for failure to file.

## (1) 申告及び処理の状況（その３：不動産所得者）

## Statistics of filing returns and cases processed (Part 3: Real estate income earners)

| 区 分<br><br>Type                                           | 所 得 者 別 内 訳 Breakdown by income earners        |                                                                                |                                                        |                                               |                                                                                |                                                        |                                                      |                          |
|-----------------------------------------------------------|------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------|--------------------------|
|                                                           | 不 動 産 所 得 者 Real estate income earners         |                                                                                |                                                        |                                               |                                                                                |                                                        |                                                      |                          |
|                                                           | 人 員<br>Number of Income tax<br>self-assessment | 申告納税額<br>のある者<br>Number of taxpayers<br>who have income tax<br>self-assessment | 還付申告<br>をした者<br>Number of filing returns<br>for refund | 総所得金額等<br>Amount of total net<br>income, etc. | 申告納税額<br>のある者<br>Number of taxpayers<br>who have income tax<br>self-assessment | 還付申告<br>をした者<br>Number of filing<br>returns for refund | 申告納税額<br>Amount of self-<br>assessment income<br>tax | 還付税額<br>Amount of refund |
|                                                           | 人<br>Person                                    | 人<br>Person                                                                    | 人<br>Person                                            | 百万円<br>Million yen                            | 百万円<br>Million yen                                                             | 百万円<br>Million yen                                     | 百万円<br>Million yen                                   | 百万円<br>Million yen       |
| 平成29年分 2017                                               | 1,581,145                                      | 1,096,711                                                                      | 134,768                                                | 6,081,354                                     | 5,670,161                                                                      | 207,489                                                | 657,595                                              | 11,644                   |
| 30 2018                                                   | 1,585,983                                      | 1,097,510                                                                      | 136,691                                                | 6,101,813                                     | 5,686,646                                                                      | 207,620                                                | 659,971                                              | 12,213                   |
| 令和元 2019                                                  | 1,572,300                                      | 1,089,730                                                                      | 138,676                                                | 6,088,259                                     | 5,674,914                                                                      | 209,645                                                | 657,194                                              | 12,252                   |
| 2 2020                                                    | 1,554,162                                      | 1,064,255                                                                      | 135,373                                                | 6,181,411                                     | 5,746,525                                                                      | 210,795                                                | 663,941                                              | 12,545                   |
| 3 2021                                                    | 1,539,107                                      | 1,055,397                                                                      | 133,226                                                | 6,157,040                                     | 5,727,142                                                                      | 209,459                                                | 660,666                                              | 12,243                   |
| 4 2022                                                    | 1,538,011                                      | 1,056,751                                                                      | 133,492                                                | 6,160,596                                     | 5,733,122                                                                      | 210,351                                                | 659,250                                              | 13,351                   |
| 確 定 申 告 Final return                                      | 1,522,157                                      | 1,043,238                                                                      | 132,269                                                | 6,057,652                                     | 5,634,273                                                                      | 207,203                                                | 646,886                                              | 13,148                   |
| 修 正 申 告 Amended return                                    | 9,197                                          | 7,979                                                                          | 588                                                    | 64,223                                        | 62,333                                                                         | 1,434                                                  | 8,256                                                | 96                       |
| 決 定 ・ 増 額 更 正 Determination or<br>correction for increase | 1,350                                          | 1,170                                                                          | 47                                                     | 7,175                                         | 6,945                                                                          | 119                                                    | 629                                                  | 7                        |
| 減 額 更 正 Correction for<br>reduction                       | 231                                            | 178                                                                            | 37                                                     | 1,316                                         | 1,141                                                                          | 128                                                    | 111                                                  | 4                        |
| 更 正 請 求 Request for correction                            | 5,076                                          | 4,186                                                                          | 551                                                    | 30,231                                        | 28,431                                                                         | 1,466                                                  | 3,368                                                | 96                       |
| 再 調 査 決 定 等 Determination for re-<br>examination, etc.    | —                                              | —                                                                              | —                                                      | —                                             | —                                                                              | —                                                      | —                                                    | —                        |
| 計 Total                                                   | 実<br>Actual 1,538,011                          | 実<br>Actual 1,056,751                                                          | 実<br>Actual 133,492                                    | 6,160,596                                     | 5,733,122                                                                      | 210,351                                                | 659,250                                              | 13,351                   |



(1) 申告及び処理の状況（その４：給与所得者）  
Statistics of filing returns and cases processed (Part 4: Employment income earners)

| 区 分<br><br>Type                                           | 所 得 者 別 内 訳 Breakdown by income earners  |                                                               |                                        |                                     |                                                               |                                        |                                             |                    |
|-----------------------------------------------------------|------------------------------------------|---------------------------------------------------------------|----------------------------------------|-------------------------------------|---------------------------------------------------------------|----------------------------------------|---------------------------------------------|--------------------|
|                                                           | 給 与 所 得 者 Employment income earners      |                                                               |                                        |                                     |                                                               |                                        |                                             |                    |
|                                                           | 人 員                                      | 申告納税額<br>のある者                                                 | 還付申告<br>をした者                           | 総所得金額等                              | 申告納税額<br>のある者                                                 | 還付申告<br>をした者                           | 申告納税額                                       | 還付税額               |
|                                                           | Number of Income tax self-<br>assessment | Number of taxpayers<br>who have income tax<br>self-assessment | Number of filing returns<br>for refund | Amount of total net<br>income, etc. | Number of taxpayers<br>who have income tax<br>self-assessment | Number of filing<br>returns for refund | Amount of self-<br>assessment income<br>tax | Amount of refund   |
|                                                           | 人<br>Person                              | 人<br>Person                                                   | 人<br>Person                            | 百万円<br>Million yen                  | 百万円<br>Million yen                                            | 百万円<br>Million yen                     | 百万円<br>Million yen                          | 百万円<br>Million yen |
| 平成29年分 2017                                               | 10,097,599                               | 2,517,523                                                     | 7,115,341                              | 48,205,866                          | 18,037,384                                                    | 29,167,191                             | 640,844                                     | 610,735            |
| 30 2018                                                   | 10,357,756                               | 2,541,166                                                     | 7,327,632                              | 50,052,971                          | 18,423,202                                                    | 30,552,166                             | 657,451                                     | 636,215            |
| 令和元 2019                                                  | 10,394,056                               | 2,511,975                                                     | 7,402,058                              | 50,409,063                          | 18,124,829                                                    | 31,239,226                             | 640,882                                     | 660,629            |
| 2 2020                                                    | 10,661,594                               | 2,581,366                                                     | 7,537,593                              | 52,494,356                          | 18,759,429                                                    | 32,544,099                             | 660,229                                     | 668,377            |
| 3 2021                                                    | 11,014,418                               | 2,614,239                                                     | 7,835,648                              | 55,297,821                          | 19,455,761                                                    | 34,600,133                             | 708,338                                     | 699,007            |
| 4 2022                                                    | 11,198,944                               | 2,679,108                                                     | 7,946,399                              | 57,497,161                          | 20,039,667                                                    | 36,178,752                             | 714,252                                     | 719,180            |
| 確 定 申 告 Final return                                      | 11,068,016                               | 2,643,014                                                     | 7,857,673                              | 56,589,425                          | 19,626,690                                                    | 35,698,657                             | 694,958                                     | 705,503            |
| 修 正 申 告 Amended return                                    | 71,931                                   | 23,365                                                        | 43,984                                 | 536,537                             | 277,972                                                       | 248,029                                | 14,133                                      | 7,566              |
| 決 定 ・ 増 額 更 正 Determination or<br>correction for increase | 12,206                                   | 2,794                                                         | 8,720                                  | 73,756                              | 37,488                                                        | 34,640                                 | 1,413                                       | 1,073              |
| 減 額 更 正 Correction for<br>reduction                       | 6,084                                    | 436                                                           | 5,527                                  | 33,900                              | 4,920                                                         | 28,540                                 | 187                                         | 1,024              |
| 更 正 請 求 Request for correction                            | 40,707                                   | 9,499                                                         | 30,495                                 | 263,543                             | 92,597                                                        | 168,886                                | 3,561                                       | 4,015              |
| 再 調 査 決 定 等 Determination for re-<br>examination, etc.    | —                                        | —                                                             | —                                      | —                                   | —                                                             | —                                      | —                                           | —                  |
| 計 Total                                                   | 実<br>Actual 11,198,944                   | 実<br>Actual 2,679,108                                         | 実<br>Actual 7,946,399                  | 57,497,161                          | 20,039,667                                                    | 36,178,752                             | 714,252                                     | 719,180            |

## (1) 申告及び処理の状況（その５：雑所得者）

## Statistics of filing returns and cases processed (Part 5: Miscellaneous income earners)

| 区 分<br><br>Type                                           | 所 得 者 別 内 訳 Breakdown by income earners        |                                                                                |                                                        |                                               |                                                                                |                                                        |                                                      |                          |
|-----------------------------------------------------------|------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------|--------------------------|
|                                                           | 雑 所 得 者 Miscellaneous income earners           |                                                                                |                                                        |                                               |                                                                                |                                                        |                                                      |                          |
|                                                           | 人 員<br>Number of Income tax<br>self-assessment | 申告納税額<br>のある者<br>Number of taxpayers<br>who have income tax<br>self-assessment | 還付申告<br>をした者<br>Number of filing returns<br>for refund | 総所得金額等<br>Amount of total net<br>income, etc. | 申告納税額<br>のある者<br>Number of taxpayers<br>who have income tax<br>self-assessment | 還付申告<br>をした者<br>Number of filing<br>returns for refund | 申告納税額<br>Amount of self-<br>assessment income<br>tax | 還付税額<br>Amount of refund |
|                                                           | 人<br>Person                                    | 人<br>Person                                                                    | 人<br>Person                                            | 百万円<br>Million yen                            | 百万円<br>Million yen                                                             | 百万円<br>Million yen                                     | 百万円<br>Million yen                                   | 百万円<br>Million yen       |
| 平成29年分 2017                                               | 5,818,181                                      | 753,962                                                                        | 4,378,778                                              | 8,240,964                                     | 1,905,626                                                                      | 6,095,762                                              | 85,583                                               | 187,222                  |
| 30 2018                                                   | 5,843,770                                      | 727,441                                                                        | 4,410,761                                              | 8,135,919                                     | 1,813,207                                                                      | 6,082,084                                              | 75,403                                               | 184,451                  |
| 令和元 2019                                                  | 5,725,484                                      | 707,804                                                                        | 4,310,376                                              | 7,815,742                                     | 1,682,449                                                                      | 5,895,255                                              | 48,544                                               | 179,418                  |
| 2 2020                                                    | 5,661,671                                      | 806,001                                                                        | 4,123,912                                              | 8,298,265                                     | 2,042,576                                                                      | 5,976,650                                              | 65,939                                               | 161,162                  |
| 3 2021                                                    | 5,662,545                                      | 798,247                                                                        | 4,064,887                                              | 8,619,814                                     | 2,471,756                                                                      | 5,865,759                                              | 223,819                                              | 160,806                  |
| 4 2022                                                    | 5,655,831                                      | 808,095                                                                        | 4,001,389                                              | 8,302,444                                     | 2,288,583                                                                      | 5,722,911                                              | 119,384                                              | 162,098                  |
| 確 定 申 告 Final return                                      | 5,621,100                                      | 799,136                                                                        | 3,979,551                                              | 8,205,962                                     | 2,243,628                                                                      | 5,673,581                                              | 114,419                                              | 160,562                  |
| 修 正 申 告 Amended return                                    | 19,109                                         | 6,858                                                                          | 9,803                                                  | 58,863                                        | 36,527                                                                         | 20,736                                                 | 4,331                                                | 693                      |
| 決 定 ・ 増 額 更 正 Determination or<br>correction for increase | 989                                            | 84                                                                             | 218                                                    | 932                                           | 495                                                                            | 250                                                    | 59                                                   | 11                       |
| 減 額 更 正 Correction for<br>reduction                       | 1,103                                          | 116                                                                            | 966                                                    | 3,332                                         | 538                                                                            | 2,780                                                  | 52                                                   | 87                       |
| 更 正 請 求 Request for correction                            | 13,530                                         | 1,901                                                                          | 10,851                                                 | 33,354                                        | 7,396                                                                          | 25,564                                                 | 524                                                  | 745                      |
| 再 調 査 決 定 等 Determination for re-<br>examination, etc.    | —                                              | —                                                                              | —                                                      | —                                             | —                                                                              | —                                                      | —                                                    | —                        |
| 計 Total                                                   | 実<br>Actual 5,655,831                          | 実<br>Actual 808,095                                                            | 実<br>Actual 4,001,389                                  | 8,302,444                                     | 2,288,583                                                                      | 5,722,911                                              | 119,384                                              | 162,098                  |

(1) 申告及び処理の状況（その6：他の区分に該当しない所得者）  
 Statistics of filing returns and cases processed (Part 6: Other income earners)

| 区 分<br><br>Type                                           | 所 得 者 別 内 訳 Breakdown by income earners                           |                                                                                |                                                        |                                               |                                                                                |                                                        |                                                      |                          |
|-----------------------------------------------------------|-------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------|--------------------------|
|                                                           | 他 の 区 分 に 該 当 し な い 所 得 者 Income earners not otherwise classified |                                                                                |                                                        |                                               |                                                                                |                                                        |                                                      |                          |
|                                                           | 人 員<br>Number of Income tax<br>self-assessment                    | 申告納税額<br>のある者<br>Number of taxpayers<br>who have income tax<br>self-assessment | 還付申告<br>をした者<br>Number of filing returns<br>for refund | 総所得金額等<br>Amount of total net<br>income, etc. | 申告納税額<br>のある者<br>Number of taxpayers<br>who have income tax<br>self-assessment | 還付申告<br>をした者<br>Number of filing<br>returns for refund | 申告納税額<br>Amount of self-<br>assessment income<br>tax | 還付税額<br>Amount of refund |
|                                                           | 人<br>Person                                                       | 人<br>Person                                                                    | 人<br>Person                                            | 百万円<br>Million yen                            | 百万円<br>Million yen                                                             | 百万円<br>Million yen                                     | 百万円<br>Million yen                                   | 百万円<br>Million yen       |
| 平成29年分 2017                                               | 705,613                                                           | 344,469                                                                        | 328,547                                                | 9,717,490                                     | 8,860,159                                                                      | 831,091                                                | 1,205,090                                            | 81,584                   |
| 30 2018                                                   | 671,809                                                           | 340,378                                                                        | 298,273                                                | 9,963,433                                     | 9,251,589                                                                      | 684,033                                                | 1,276,760                                            | 59,745                   |
| 令和元 2019                                                  | 662,778                                                           | 326,934                                                                        | 304,800                                                | 9,776,795                                     | 9,061,014                                                                      | 684,569                                                | 1,243,132                                            | 64,167                   |
| 2 2020                                                    | 667,013                                                           | 314,002                                                                        | 314,367                                                | 9,326,772                                     | 8,435,097                                                                      | 863,346                                                | 1,147,634                                            | 73,490                   |
| 3 2021                                                    | 753,502                                                           | 345,297                                                                        | 370,711                                                | 11,297,428                                    | 10,017,400                                                                     | 1,250,939                                              | 1,345,369                                            | 99,942                   |
| 4 2022                                                    | 740,552                                                           | 349,201                                                                        | 348,678                                                | 11,624,519                                    | 10,539,483                                                                     | 1,052,926                                              | 1,437,875                                            | 81,615                   |
| 確 定 申 告 Final return                                      | 728,898                                                           | 341,271                                                                        | 345,415                                                | 11,285,426                                    | 10,222,850                                                                     | 1,030,887                                              | 1,393,474                                            | 80,315                   |
| 修 正 申 告 Amended return                                    | 7,375                                                             | 5,050                                                                          | 2,110                                                  | 223,037                                       | 208,301                                                                        | 14,519                                                 | 29,715                                               | 839                      |
| 決 定 ・ 増 額 更 正 Determination or<br>correction for increase | 265                                                               | 195                                                                            | 51                                                     | 14,077                                        | 13,576                                                                         | 482                                                    | 1,737                                                | 22                       |
| 減 額 更 正 Correction for<br>reduction                       | 309                                                               | 193                                                                            | 106                                                    | 3,517                                         | 2,896                                                                          | 603                                                    | 336                                                  | 33                       |
| 更 正 請 求 Request for correction                            | 3,705                                                             | 2,492                                                                          | 996                                                    | 98,464                                        | 91,860                                                                         | 6,435                                                  | 12,614                                               | 407                      |
| 再 調 査 決 定 等 Determination for re-<br>examination, etc.    | —                                                                 | —                                                                              | —                                                      | —                                             | —                                                                              | —                                                      | —                                                    | —                        |
| 計 Total                                                   | 実<br>Actual 740,552                                               | 実<br>Actual 349,201                                                            | 実<br>Actual 348,678                                    | 11,624,519                                    | 10,539,483                                                                     | 1,052,926                                              | 1,437,875                                            | 81,615                   |

## (2) 既往年分の課税状況

Statistics of taxation in preceding years

| 区 分                |                                                                  |                |                                         | 人 員                                                                 | 申告納税額<br>のある者                                                    | 還付申告<br>をした者                              | 総 所 得<br>金 額 等                      | 申告納税額<br>のある者                                                       | 還付申告<br>をした者                              | 申告納税額                                       | 還付税額               |                    |         |
|--------------------|------------------------------------------------------------------|----------------|-----------------------------------------|---------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------|-------------------------------------|---------------------------------------------------------------------|-------------------------------------------|---------------------------------------------|--------------------|--------------------|---------|
| Type               |                                                                  |                |                                         | Number of Income<br>tax self-assessment                             | Number of taxpayers<br>who have income<br>tax<br>self-assessment | Number of filing<br>returns for<br>refund | Amount of total net<br>income, etc. | Number of<br>taxpayers<br>who have income<br>tax<br>self-assessment | Number of filing<br>returns for<br>refund | Amount of self-<br>assessment income<br>tax | Amount of refund   |                    |         |
| 令和3年分<br>2021      | 申告又は処理による増減差額                                                    |                |                                         | Increase and<br>decrease by<br>filing returns or<br>cases processed | 人<br>Person<br>内 1,410,522<br>Including                          | 人<br>Person<br>398,116                    | 人<br>Person<br>845,824              | 百万円<br>Million yen                                                  | 百万円<br>Million yen                        | 百万円<br>Million yen                          | 百万円<br>Million yen | 百万円<br>Million yen |         |
|                    |                                                                  |                |                                         |                                                                     | 1,678,997                                                        | 529,977                                   | 982,327                             | 5,241,040                                                           | 2,858,974                                 | 2,231,813                                   | 377,429            | 85,963             |         |
|                    | Amount of increase and decrease in<br>additional tax<br>加算税の増減差額 | 過少申告<br>加 算 税  | Additional tax<br>for<br>understatement | 内 15,378<br>Including                                               | 15,378                                                           | -                                         | -                                   | -                                                                   | -                                         | -                                           | 1,617              | -                  |         |
|                    |                                                                  |                |                                         | 15,646                                                              | 15,646                                                           | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  |                    |         |
|                    |                                                                  | 無 申 告<br>加 算 税 | Additional tax<br>for failure to file   | 内 40,860<br>Including                                               | 40,860                                                           | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  | 2,669              | -       |
|                    |                                                                  |                |                                         | 42,498                                                              | 42,498                                                           | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  | -                  |         |
|                    |                                                                  | 重加算税           | Additional tax<br>for fraud case        | 内 3,439<br>Including                                                | 3,439                                                            | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  | 1,765              | -       |
|                    |                                                                  |                |                                         | 3,466                                                               | 3,466                                                            | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  | -                  |         |
|                    | 計                                                                | Subtotal       | 内 59,677<br>Including                   | 59,677                                                              | -                                                                | -                                         | -                                   | -                                                                   | -                                         | -                                           | 6,050              | -                  |         |
|                    |                                                                  |                | 61,610                                  | 61,610                                                              | -                                                                | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  | 383,479            | 85,963  |
| 令和2年分以前<br>To 2020 | 申告又は処理による増減差額                                                    |                |                                         | Increase and<br>decrease by<br>filing returns or<br>cases processed | 内 491,257<br>Including                                           | 84,013                                    | 380,583                             |                                                                     |                                           |                                             |                    |                    |         |
|                    |                                                                  |                |                                         |                                                                     | 685,231                                                          | 192,477                                   | 465,837                             | 1,961,019                                                           | 631,133                                   | 1,272,392                                   | 61,085             | 20,332             |         |
|                    | Amount of increase and decrease in<br>additional tax<br>加算税の増減差額 | 過少申告<br>加 算 税  | Additional tax<br>for<br>understatement | 内 37,682<br>Including                                               | 37,682                                                           | -                                         | -                                   | -                                                                   | -                                         | -                                           | 3,471              | -                  |         |
|                    |                                                                  |                |                                         | 38,503                                                              | 38,503                                                           | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  | -                  |         |
|                    |                                                                  | 無 申 告<br>加 算 税 | Additional tax<br>for failure to file   | 内 32,524<br>Including                                               | 32,524                                                           | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  | 3,359              | -       |
|                    |                                                                  |                |                                         | 34,428                                                              | 34,428                                                           | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  | -                  |         |
|                    |                                                                  | 重加算税           | Additional tax<br>for fraud case        | 内 18,009<br>Including                                               | 18,009                                                           | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  | 5,741              | -       |
|                    |                                                                  |                |                                         | 18,202                                                              | 18,202                                                           | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  | -                  |         |
|                    | 計                                                                | Subtotal       | 内 88,215<br>Including                   | 88,215                                                              | -                                                                | -                                         | -                                   | -                                                                   | -                                         | -                                           | 12,571             | -                  |         |
|                    |                                                                  |                | 91,133                                  | 91,133                                                              | -                                                                | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  | 73,657             | 20,332  |
| 合計<br>Total        | 申告又は処理による増減差額                                                    |                |                                         | Increase and<br>decrease by<br>filing returns or<br>cases processed | 内 1,901,779<br>Including                                         | 482,129                                   | 1,226,407                           |                                                                     |                                           |                                             |                    |                    |         |
|                    |                                                                  |                |                                         |                                                                     | 2,364,228                                                        | 722,454                                   | 1,448,164                           | 7,202,059                                                           | 3,490,107                                 | 3,504,206                                   | 438,514            | 106,294            |         |
|                    | Amount of increase and decrease in<br>additional tax<br>加算税の増減差額 | 過少申告<br>加 算 税  | Additional tax<br>for<br>understatement | 内 53,060<br>Including                                               | 53,060                                                           | -                                         | -                                   | -                                                                   | -                                         | -                                           | 5,088              | -                  |         |
|                    |                                                                  |                |                                         | 54,149                                                              | 54,149                                                           | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  | -                  |         |
|                    |                                                                  | 無 申 告<br>加 算 税 | Additional tax<br>for failure to file   | 内 73,384<br>Including                                               | 73,384                                                           | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  | 6,027              | -       |
|                    |                                                                  |                |                                         | 76,926                                                              | 76,926                                                           | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  | -                  |         |
|                    |                                                                  | 重加算税           | Additional tax<br>for fraud case        | 内 21,448<br>Including                                               | 21,448                                                           | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  | 7,506              | -       |
|                    |                                                                  |                |                                         | 21,668                                                              | 21,668                                                           | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  | -                  |         |
|                    | 計                                                                | Subtotal       | 内 147,892<br>Including                  | 147,892                                                             | -                                                                | -                                         | -                                   | -                                                                   | -                                         | -                                           | 18,621             | -                  |         |
|                    |                                                                  |                | 152,743                                 | 152,743                                                             | -                                                                | -                                         | -                                   | -                                                                   | -                                         | -                                           | -                  | 457,135            | 106,294 |

調査対象等： 令和3年分以前の申告所得税の確定申告をした者について、令和4年4月1日から令和5年3月31日までの間の申告又は処理（更正、決定等）による課税実績を示した。

（注） 「人員」欄はそれぞれ延人員を掲げ、内書は本税又は加算税の全額について異動を生じたものを掲げた。

Subject of survey: With respect to the persons filing income tax returns before 2021, status of taxation by returns filed or cases processed (correction or determination) conducted between April 1, 2022, and March 31, 2023, is shown.

Note: "Number of taxpayers" in the column of additional tax shows total number and the column of "including" shows the number of taxpayers for whom total amount of principal tax and additional tax has changed.

## (3) 免 除 状 況

Statistics of exemption

| 区 分<br>Type                                                                                                                                                                                                                                 | 人 員<br>Number of taxpayers | 総所得金額等<br>Total net income    | 軽減又は免除税額<br>Amount of tax reduced or<br>exempted |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------|--------------------------------------------------|
| 租税特別措置法第25条《肉用牛の売却による農業所得の課税の特例》の規定によるもの<br>Exemption pursuant to Sec.25 (Tax exemption of farm income from selling of beef cows) of Special<br>Taxation Measures Law                                                                       | 人<br>Person<br>12, 297     | 百万円<br>Million yen<br>30, 732 | 百万円<br>Million yen<br>3, 676                     |
| 災害被害者に対する租税の減免、徴収猶予等に関する法律第2条《所得税》の規定によるもの<br>Exemption or Reduction pursuant to the provisions of Sec. 2 (Exemption or Reduction of tax) of "Law<br>of Exemption, or Reduction or Deferment of Taxes for those who Suffered from Disaster" | 562                        | 1, 695                        | 58                                               |
| 合 計<br>Total                                                                                                                                                                                                                                | 実<br>Actual<br>12, 859     | 32, 427                       | 3, 734                                           |

調査対象等： 令和4年分の申告所得税について、令和5年3月31日までに確定申告により所得税を軽減又は免除（軽減又は免除により納付税額のなくなった者を含む。）した事績を示した。

（注） 「人員」欄の「実」は実人員を示す。

Subject of survey: As of March 31, 2023, statistics of those whose income taxes for 2022 were reduced or exempted by final returns (including those whose tax to pay became null due to exemption or reduction) is shown.

Note: "Actual" in the column of "Total" means actual number.

## (4) 都道府県別の課税状況（その１：合計）

Statistics of taxation by prefecture (Part 1 : Total)

| 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                  |             | 合 計 Total                                          |                                                                                    |                                                            |                                              |                                                                                    |                                                            |
|----------------------------------------------------------------------|------------------|-------------|----------------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------|----------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------|
|                                                                      |                  |             | 人 員<br><br>Number of Income tax<br>self-assessment | 申告納税額<br>のある者<br><br>Number of taxpayers<br>who have income tax<br>self-assessment | 還付申告<br>をした者<br><br>Number of filing<br>returns for refund | 総 所 得<br>金 額 等<br><br>Total net income, etc. | 申告納税額<br>のある者<br><br>Number of taxpayers<br>who have income tax<br>self-assessment | 還付申告<br>をした者<br><br>Number of filing<br>returns for refund |
|                                                                      |                  |             |                                                    |                                                                                    |                                                            |                                              |                                                                                    |                                                            |
|                                                                      |                  |             | 人<br>Person                                        | 人<br>Person                                                                        | 人<br>Person                                                | 百万円<br>Million yen                           | 百万円<br>Million yen                                                                 | 百万円<br>Million yen                                         |
| 札 幌<br>Sapporo                                                       | 北海道<br>Hokkaido  |             | 821, 519                                           | 236, 278                                                                           | 471, 223                                                   | 2, 853, 865                                  | 1, 431, 315                                                                        | 1, 337, 222                                                |
| 仙 台<br>Sendai                                                        | 青 森<br>Aomori    |             | 205, 846                                           | 56, 676                                                                            | 118, 060                                                   | 553, 616                                     | 270, 936                                                                           | 261, 768                                                   |
|                                                                      | 岩 手<br>Iwate     |             | 215, 398                                           | 57, 373                                                                            | 128, 245                                                   | 573, 364                                     | 271, 415                                                                           | 281, 493                                                   |
|                                                                      | 宮 城<br>Miyagi    |             | 385, 903                                           | 106, 138                                                                           | 228, 721                                                   | 1, 333, 003                                  | 636, 631                                                                           | 652, 468                                                   |
|                                                                      | 秋 田<br>Akita     |             | 169, 906                                           | 41, 805                                                                            | 106, 018                                                   | 436, 698                                     | 189, 480                                                                           | 232, 551                                                   |
|                                                                      | 山 形<br>Yamagata  |             | 196, 450                                           | 53, 111                                                                            | 116, 494                                                   | 543, 139                                     | 256, 720                                                                           | 266, 040                                                   |
|                                                                      | 福 島<br>Fukushima |             | 298, 092                                           | 85, 565                                                                            | 169, 315                                                   | 899, 881                                     | 445, 682                                                                           | 422, 077                                                   |
|                                                                      | 計<br>Total       |             | 1, 471, 595                                        | 400, 668                                                                           | 866, 853                                                   | 4, 339, 701                                  | 2, 070, 864                                                                        | 2, 116, 397                                                |
| 関東信越<br>Kanto Shinetsu                                               | 茨 城<br>Ibaraki   |             | 501, 555                                           | 138, 842                                                                           | 300, 502                                                   | 1, 693, 926                                  | 780, 947                                                                           | 859, 610                                                   |
|                                                                      | 栃 木<br>Tochigi   |             | 322, 629                                           | 92, 817                                                                            | 186, 234                                                   | 1, 110, 857                                  | 539, 601                                                                           | 535, 755                                                   |
|                                                                      | 群 馬<br>Gunma     |             | 319, 583                                           | 96, 288                                                                            | 176, 816                                                   | 1, 094, 411                                  | 550, 977                                                                           | 505, 189                                                   |
|                                                                      | 埼 玉<br>Saitama   |             | 1, 318, 414                                        | 379, 959                                                                           | 779, 419                                                   | 5, 324, 221                                  | 2, 543, 834                                                                        | 2, 621, 726                                                |
|                                                                      | 新 潟<br>Niigata   |             | 372, 727                                           | 103, 947                                                                           | 217, 193                                                   | 1, 108, 162                                  | 523, 231                                                                           | 545, 308                                                   |
|                                                                      | 長 野<br>Nagano    |             | 391, 746                                           | 112, 255                                                                           | 226, 181                                                   | 1, 225, 673                                  | 601, 593                                                                           | 582, 915                                                   |
|                                                                      | 計<br>Total       |             | 3, 226, 654                                        | 924, 108                                                                           | 1, 886, 345                                                | 11, 557, 250                                 | 5, 540, 183                                                                        | 5, 650, 504                                                |
| 東 京<br>Tokyo                                                         | 千 葉<br>Chiba     |             | 1, 130, 245                                        | 307, 044                                                                           | 682, 261                                                   | 4, 671, 557                                  | 2, 076, 597                                                                        | 2, 462, 272                                                |
|                                                                      | 東 京<br>Tokyo     |             | 3, 236, 780                                        | 967, 249                                                                           | 1, 914, 641                                                | 20, 963, 129                                 | 11, 171, 278                                                                       | 9, 460, 165                                                |
|                                                                      | 神奈川<br>Kanagawa  |             | 1, 816, 268                                        | 506, 410                                                                           | 1, 107, 379                                                | 8, 607, 804                                  | 3, 925, 629                                                                        | 4, 477, 716                                                |
|                                                                      | 山 梨<br>Yamanashi |             | 156, 256                                           | 51, 283                                                                            | 80, 223                                                    | 524, 986                                     | 287, 522                                                                           | 219, 772                                                   |
|                                                                      | 計<br>Total       |             | 6, 339, 549                                        | 1, 831, 986                                                                        | 3, 784, 504                                                | 34, 767, 475                                 | 17, 461, 027                                                                       | 16, 619, 925                                               |
| 金 沢<br>Kanazawa                                                      | 富 山<br>Toyama    |             | 182, 832                                           | 50, 941                                                                            | 110, 066                                                   | 586, 792                                     | 274, 651                                                                           | 294, 389                                                   |
|                                                                      | 石 川<br>Ishikawa  |             | 200, 025                                           | 60, 906                                                                            | 112, 331                                                   | 691, 495                                     | 351, 943                                                                           | 316, 955                                                   |
|                                                                      | 福 井<br>Fukui     |             | 134, 831                                           | 41, 534                                                                            | 74, 901                                                    | 451, 082                                     | 228, 322                                                                           | 208, 572                                                   |
|                                                                      | 計<br>Total       |             | 517, 688                                           | 153, 381                                                                           | 297, 298                                                   | 1, 729, 369                                  | 854, 916                                                                           | 819, 917                                                   |
| 名古屋<br>Nagoya                                                        | 岐 阜<br>Gifu      |             | 370, 883                                           | 112, 433                                                                           | 209, 508                                                   | 1, 286, 553                                  | 636, 954                                                                           | 606, 661                                                   |
|                                                                      | 静 岡<br>Shizuoka  |             | 648, 106                                           | 205, 520                                                                           | 352, 895                                                   | 2, 337, 238                                  | 1, 204, 675                                                                        | 1, 055, 537                                                |
|                                                                      | 愛 知<br>Aichi     |             | 1, 364, 602                                        | 411, 019                                                                           | 790, 780                                                   | 6, 041, 726                                  | 3, 028, 920                                                                        | 2, 853, 059                                                |
|                                                                      | 三 重<br>Mie       |             | 320, 496                                           | 87, 693                                                                            | 191, 534                                                   | 1, 109, 106                                  | 512, 328                                                                           | 560, 889                                                   |
|                                                                      | 計<br>Total       |             | 2, 704, 087                                        | 816, 665                                                                           | 1, 544, 717                                                | 10, 774, 624                                 | 5, 382, 877                                                                        | 5, 076, 146                                                |
| 大 阪<br>Osaka                                                         | 滋 賀<br>Shiga     |             | 252, 900                                           | 64, 026                                                                            | 157, 122                                                   | 891, 332                                     | 378, 411                                                                           | 482, 935                                                   |
|                                                                      | 京 都<br>Kyoto     |             | 459, 834                                           | 125, 100                                                                           | 261, 172                                                   | 1, 841, 186                                  | 901, 045                                                                           | 884, 415                                                   |
|                                                                      | 大 阪<br>Osaka     |             | 1, 524, 697                                        | 403, 797                                                                           | 881, 141                                                   | 6, 404, 711                                  | 3, 000, 339                                                                        | 3, 207, 012                                                |
|                                                                      | 兵 庫<br>Hyogo     |             | 991, 069                                           | 246, 120                                                                           | 604, 938                                                   | 4, 076, 211                                  | 1, 829, 683                                                                        | 2, 128, 523                                                |
|                                                                      | 奈 良<br>Nara      |             | 240, 440                                           | 58, 292                                                                            | 147, 099                                                   | 887, 530                                     | 385, 813                                                                           | 473, 834                                                   |
|                                                                      | 和歌山<br>Wakayama  |             | 162, 691                                           | 46, 468                                                                            | 86, 899                                                    | 498, 842                                     | 247, 723                                                                           | 229, 682                                                   |
|                                                                      | 計<br>Total       |             | 3, 631, 631                                        | 943, 803                                                                           | 2, 138, 371                                                | 14, 599, 812                                 | 6, 743, 013                                                                        | 7, 406, 401                                                |
| 広 島<br>Hiroshima                                                     | 鳥 取<br>Tottori   |             | 97, 858                                            | 25, 886                                                                            | 57, 623                                                    | 267, 953                                     | 124, 304                                                                           | 133, 310                                                   |
|                                                                      | 島 根<br>Shimane   |             | 121, 082                                           | 34, 653                                                                            | 70, 462                                                    | 333, 488                                     | 160, 033                                                                           | 161, 634                                                   |
|                                                                      | 岡 山<br>Okayama   |             | 327, 193                                           | 92, 342                                                                            | 189, 703                                                   | 1, 075, 424                                  | 519, 173                                                                           | 518, 088                                                   |
|                                                                      | 広 島<br>Hiroshima |             | 500, 401                                           | 151, 571                                                                           | 280, 456                                                   | 1, 794, 750                                  | 907, 476                                                                           | 828, 319                                                   |
|                                                                      | 山 口<br>Yamaguchi |             | 239, 419                                           | 70, 102                                                                            | 136, 798                                                   | 713, 010                                     | 342, 392                                                                           | 345, 410                                                   |
| 計<br>Total                                                           |                  | 1, 285, 953 | 374, 554                                           | 735, 042                                                                           | 4, 184, 626                                                | 2, 053, 378                                  | 1, 986, 760                                                                        |                                                            |
| 高 松<br>Takamatsu                                                     | 徳 島<br>Tokushima |             | 121, 296                                           | 31, 672                                                                            | 71, 141                                                    | 382, 504                                     | 173, 750                                                                           | 195, 628                                                   |
|                                                                      | 香 川<br>Kagawa    |             | 168, 121                                           | 47, 923                                                                            | 97, 989                                                    | 545, 683                                     | 262, 066                                                                           | 265, 563                                                   |
|                                                                      | 愛 媛<br>Ehime     |             | 208, 866                                           | 60, 684                                                                            | 114, 271                                                   | 667, 198                                     | 338, 581                                                                           | 303, 422                                                   |
|                                                                      | 高 知<br>Kochi     |             | 114, 194                                           | 34, 876                                                                            | 60, 401                                                    | 340, 499                                     | 188, 632                                                                           | 139, 799                                                   |
|                                                                      | 計<br>Total       |             | 612, 477                                           | 175, 155                                                                           | 343, 802                                                   | 1, 935, 884                                  | 963, 030                                                                           | 904, 412                                                   |
| 福 岡<br>Fukuoka                                                       | 福 岡<br>Fukuoka   |             | 855, 715                                           | 233, 378                                                                           | 488, 409                                                   | 3, 104, 966                                  | 1, 523, 887                                                                        | 1, 477, 365                                                |
|                                                                      | 佐 賀<br>Saga      |             | 153, 178                                           | 42, 967                                                                            | 88, 135                                                    | 443, 643                                     | 215, 823                                                                           | 210, 563                                                   |
|                                                                      | 長 崎<br>Nagasaki  |             | 214, 763                                           | 63, 354                                                                            | 115, 256                                                   | 610, 416                                     | 303, 096                                                                           | 281, 927                                                   |
|                                                                      | 計<br>Total       |             | 1, 223, 656                                        | 339, 699                                                                           | 691, 800                                                   | 4, 159, 025                                  | 2, 042, 807                                                                        | 1, 969, 856                                                |
| 熊 本<br>Kumamoto                                                      | 熊 本<br>Kumamoto  |             | 282, 979                                           | 79, 841                                                                            | 156, 592                                                   | 889, 029                                     | 445, 993                                                                           | 407, 339                                                   |
|                                                                      | 大 分<br>Oita      |             | 166, 708                                           | 47, 862                                                                            | 89, 715                                                    | 520, 237                                     | 262, 735                                                                           | 236, 676                                                   |
|                                                                      | 宮 崎<br>Miyazaki  |             | 167, 142                                           | 49, 194                                                                            | 86, 508                                                    | 481, 862                                     | 255, 246                                                                           | 205, 340                                                   |
|                                                                      | 鹿児島<br>Kagoshima |             | 247, 388                                           | 73, 213                                                                            | 131, 707                                                   | 714, 549                                     | 364, 267                                                                           | 319, 483                                                   |
|                                                                      | 計<br>Total       |             | 864, 217                                           | 250, 110                                                                           | 464, 522                                                   | 2, 605, 678                                  | 1, 328, 240                                                                        | 1, 168, 839                                                |
| 沖 縄<br>Okinawa                                                       | 沖 縄<br>Okinawa   |             | 225, 147                                           | 86, 149                                                                            | 91, 458                                                    | 740, 053                                     | 480, 290                                                                           | 231, 359                                                   |
| 全 国 計 Grand Total                                                    |                  |             | 22, 924, 173                                       | 6, 532, 556                                                                        | 13, 315, 935                                               | 94, 247, 360                                 | 46, 351, 939                                                                       | 45, 287, 738                                               |

(注) この表は「(1) 申告及び処理の状況」を都道府県別に示したものである。

Note: This table shows “(1) Statistics of filing returns and cases processed” by prefecture.

| 合 計 Total                                                             |                                                                       |                                                           |                                                                     | 区 分<br>Type                                          |                        |
|-----------------------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------------------|---------------------------------------------------------------------|------------------------------------------------------|------------------------|
| 申告納税額<br><br>Amount of self-<br>assessment income<br>tax              | 対前年増減<br><br>Compared to the<br>previous year                         | 伸び率<br><br>Growth rate                                    | 還付税額<br><br>Refund                                                  |                                                      |                        |
| 百万円<br>Million yen                                                    | 百万円<br>Million yen                                                    | %                                                         | 百万円<br>Million yen                                                  | 国税局・都道府県<br>Regional Taxation Bureau/Prefecture      |                        |
| 109,273                                                               | 5,071                                                                 | 4.9                                                       | 32,603                                                              | 北海道<br>Hokkaido                                      | 札 幌<br>Sapporo         |
| 16,983<br>16,255<br>46,675<br>10,497<br>15,408<br>27,287<br>133,105   | △ 30<br>122<br>1,407<br>△ 566<br>1,138<br>△ 1,211<br>860              | △ 0.2<br>0.8<br>3.1<br>△ 5.1<br>8.0<br>△ 4.2<br>0.7       | 6,290<br>6,843<br>16,336<br>5,258<br>6,178<br>10,863<br>51,767      | 青 森<br>岩 手<br>宮 城<br>秋 田<br>山 形<br>福 島<br>計<br>Total | 仙 台<br>Sendai          |
| 53,883<br>36,625<br>35,953<br>207,404<br>30,329<br>38,001<br>402,197  | 545<br>345<br>△ 1,855<br>49<br>181<br>2,204<br>1,471                  | 1.0<br>1.0<br>△ 4.9<br>0.0<br>0.6<br>6.2<br>0.4           | 20,966<br>13,776<br>13,359<br>66,067<br>13,129<br>15,534<br>142,831 | 茨 城<br>栃 木<br>群 馬<br>埼 玉<br>新 潟<br>長 野<br>計<br>Total | 関東信越<br>Kanto Shinetsu |
| 160,503<br>1,086,088<br>327,555<br>20,063<br>1,594,209                | △ 8,180<br>△ 15,603<br>△ 11,013<br>2,517<br>△ 32,279                  | △ 4.8<br>△ 1.4<br>△ 3.3<br>14.3<br>△ 2.0                  | 61,202<br>313,263<br>114,029<br>5,933<br>494,427                    | 千 葉<br>東 京<br>神奈川<br>山 梨<br>計<br>Total               | 東 京<br>Tokyo           |
| 16,705<br>23,719<br>13,728<br>54,153                                  | △ 1,793<br>383<br>265<br>△ 1,143                                      | △ 9.7<br>1.6<br>2.0<br>△ 2.1                              | 7,543<br>8,208<br>5,563<br>21,313                                   | 富 山<br>石 川<br>福 井<br>計<br>Total                      | 金 沢<br>Kanazawa        |
| 42,086<br>84,405<br>244,596<br>35,617<br>406,705                      | △ 2,551<br>3,813<br>△ 9,047<br>953<br>△ 6,831                         | △ 5.7<br>4.7<br>△ 3.6<br>2.7<br>△ 1.7                     | 15,303<br>27,369<br>73,246<br>13,571<br>129,488                     | 岐 阜<br>静 岡<br>愛 知<br>三 重<br>計<br>Total               | 名古屋<br>Nagoya          |
| 26,051<br>71,128<br>245,359<br>144,831<br>27,519<br>16,458<br>531,346 | △ 16,653<br>475<br>△ 13,063<br>△ 16,386<br>451<br>△ 1,290<br>△ 46,466 | △ 39.0<br>0.7<br>△ 5.1<br>△ 10.2<br>1.7<br>△ 7.3<br>△ 8.0 | 11,826<br>25,557<br>94,626<br>57,401<br>13,085<br>6,419<br>208,913  | 滋 賀<br>京 都<br>大 阪<br>兵 庫<br>奈 良<br>和歌山<br>計<br>Total | 大 阪<br>Osaka           |
| 7,109<br>8,628<br>32,032<br>61,361<br>20,533<br>129,663               | △ 153<br>△ 287<br>△ 1,041<br>△ 1,539<br>△ 19,049<br>△ 22,069          | △ 2.1<br>△ 3.2<br>△ 3.1<br>△ 2.4<br>△ 48.1<br>△ 14.5      | 3,381<br>3,762<br>13,547<br>20,616<br>8,372<br>49,678               | 鳥 取<br>島 根<br>岡 山<br>広 島<br>山 口<br>計<br>Total        | 広 島<br>Hiroshima       |
| 10,256<br>15,584<br>20,888<br>11,713<br>58,442                        | △ 929<br>△ 171<br>788<br>92<br>△ 219                                  | △ 8.3<br>△ 1.1<br>3.9<br>0.8<br>△ 0.4                     | 5,175<br>7,040<br>7,974<br>3,890<br>24,078                          | 徳 島<br>香 川<br>愛 媛<br>高 知<br>計<br>Total               | 高 松<br>Takamatsu       |
| 113,951<br>13,035<br>17,220<br>144,206                                | △ 3,493<br>966<br>△ 1,580<br>△ 4,106                                  | △ 3.0<br>8.0<br>△ 8.4<br>△ 2.8                            | 42,449<br>5,420<br>7,330<br>55,199                                  | 福 岡<br>佐 賀<br>長 崎<br>計<br>Total                      | 福 岡<br>Fukuoka         |
| 28,906<br>16,288<br>15,963<br>20,299<br>81,456                        | 246<br>1,225<br>△ 587<br>△ 1,101<br>△ 217                             | 0.9<br>8.1<br>△ 3.5<br>△ 5.1<br>△ 0.3                     | 11,367<br>6,341<br>5,807<br>8,956<br>32,471                         | 熊 本<br>大 分<br>宮 崎<br>鹿 児 島<br>計<br>Total             | 熊 本<br>Kumamoto        |
| 39,173                                                                | △ 3,804                                                               | △ 8.9                                                     | 7,291                                                               | 沖 縄<br>Okinawa                                       | 沖 縄<br>Okinawa         |
| 3,683,928                                                             | △ 109,734                                                             | △ 2.9                                                     | 1,250,061                                                           | 全 国 計 Grand Total                                    |                        |

## (4) 都道府県別の課税状況（その２：事業所得者）

Statistics of taxation by prefecture (Part 2 : Operating income earners)

| 所得種類<br>Income type                               |                  |  | 所得者別内訳 Breakdown by income earners               |                                                                                      |                                                           |                                         |                                                                                      |                                                           |                                               |                    |
|---------------------------------------------------|------------------|--|--------------------------------------------------|--------------------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------|--------------------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------|--------------------|
|                                                   |                  |  | 事業所得者 Operating income earners                   |                                                                                      |                                                           |                                         |                                                                                      |                                                           | 申告納税額<br>Amount of self-assessment income tax | 還付税額<br>Refund     |
|                                                   |                  |  | 人<br>Number of<br>Income tax self-<br>assessment | 申告納税額<br>のある者<br>Number of<br>taxpayers<br>who have income<br>tax<br>self-assessment | 還付申告<br>をした者<br>Number of filing<br>returns for<br>refund | 総所得<br>金額等<br>Total net income,<br>etc. | 申告納税額<br>のある者<br>Number of<br>taxpayers<br>who have income<br>tax<br>self-assessment | 還付申告<br>をした者<br>Number of filing<br>returns for<br>refund |                                               |                    |
|                                                   |                  |  |                                                  |                                                                                      |                                                           |                                         |                                                                                      |                                                           |                                               |                    |
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                  |  | 人<br>Person                                      | 人<br>Person                                                                          | 人<br>Person                                               | 百万円<br>Million yen                      | 百万円<br>Million yen                                                                   | 百万円<br>Million yen                                        | 百万円<br>Million yen                            | 百万円<br>Million yen |
| 札幌<br>Sapporo                                     | 北海道<br>Hokkaido  |  | 147, 176                                         | 70, 265                                                                              | 30, 708                                                   | 490, 972                                | 405, 099                                                                             | 61, 417                                                   | 47, 185                                       | 6, 577             |
| 仙台<br>Sendai                                      | 青森<br>Aomori     |  | 43, 760                                          | 19, 446                                                                              | 9, 201                                                    | 108, 027                                | 85, 098                                                                              | 14, 859                                                   | 8, 131                                        | 1, 500             |
|                                                   | 岩手<br>Iwate      |  | 35, 237                                          | 14, 255                                                                              | 8, 566                                                    | 80, 924                                 | 60, 966                                                                              | 13, 482                                                   | 5, 731                                        | 1, 362             |
|                                                   | 宮城<br>Miyagi     |  | 60, 457                                          | 25, 447                                                                              | 14, 433                                                   | 160, 991                                | 119, 294                                                                             | 28, 990                                                   | 11, 930                                       | 3, 255             |
|                                                   | 秋田<br>Akita      |  | 28, 609                                          | 11, 752                                                                              | 6, 892                                                    | 65, 057                                 | 49, 359                                                                              | 10, 577                                                   | 4, 450                                        | 1, 013             |
|                                                   | 山形<br>Yamagata   |  | 37, 237                                          | 16, 248                                                                              | 9, 073                                                    | 89, 098                                 | 66, 905                                                                              | 15, 016                                                   | 5, 661                                        | 1, 266             |
|                                                   | 福島<br>Fukushima  |  | 51, 702                                          | 22, 520                                                                              | 10, 744                                                   | 124, 661                                | 94, 290                                                                              | 19, 601                                                   | 8, 625                                        | 2, 017             |
|                                                   | 計<br>Total       |  | 257, 002                                         | 109, 668                                                                             | 58, 909                                                   | 628, 757                                | 475, 911                                                                             | 102, 525                                                  | 44, 526                                       | 10, 413            |
| 関東信越<br>Kanto Shinetsu                            | 茨城<br>Ibaraki    |  | 83, 374                                          | 39, 087                                                                              | 15, 713                                                   | 223, 571                                | 173, 728                                                                             | 31, 770                                                   | 16, 624                                       | 3, 609             |
|                                                   | 栃木<br>Tochigi    |  | 56, 378                                          | 25, 499                                                                              | 11, 808                                                   | 147, 628                                | 110, 932                                                                             | 24, 533                                                   | 10, 565                                       | 2, 782             |
|                                                   | 群馬<br>Gunma      |  | 59, 056                                          | 26, 334                                                                              | 11, 602                                                   | 149, 047                                | 111, 078                                                                             | 24, 225                                                   | 9, 799                                        | 2, 867             |
|                                                   | 埼玉<br>Saitama    |  | 199, 952                                         | 95, 255                                                                              | 47, 185                                                   | 563, 340                                | 406, 924                                                                             | 113, 248                                                  | 33, 942                                       | 13, 693            |
|                                                   | 新潟<br>Niigata    |  | 61, 932                                          | 27, 442                                                                              | 13, 887                                                   | 148, 905                                | 109, 416                                                                             | 27, 201                                                   | 8, 491                                        | 2, 727             |
|                                                   | 長野<br>Nagano     |  | 67, 445                                          | 30, 173                                                                              | 14, 793                                                   | 168, 340                                | 126, 876                                                                             | 28, 023                                                   | 10, 772                                       | 3, 094             |
|                                                   | 計<br>Total       |  | 528, 137                                         | 243, 790                                                                             | 114, 988                                                  | 1, 400, 831                             | 1, 038, 955                                                                          | 249, 000                                                  | 90, 192                                       | 28, 771            |
| 東京<br>Tokyo                                       | 千葉<br>Chiba      |  | 163, 233                                         | 73, 024                                                                              | 38, 713                                                   | 454, 625                                | 326, 526                                                                             | 94, 266                                                   | 28, 602                                       | 11, 032            |
|                                                   | 東京<br>Tokyo      |  | 483, 092                                         | 193, 218                                                                             | 174, 537                                                  | 1, 831, 264                             | 1, 213, 486                                                                          | 541, 249                                                  | 136, 673                                      | 82, 019            |
|                                                   | 神奈川<br>Kanagawa  |  | 240, 548                                         | 109, 320                                                                             | 66, 102                                                   | 735, 049                                | 520, 864                                                                             | 168, 211                                                  | 48, 618                                       | 21, 230            |
|                                                   | 山梨<br>Yamanashi  |  | 33, 807                                          | 16, 171                                                                              | 5, 524                                                    | 90, 943                                 | 71, 821                                                                              | 11, 858                                                   | 6, 570                                        | 1, 427             |
|                                                   | 計<br>Total       |  | 920, 680                                         | 391, 733                                                                             | 284, 876                                                  | 3, 111, 881                             | 2, 132, 696                                                                          | 815, 584                                                  | 220, 463                                      | 115, 707           |
| 金沢<br>Kanazawa                                    | 富山<br>Toyama     |  | 28, 207                                          | 13, 246                                                                              | 6, 082                                                    | 82, 249                                 | 63, 493                                                                              | 13, 370                                                   | 6, 340                                        | 1, 444             |
|                                                   | 石川<br>Ishikawa   |  | 36, 083                                          | 17, 143                                                                              | 7, 690                                                    | 100, 277                                | 75, 600                                                                              | 16, 899                                                   | 6, 827                                        | 1, 892             |
|                                                   | 福井<br>Fukui      |  | 24, 318                                          | 11, 335                                                                              | 5, 025                                                    | 62, 131                                 | 46, 854                                                                              | 10, 373                                                   | 3, 669                                        | 1, 202             |
|                                                   | 計<br>Total       |  | 88, 608                                          | 41, 724                                                                              | 18, 797                                                   | 244, 656                                | 185, 947                                                                             | 40, 642                                                   | 16, 836                                       | 4, 538             |
| 名古屋<br>Nagoya                                     | 岐阜<br>Gifu       |  | 62, 107                                          | 29, 310                                                                              | 12, 034                                                   | 180, 998                                | 138, 783                                                                             | 27, 322                                                   | 13, 661                                       | 3, 151             |
|                                                   | 静岡<br>Shizuoka   |  | 112, 790                                         | 53, 729                                                                              | 23, 698                                                   | 316, 862                                | 241, 645                                                                             | 51, 346                                                   | 22, 087                                       | 5, 731             |
|                                                   | 愛知<br>Aichi      |  | 200, 306                                         | 97, 630                                                                              | 42, 724                                                   | 679, 413                                | 528, 015                                                                             | 108, 884                                                  | 60, 693                                       | 13, 132            |
|                                                   | 三重<br>Mie        |  | 51, 521                                          | 24, 183                                                                              | 9, 782                                                    | 152, 568                                | 118, 950                                                                             | 21, 655                                                   | 12, 686                                       | 2, 549             |
|                                                   | 計<br>Total       |  | 426, 724                                         | 204, 852                                                                             | 88, 238                                                   | 1, 329, 841                             | 1, 027, 393                                                                          | 209, 207                                                  | 109, 127                                      | 24, 562            |
| 大阪<br>Osaka                                       | 滋賀<br>Shiga      |  | 36, 796                                          | 15, 844                                                                              | 7, 687                                                    | 102, 731                                | 77, 033                                                                              | 16, 700                                                   | 8, 230                                        | 2, 078             |
|                                                   | 京都<br>Kyoto      |  | 80, 335                                          | 30, 537                                                                              | 16, 807                                                   | 196, 819                                | 139, 365                                                                             | 39, 215                                                   | 13, 656                                       | 5, 190             |
|                                                   | 大阪<br>Osaka      |  | 286, 423                                         | 113, 098                                                                             | 58, 131                                                   | 725, 397                                | 508, 596                                                                             | 149, 672                                                  | 50, 194                                       | 22, 823            |
|                                                   | 兵庫<br>Hyogo      |  | 156, 969                                         | 61, 782                                                                              | 32, 259                                                   | 420, 418                                | 302, 526                                                                             | 80, 354                                                   | 31, 214                                       | 10, 808            |
|                                                   | 奈良<br>Nara       |  | 37, 567                                          | 13, 079                                                                              | 7, 981                                                    | 90, 284                                 | 62, 968                                                                              | 17, 945                                                   | 6, 691                                        | 2, 356             |
|                                                   | 和歌山<br>Wakayama  |  | 39, 881                                          | 16, 853                                                                              | 6, 542                                                    | 96, 224                                 | 72, 995                                                                              | 13, 067                                                   | 6, 763                                        | 1, 498             |
|                                                   | 計<br>Total       |  | 637, 971                                         | 251, 193                                                                             | 129, 407                                                  | 1, 631, 873                             | 1, 163, 483                                                                          | 316, 953                                                  | 116, 748                                      | 44, 752            |
| 広島<br>Hiroshima                                   | 鳥取<br>Tottori    |  | 16, 291                                          | 6, 924                                                                               | 3, 559                                                    | 38, 160                                 | 28, 014                                                                              | 6, 847                                                    | 2, 433                                        | 666                |
|                                                   | 島根<br>Shimane    |  | 18, 882                                          | 8, 623                                                                               | 3, 993                                                    | 48, 005                                 | 36, 939                                                                              | 7, 336                                                    | 3, 248                                        | 700                |
|                                                   | 岡山<br>Okayama    |  | 50, 446                                          | 21, 939                                                                              | 10, 456                                                   | 123, 366                                | 89, 217                                                                              | 22, 698                                                   | 6, 911                                        | 2, 652             |
|                                                   | 広島<br>Hiroshima  |  | 73, 728                                          | 32, 685                                                                              | 15, 284                                                   | 198, 311                                | 146, 221                                                                             | 35, 121                                                   | 13, 131                                       | 4, 023             |
|                                                   | 山口<br>Yamaguchi  |  | 37, 976                                          | 17, 719                                                                              | 7, 492                                                    | 97, 470                                 | 74, 323                                                                              | 15, 446                                                   | 6, 345                                        | 1, 700             |
|                                                   | 計<br>Total       |  | 197, 323                                         | 87, 890                                                                              | 40, 784                                                   | 505, 312                                | 374, 715                                                                             | 87, 448                                                   | 32, 068                                       | 9, 740             |
| 高松<br>Takamatsu                                   | 徳島<br>Tokushima  |  | 23, 196                                          | 9, 113                                                                               | 4, 759                                                    | 47, 580                                 | 33, 614                                                                              | 8, 702                                                    | 2, 432                                        | 1, 020             |
|                                                   | 香川<br>Kagawa     |  | 26, 710                                          | 11, 629                                                                              | 5, 726                                                    | 65, 660                                 | 46, 700                                                                              | 12, 883                                                   | 3, 668                                        | 1, 473             |
|                                                   | 愛媛<br>Ehime      |  | 40, 802                                          | 16, 678                                                                              | 8, 448                                                    | 90, 270                                 | 65, 277                                                                              | 15, 718                                                   | 4, 919                                        | 1, 790             |
|                                                   | 高知<br>Kochi      |  | 25, 890                                          | 10, 951                                                                              | 5, 122                                                    | 56, 010                                 | 42, 162                                                                              | 8, 623                                                    | 3, 351                                        | 962                |
|                                                   | 計<br>Total       |  | 116, 598                                         | 48, 371                                                                              | 24, 055                                                   | 259, 520                                | 187, 753                                                                             | 45, 925                                                   | 14, 370                                       | 5, 244             |
| 福岡<br>Fukuoka                                     | 福岡<br>Fukuoka    |  | 161, 812                                         | 64, 958                                                                              | 35, 087                                                   | 395, 343                                | 278, 340                                                                             | 80, 972                                                   | 23, 875                                       | 10, 539            |
|                                                   | 佐賀<br>Saga       |  | 29, 322                                          | 13, 587                                                                              | 5, 825                                                    | 77, 281                                 | 59, 716                                                                              | 11, 001                                                   | 4, 813                                        | 1, 187             |
|                                                   | 長崎<br>Nagasaki   |  | 45, 103                                          | 18, 959                                                                              | 8, 710                                                    | 100, 231                                | 73, 755                                                                              | 16, 352                                                   | 5, 935                                        | 1, 816             |
|                                                   | 計<br>Total       |  | 236, 237                                         | 97, 504                                                                              | 49, 622                                                   | 572, 854                                | 411, 811                                                                             | 108, 325                                                  | 34, 623                                       | 13, 543            |
| 熊本<br>Kumamoto                                    | 熊本<br>Kumamoto   |  | 59, 948                                          | 24, 610                                                                              | 13, 365                                                   | 139, 772                                | 99, 270                                                                              | 26, 099                                                   | 7, 708                                        | 2, 766             |
|                                                   | 大分<br>Oita       |  | 32, 994                                          | 12, 930                                                                              | 6, 469                                                    | 69, 390                                 | 49, 129                                                                              | 12, 434                                                   | 3, 749                                        | 1, 460             |
|                                                   | 宮崎<br>Miyazaki   |  | 39, 504                                          | 16, 113                                                                              | 7, 862                                                    | 85, 427                                 | 62, 567                                                                              | 13, 840                                                   | 5, 079                                        | 1, 599             |
|                                                   | 鹿児島<br>Kagoshima |  | 51, 140                                          | 21, 142                                                                              | 9, 757                                                    | 105, 976                                | 75, 897                                                                              | 18, 234                                                   | 5, 535                                        | 2, 024             |
|                                                   | 計<br>Total       |  | 183, 586                                         | 74, 795                                                                              | 37, 453                                                   | 400, 565                                | 286, 864                                                                             | 70, 607                                                   | 22, 071                                       | 7, 849             |
| 沖縄<br>Okinawa                                     | 沖縄<br>Okinawa    |  | 50, 793                                          | 17, 616                                                                              | 8, 140                                                    | 85, 576                                 | 60, 459                                                                              | 15, 165                                                   | 4, 957                                        | 2, 118             |
| 全国計 Grand Total                                   |                  |  | 3, 790, 835                                      | 1, 639, 401                                                                          | 885, 977                                                  | 10, 662, 639                            | 7, 751, 084                                                                          | 2, 122, 798                                               | 753, 166                                      | 273, 816           |

(注) この表は「(1) 申告及び処理の状況」を都道府県別に示したものである。

Note: This table shows “(1) Statistics of filing returns and cases processed” by prefecture.



## (4) 都道府県別の課税状況（その３：不動産所得者）

Statistics of taxation by prefecture (Part 3 : Real estate income earners)

| Statistics of taxation by prefecture (Table 5 : Real estate income earners) |       |           | 所得者別内訳 Breakdown by income earners          |                                                                  |                                           |                           |                                                                  |                                           |                                             |                    |
|-----------------------------------------------------------------------------|-------|-----------|---------------------------------------------|------------------------------------------------------------------|-------------------------------------------|---------------------------|------------------------------------------------------------------|-------------------------------------------|---------------------------------------------|--------------------|
|                                                                             |       |           | 不 動 産 所 得 者 Real estate income earners      |                                                                  |                                           |                           |                                                                  |                                           | 申告納税額                                       | 還付税額               |
|                                                                             |       |           | 人 員                                         | 申告納税額<br>のある者                                                    | 還付申告<br>をした者                              | 総 所 得<br>金 額 等            | 申告納税額<br>のある者                                                    | 還付申告<br>をした者                              |                                             |                    |
|                                                                             |       |           |                                             |                                                                  |                                           |                           |                                                                  |                                           |                                             |                    |
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture                           |       |           | Number of<br>Income tax self-<br>assessment | Number of taxpayers<br>who have income<br>tax<br>self-assessment | Number of filing<br>returns for<br>refund | Total net income,<br>etc. | Number of taxpayers<br>who have income<br>tax<br>self-assessment | Number of filing<br>returns for<br>refund | Amount of self-<br>assessment<br>income tax | Refund             |
|                                                                             |       |           | 人<br>Person                                 | 人<br>Person                                                      | 人<br>Person                               | 百万円<br>Million yen        | 百万円<br>Million yen                                               | 百万円<br>Million yen                        | 百万円<br>Million yen                          | 百万円<br>Million yen |
| 札 幌<br>Sapporo                                                              | 北海道   | Hokkaido  | 44,466                                      | 26,004                                                           | 4,856                                     | 127,266                   | 113,716                                                          | 5,634                                     | 11,031                                      | 206                |
| 仙 台<br>Sendai                                                               | 青 森   | Aomori    | 10,439                                      | 6,196                                                            | 1,097                                     | 27,776                    | 24,956                                                           | 989                                       | 2,033                                       | 45                 |
|                                                                             | 岩 手   | Iwate     | 12,056                                      | 7,681                                                            | 1,440                                     | 34,736                    | 31,460                                                           | 1,579                                     | 2,433                                       | 58                 |
|                                                                             | 宮 城   | Miyagi    | 23,961                                      | 16,395                                                           | 2,020                                     | 90,934                    | 84,895                                                           | 2,592                                     | 9,706                                       | 84                 |
|                                                                             | 秋 田   | Akita     | 7,251                                       | 4,185                                                            | 1,176                                     | 19,017                    | 17,104                                                           | 915                                       | 1,386                                       | 25                 |
|                                                                             | 山 形   | Yamagata  | 10,179                                      | 6,169                                                            | 1,605                                     | 30,087                    | 26,999                                                           | 1,573                                     | 2,091                                       | 47                 |
|                                                                             | 福 島   | Fukushima | 18,280                                      | 11,976                                                           | 1,843                                     | 55,844                    | 51,023                                                           | 2,120                                     | 4,248                                       | 65                 |
|                                                                             | 計     | Total     | 82,166                                      | 52,602                                                           | 9,181                                     | 258,393                   | 236,437                                                          | 9,768                                     | 21,897                                      | 324                |
| 関 東 信 越<br>Kanto Shinetsu                                                   | 茨 城   | Ibaraki   | 28,113                                      | 19,568                                                           | 2,339                                     | 98,687                    | 91,980                                                           | 3,099                                     | 8,945                                       | 121                |
|                                                                             | 栃 木   | Tochigi   | 19,610                                      | 13,199                                                           | 1,803                                     | 66,448                    | 61,574                                                           | 2,223                                     | 5,954                                       | 75                 |
|                                                                             | 群 馬   | Gunma     | 21,663                                      | 14,873                                                           | 1,728                                     | 68,230                    | 62,631                                                           | 2,486                                     | 4,907                                       | 109                |
|                                                                             | 埼 玉   | Saitama   | 92,409                                      | 67,458                                                           | 6,580                                     | 427,954                   | 405,429                                                          | 10,655                                    | 51,983                                      | 449                |
|                                                                             | 新 潟   | Niigata   | 20,412                                      | 12,928                                                           | 2,404                                     | 64,167                    | 58,278                                                           | 2,880                                     | 5,254                                       | 81                 |
|                                                                             | 長 野   | Nagano    | 23,290                                      | 15,463                                                           | 2,709                                     | 68,510                    | 61,615                                                           | 3,678                                     | 4,401                                       | 116                |
|                                                                             | 計     | Total     | 205,497                                     | 143,489                                                          | 17,563                                    | 793,996                   | 741,507                                                          | 25,023                                    | 81,445                                      | 951                |
| 東 京<br>Tokyo                                                                | 千 葉   | Chiba     | 68,635                                      | 47,759                                                           | 4,813                                     | 289,146                   | 271,795                                                          | 7,641                                     | 34,431                                      | 369                |
|                                                                             | 東 京   | Tokyo     | 291,419                                     | 204,927                                                          | 25,323                                    | 1,381,712                 | 1,294,809                                                        | 47,629                                    | 180,790                                     | 5,183              |
|                                                                             | 神 奈 川 | Kanagawa  | 133,826                                     | 95,677                                                           | 10,223                                    | 642,369                   | 608,141                                                          | 16,931                                    | 84,768                                      | 1,862              |
|                                                                             | 山 梨   | Yamanashi | 10,030                                      | 6,738                                                            | 666                                       | 31,154                    | 28,536                                                           | 1,067                                     | 2,182                                       | 35                 |
|                                                                             | 計     | Total     | 503,910                                     | 355,101                                                          | 41,025                                    | 2,344,381                 | 2,203,281                                                        | 73,269                                    | 302,171                                     | 7,448              |
| 金 沢<br>Kanazawa                                                             | 富 山   | Toyama    | 7,111                                       | 4,762                                                            | 796                                       | 23,699                    | 21,546                                                           | 1,217                                     | 1,806                                       | 39                 |
|                                                                             | 石 川   | Ishikawa  | 11,226                                      | 7,853                                                            | 1,035                                     | 43,002                    | 39,949                                                           | 1,541                                     | 4,001                                       | 56                 |
|                                                                             | 福 井   | Fukui     | 7,485                                       | 5,090                                                            | 773                                       | 25,806                    | 23,610                                                           | 1,146                                     | 1,909                                       | 33                 |
|                                                                             | 計     | Total     | 25,822                                      | 17,705                                                           | 2,604                                     | 92,507                    | 85,105                                                           | 3,903                                     | 7,715                                       | 128                |
| 名 古 屋<br>Nagoya                                                             | 岐 阜   | Gifu      | 22,580                                      | 15,552                                                           | 2,019                                     | 74,936                    | 68,508                                                           | 3,216                                     | 5,239                                       | 126                |
|                                                                             | 静 岡   | Shizuoka  | 48,872                                      | 33,821                                                           | 4,549                                     | 173,046                   | 159,653                                                          | 6,780                                     | 14,326                                      | 216                |
|                                                                             | 愛 知   | Aichi     | 105,145                                     | 76,615                                                           | 9,188                                     | 441,909                   | 413,206                                                          | 16,036                                    | 41,831                                      | 683                |
|                                                                             | 三 重   | Mie       | 15,933                                      | 10,775                                                           | 1,616                                     | 55,011                    | 50,315                                                           | 2,518                                     | 4,264                                       | 89                 |
|                                                                             | 計     | Total     | 192,530                                     | 136,763                                                          | 17,372                                    | 744,902                   | 691,682                                                          | 28,549                                    | 65,660                                      | 1,114              |
| 大 阪<br>Osaka                                                                | 滋 賀   | Shiga     | 11,375                                      | 8,009                                                            | 1,075                                     | 44,823                    | 41,484                                                           | 1,896                                     | 3,798                                       | 87                 |
|                                                                             | 京 都   | Kyoto     | 31,159                                      | 20,950                                                           | 2,833                                     | 125,832                   | 116,319                                                          | 4,911                                     | 12,475                                      | 291                |
|                                                                             | 大 阪   | Osaka     | 98,423                                      | 67,436                                                           | 8,199                                     | 443,614                   | 414,951                                                          | 14,514                                    | 49,745                                      | 1,011              |
|                                                                             | 兵 庫   | Hyogo     | 52,485                                      | 34,709                                                           | 4,998                                     | 206,381                   | 189,882                                                          | 8,603                                     | 20,579                                      | 407                |
|                                                                             | 奈 良   | Nara      | 14,298                                      | 9,448                                                            | 1,290                                     | 52,881                    | 48,426                                                           | 2,298                                     | 4,540                                       | 102                |
|                                                                             | 和 歌 山 | Wakayama  | 9,357                                       | 5,793                                                            | 826                                       | 29,162                    | 26,233                                                           | 1,284                                     | 2,164                                       | 65                 |
|                                                                             | 計     | Total     | 217,097                                     | 146,345                                                          | 19,221                                    | 902,693                   | 837,295                                                          | 33,508                                    | 93,299                                      | 1,962              |
| 広 島<br>Hiroshima                                                            | 鳥 取   | Tottori   | 4,540                                       | 2,886                                                            | 474                                       | 13,467                    | 12,109                                                           | 639                                       | 900                                         | 26                 |
|                                                                             | 島 根   | Shimane   | 5,451                                       | 3,687                                                            | 506                                       | 17,703                    | 16,259                                                           | 686                                       | 1,286                                       | 20                 |
|                                                                             | 岡 山   | Okayama   | 18,635                                      | 12,835                                                           | 1,690                                     | 63,228                    | 58,067                                                           | 2,582                                     | 4,635                                       | 90                 |
|                                                                             | 広 島   | Hiroshima | 35,227                                      | 24,146                                                           | 2,903                                     | 125,253                   | 115,976                                                          | 4,320                                     | 11,160                                      | 164                |
|                                                                             | 山 口   | Yamaguchi | 12,383                                      | 7,799                                                            | 1,122                                     | 35,166                    | 31,744                                                           | 1,446                                     | 2,349                                       | 47                 |
| 計                                                                           | Total | 76,236    | 51,353                                      | 6,695                                                            | 254,817                                   | 234,155                   | 9,674                                                            | 20,330                                    | 347                                         |                    |
| 高 松<br>Takamatsu                                                            | 徳 島   | Tokushima | 6,217                                       | 4,155                                                            | 600                                       | 20,352                    | 18,574                                                           | 840                                       | 1,492                                       | 41                 |
|                                                                             | 香 川   | Kagawa    | 9,422                                       | 6,518                                                            | 915                                       | 30,658                    | 27,983                                                           | 1,391                                     | 2,138                                       | 43                 |
|                                                                             | 愛 媛   | Ehime     | 13,359                                      | 8,825                                                            | 1,181                                     | 41,970                    | 37,986                                                           | 1,693                                     | 3,067                                       | 46                 |
|                                                                             | 高 知   | Kochi     | 7,484                                       | 4,874                                                            | 700                                       | 24,061                    | 21,999                                                           | 874                                       | 1,902                                       | 29                 |
|                                                                             | 計     | Total     | 36,482                                      | 24,372                                                           | 3,396                                     | 117,041                   | 106,542                                                          | 4,798                                     | 8,599                                       | 159                |
| 福 岡<br>Fukuoka                                                              | 福 岡   | Fukuoka   | 50,549                                      | 33,756                                                           | 4,358                                     | 199,216                   | 185,130                                                          | 6,441                                     | 21,414                                      | 295                |
|                                                                             | 佐 賀   | Saga      | 6,852                                       | 4,455                                                            | 680                                       | 21,466                    | 19,570                                                           | 840                                       | 1,592                                       | 24                 |
|                                                                             | 長 崎   | Nagasaki  | 13,229                                      | 8,171                                                            | 1,069                                     | 36,012                    | 32,221                                                           | 1,372                                     | 2,554                                       | 47                 |
|                                                                             | 計     | Total     | 70,630                                      | 46,382                                                           | 6,107                                     | 256,694                   | 236,920                                                          | 8,653                                     | 25,560                                      | 366                |
| 熊 本<br>Kumamoto                                                             | 熊 本   | Kumamoto  | 16,242                                      | 10,296                                                           | 1,517                                     | 49,408                    | 44,529                                                           | 1,974                                     | 3,583                                       | 79                 |
|                                                                             | 大 分   | Oita      | 10,028                                      | 6,585                                                            | 733                                       | 29,590                    | 26,935                                                           | 960                                       | 2,033                                       | 42                 |
|                                                                             | 宮 崎   | Miyazaki  | 8,684                                       | 5,441                                                            | 669                                       | 24,852                    | 22,527                                                           | 825                                       | 1,797                                       | 28                 |
|                                                                             | 鹿 児 島 | Kagoshima | 13,119                                      | 7,780                                                            | 1,170                                     | 33,088                    | 29,121                                                           | 1,465                                     | 1,991                                       | 59                 |
|                                                                             | 計     | Total     | 48,073                                      | 30,102                                                           | 4,089                                     | 136,937                   | 123,111                                                          | 5,225                                     | 9,404                                       | 208                |
| 沖 縄<br>Okinawa                                                              | 沖 縄   | Okinawa   | 35,102                                      | 26,533                                                           | 1,383                                     | 130,969                   | 123,372                                                          | 2,348                                     | 12,139                                      | 139                |
| 全 国 計 Grand Total                                                           |       |           | 1,538,011                                   | 1,056,751                                                        | 133,492                                   | 6,160,596                 | 5,733,122                                                        | 210,351                                   | 659,250                                     | 13,351             |

(注) この表は「(1) 申告及び処理の状況」を都道府県別に示したものである。

Note: This table shows “(1) Statistics of filing returns and cases processed” by prefecture.

## (4) 都道府県別の課税状況（その４：給与所得者）

Statistics of taxation by prefecture (Part 4 : Employment income earners)

| 所得種類<br>Income type                               |                  |  | 所得者別内訳 Breakdown by income earners          |                                                                     |                                        |                    |                    |                    |                                             |                    |
|---------------------------------------------------|------------------|--|---------------------------------------------|---------------------------------------------------------------------|----------------------------------------|--------------------|--------------------|--------------------|---------------------------------------------|--------------------|
|                                                   |                  |  | 給与所得者 Employment income earners             |                                                                     |                                        |                    |                    |                    |                                             |                    |
|                                                   |                  |  | 人 員                                         |                                                                     |                                        | 総所得<br>金額等         | 申告納税額<br>のある者      | 還付申告<br>をした者       | 申告納税額                                       | 還付税額               |
|                                                   |                  |  | Number of<br>Income tax self-<br>assessment | Number of<br>taxpayers<br>who have income<br>tax<br>self-assessment | Number of filing<br>returns for refund |                    |                    |                    | Amount of self-<br>assessment<br>income tax | Refund             |
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                  |  | 人<br>Person                                 | 人<br>Person                                                         | 人<br>Person                            | 百万円<br>Million yen | 百万円<br>Million yen | 百万円<br>Million yen | 百万円<br>Million yen                          | 百万円<br>Million yen |
| 札幌<br>Sapporo                                     | 北海道<br>Hokkaido  |  | 411,259                                     | 101,859                                                             | 288,959                                | 1,737,264          | 623,593            | 1,073,598          | 19,176                                      | 20,188             |
| 仙台<br>Sendai                                      | 青森<br>Aomori     |  | 99,268                                      | 22,773                                                              | 71,392                                 | 339,520            | 125,624            | 205,431            | 3,825                                       | 3,717              |
|                                                   | 岩手<br>Iwate      |  | 104,897                                     | 25,327                                                              | 73,993                                 | 359,495            | 130,748            | 219,548            | 3,710                                       | 4,148              |
|                                                   | 宮城<br>Miyagi     |  | 193,905                                     | 45,039                                                              | 138,529                                | 826,990            | 286,361            | 518,267            | 9,055                                       | 9,775              |
|                                                   | 秋田<br>Akita      |  | 85,357                                      | 19,200                                                              | 62,447                                 | 284,733            | 96,833             | 181,539            | 2,566                                       | 3,229              |
|                                                   | 山形<br>Yamagata   |  | 92,216                                      | 22,410                                                              | 64,768                                 | 334,210            | 121,194            | 204,432            | 3,322                                       | 3,610              |
|                                                   | 福島<br>Fukushima  |  | 141,651                                     | 36,356                                                              | 97,675                                 | 562,295            | 219,659            | 328,637            | 6,570                                       | 6,691              |
|                                                   | 計<br>Total       |  | 717,294                                     | 171,105                                                             | 508,804                                | 2,707,243          | 980,420            | 1,657,854          | 29,048                                      | 31,171             |
| 関東信越<br>Kanto Shinetsu                            | 茨城<br>Ibaraki    |  | 236,342                                     | 54,947                                                              | 170,137                                | 1,031,250          | 348,045            | 656,730            | 10,710                                      | 12,722             |
|                                                   | 栃木<br>Tochigi    |  | 152,816                                     | 37,961                                                              | 107,048                                | 684,593            | 252,139            | 415,747            | 7,836                                       | 8,020              |
|                                                   | 群馬<br>Gunma      |  | 149,853                                     | 38,418                                                              | 103,402                                | 668,788            | 256,796            | 394,880            | 7,982                                       | 7,781              |
|                                                   | 埼玉<br>Saitama    |  | 655,692                                     | 147,079                                                             | 473,199                                | 3,154,009          | 984,460            | 2,082,480          | 30,749                                      | 38,770             |
|                                                   | 新潟<br>Niigata    |  | 176,150                                     | 45,033                                                              | 121,894                                | 695,414            | 258,764            | 418,893            | 7,282                                       | 7,339              |
|                                                   | 長野<br>Nagano     |  | 174,889                                     | 44,248                                                              | 121,527                                | 726,225            | 267,501            | 440,403            | 7,487                                       | 8,576              |
|                                                   | 計<br>Total       |  | 1,545,742                                   | 367,686                                                             | 1,097,207                              | 6,960,279          | 2,367,706          | 4,409,134          | 72,046                                      | 83,208             |
| 東京<br>Tokyo                                       | 千葉<br>Chiba      |  | 566,051                                     | 123,812                                                             | 411,941                                | 2,919,350          | 886,835            | 1,959,039          | 28,149                                      | 36,593             |
|                                                   | 東京<br>Tokyo      |  | 1,774,708                                   | 418,521                                                             | 1,283,211                              | 12,802,097         | 4,632,779          | 7,987,640          | 219,810                                     | 180,596            |
|                                                   | 神奈川<br>Kanagawa  |  | 931,795                                     | 205,949                                                             | 680,013                                | 5,406,764          | 1,661,562          | 3,626,461          | 58,567                                      | 67,342             |
|                                                   | 山梨<br>Yamanashi  |  | 69,573                                      | 19,418                                                              | 46,467                                 | 303,560            | 126,522            | 170,351            | 4,104                                       | 3,332              |
|                                                   | 計<br>Total       |  | 3,342,127                                   | 767,700                                                             | 2,421,632                              | 21,431,770         | 7,307,699          | 13,743,491         | 310,629                                     | 287,863            |
| 金沢<br>Kanazawa                                    | 富山<br>Toyama     |  | 84,587                                      | 22,610                                                              | 58,041                                 | 363,144            | 135,616            | 219,129            | 3,657                                       | 3,983              |
|                                                   | 石川<br>Ishikawa   |  | 93,684                                      | 24,984                                                              | 63,693                                 | 414,269            | 159,204            | 244,842            | 4,760                                       | 4,531              |
|                                                   | 福井<br>Fukui      |  | 62,020                                      | 17,259                                                              | 41,913                                 | 273,287            | 109,207            | 158,272            | 3,325                                       | 3,056              |
|                                                   | 計<br>Total       |  | 240,291                                     | 64,853                                                              | 163,647                                | 1,050,700          | 404,027            | 622,243            | 11,742                                      | 11,571             |
| 名古屋<br>Nagoya                                     | 岐阜<br>Gifu       |  | 179,700                                     | 46,831                                                              | 124,045                                | 785,599            | 291,461            | 474,900            | 8,737                                       | 8,590              |
|                                                   | 静岡<br>Shizuoka   |  | 297,523                                     | 79,102                                                              | 202,301                                | 1,359,708          | 510,666            | 813,878            | 15,923                                      | 15,065             |
|                                                   | 愛知<br>Aichi      |  | 680,461                                     | 162,241                                                             | 483,780                                | 3,654,117          | 1,263,694          | 2,303,740          | 43,396                                      | 43,359             |
|                                                   | 三重<br>Mie        |  | 148,693                                     | 35,875                                                              | 105,282                                | 669,120            | 229,430            | 423,206            | 6,631                                       | 7,368              |
|                                                   | 計<br>Total       |  | 1,306,377                                   | 324,049                                                             | 915,408                                | 6,468,544          | 2,295,251          | 4,015,724          | 74,686                                      | 74,381             |
| 大阪<br>Osaka                                       | 滋賀<br>Shiga      |  | 122,542                                     | 26,668                                                              | 89,253                                 | 561,228            | 171,126            | 374,266            | 5,021                                       | 6,831              |
|                                                   | 京都<br>Kyoto      |  | 216,447                                     | 51,106                                                              | 153,384                                | 1,111,082          | 383,266            | 702,789            | 12,857                                      | 14,839             |
|                                                   | 大阪<br>Osaka      |  | 753,924                                     | 160,527                                                             | 552,007                                | 3,943,072          | 1,247,585          | 2,601,271          | 42,171                                      | 53,028             |
|                                                   | 兵庫<br>Hyogo      |  | 480,073                                     | 101,788                                                             | 353,078                                | 2,551,471          | 804,423            | 1,689,972          | 28,222                                      | 32,657             |
|                                                   | 奈良<br>Nara       |  | 106,235                                     | 23,408                                                              | 76,861                                 | 538,484            | 176,195            | 349,531            | 5,664                                       | 6,899              |
|                                                   | 和歌山<br>Wakayama  |  | 65,316                                      | 16,496                                                              | 45,175                                 | 283,164            | 106,734            | 169,390            | 3,331                                       | 3,307              |
|                                                   | 計<br>Total       |  | 1,744,537                                   | 379,993                                                             | 1,269,758                              | 8,988,502          | 2,889,327          | 5,887,220          | 97,268                                      | 117,560            |
| 広島<br>Hiroshima                                   | 鳥取<br>Tottori    |  | 43,981                                      | 11,229                                                              | 30,258                                 | 164,201            | 61,516             | 98,257             | 1,745                                       | 1,853              |
|                                                   | 島根<br>Shimane    |  | 55,771                                      | 15,524                                                              | 37,420                                 | 206,199            | 81,488             | 119,664            | 2,223                                       | 2,103              |
|                                                   | 岡山<br>Okayama    |  | 150,368                                     | 39,149                                                              | 102,668                                | 669,897            | 253,448            | 397,935            | 7,811                                       | 7,648              |
|                                                   | 広島<br>Hiroshima  |  | 230,374                                     | 64,229                                                              | 153,255                                | 1,086,013          | 420,682            | 637,162            | 13,088                                      | 11,664             |
|                                                   | 山口<br>Yamaguchi  |  | 101,264                                     | 29,161                                                              | 66,562                                 | 423,729            | 165,592            | 247,042            | 4,450                                       | 4,419              |
|                                                   | 計<br>Total       |  | 581,758                                     | 159,292                                                             | 390,163                                | 2,550,039          | 982,725            | 1,500,061          | 29,318                                      | 27,686             |
| 高松<br>Takamatsu                                   | 徳島<br>Tokushima  |  | 53,260                                      | 13,263                                                              | 37,295                                 | 241,800            | 89,306             | 147,397            | 2,998                                       | 2,687              |
|                                                   | 香川<br>Kagawa     |  | 75,312                                      | 20,758                                                              | 50,619                                 | 335,374            | 130,326            | 197,005            | 3,944                                       | 3,584              |
|                                                   | 愛媛<br>Ehime      |  | 88,429                                      | 24,586                                                              | 58,570                                 | 399,311            | 163,660            | 225,653            | 5,206                                       | 4,244              |
|                                                   | 高知<br>Kochi      |  | 45,340                                      | 13,433                                                              | 29,544                                 | 189,024            | 84,148             | 100,830            | 2,705                                       | 1,994              |
|                                                   | 計<br>Total       |  | 262,341                                     | 72,040                                                              | 176,028                                | 1,165,508          | 467,439            | 670,885            | 14,854                                      | 12,508             |
| 福岡<br>Fukuoka                                     | 福岡<br>Fukuoka    |  | 401,873                                     | 94,691                                                              | 284,355                                | 1,874,026          | 670,872            | 1,156,046          | 22,036                                      | 23,507             |
|                                                   | 佐賀<br>Saga       |  | 73,360                                      | 17,844                                                              | 51,449                                 | 266,359            | 96,419             | 162,688            | 2,711                                       | 3,104              |
|                                                   | 長崎<br>Nagasaki   |  | 92,846                                      | 25,605                                                              | 61,930                                 | 363,785            | 146,960            | 207,524            | 4,371                                       | 3,977              |
|                                                   | 計<br>Total       |  | 568,079                                     | 138,140                                                             | 397,734                                | 2,504,169          | 914,252            | 1,526,258          | 29,118                                      | 30,588             |
| 熊本<br>Kumamoto                                    | 熊本<br>Kumamoto   |  | 128,120                                     | 31,431                                                              | 88,976                                 | 527,314            | 200,955            | 312,187            | 6,439                                       | 6,475              |
|                                                   | 大分<br>Oita       |  | 72,417                                      | 19,291                                                              | 48,761                                 | 310,109            | 124,422            | 177,556            | 4,041                                       | 3,522              |
|                                                   | 宮崎<br>Miyazaki   |  | 71,629                                      | 19,436                                                              | 47,607                                 | 282,956            | 120,959            | 154,070            | 4,024                                       | 3,124              |
|                                                   | 鹿児島<br>Kagoshima |  | 111,191                                     | 31,236                                                              | 73,259                                 | 447,388            | 191,910            | 243,072            | 6,144                                       | 5,296              |
|                                                   | 計<br>Total       |  | 383,357                                     | 101,394                                                             | 258,603                                | 1,567,767          | 638,246            | 886,885            | 20,648                                      | 18,416             |
| 沖縄<br>Okinawa                                     | 沖縄<br>Okinawa    |  | 95,782                                      | 30,997                                                              | 58,456                                 | 365,375            | 168,983            | 185,399            | 5,718                                       | 4,041              |
| 全国計 Grand Total                                   |                  |  | 11,198,944                                  | 2,679,108                                                           | 7,946,399                              | 57,497,161         | 20,039,667         | 36,178,752         | 714,252                                     | 719,180            |

(注) この表は「(1) 申告及び処理の状況」を都道府県別に示したものである。

Note: This table shows “(1) Statistics of filing returns and cases processed” by prefecture.

## (4) 都道府県別の課税状況（その５：雑所得者）

Statistics of taxation by prefecture (Part 5 : Miscellaneous income earners)

| 所得種類<br>Income type                               |                  |  | 所得者別内訳 Breakdown by income earners           |                                                                                      |                                                        |                                         |                                                                                      |                                                        |                                               |                    |
|---------------------------------------------------|------------------|--|----------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------|--------------------|
|                                                   |                  |  | 雑所得者 Miscellaneous income earners            |                                                                                      |                                                        |                                         |                                                                                      |                                                        | 申告納税額<br>Amount of self-assessment income tax | 還付税額<br>Refund     |
|                                                   |                  |  | 人<br>Number of<br>Income tax self-assessment | 申告納税額<br>のある者<br>Number of<br>taxpayers<br>who have income<br>tax<br>self-assessment | 還付申告<br>をした者<br>Number of filing<br>returns for refund | 総所得<br>金額等<br>Total net income,<br>etc. | 申告納税額<br>のある者<br>Number of<br>taxpayers<br>who have income<br>tax<br>self-assessment | 還付申告<br>をした者<br>Number of filing<br>returns for refund |                                               |                    |
|                                                   |                  |  |                                              |                                                                                      |                                                        |                                         |                                                                                      |                                                        |                                               |                    |
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                  |  | 人<br>Person                                  | 人<br>Person                                                                          | 人<br>Person                                            | 百万円<br>Million yen                      | 百万円<br>Million yen                                                                   | 百万円<br>Million yen                                     | 百万円<br>Million yen                            | 百万円<br>Million yen |
| 札幌<br>Sapporo                                     | 北海道<br>Hokkaido  |  | 195,229                                      | 26,486                                                                               | 136,602                                                | 250,332                                 | 65,535                                                                               | 173,241                                                | 2,390                                         | 4,078              |
| 仙台<br>Sendai                                      | 青森<br>Aomori     |  | 47,602                                       | 5,965                                                                                | 34,322                                                 | 52,888                                  | 13,044                                                                               | 37,531                                                 | 307                                           | 818                |
|                                                   | 岩手<br>Iwate      |  | 58,341                                       | 7,690                                                                                | 42,151                                                 | 61,859                                  | 16,164                                                                               | 42,883                                                 | 387                                           | 1,034              |
|                                                   | 宮城<br>Miyagi     |  | 97,856                                       | 13,858                                                                               | 70,028                                                 | 130,867                                 | 34,123                                                                               | 91,707                                                 | 1,104                                         | 2,236              |
|                                                   | 秋田<br>Akita      |  | 45,587                                       | 5,164                                                                                | 34,153                                                 | 48,362                                  | 10,546                                                                               | 35,756                                                 | 252                                           | 793                |
|                                                   | 山形<br>Yamagata   |  | 52,621                                       | 6,447                                                                                | 39,019                                                 | 56,994                                  | 12,892                                                                               | 41,353                                                 | 275                                           | 990                |
|                                                   | 福島<br>Fukushima  |  | 79,054                                       | 10,883                                                                               | 56,037                                                 | 90,017                                  | 23,003                                                                               | 62,761                                                 | 584                                           | 1,555              |
|                                                   | 計<br>Total       |  | 381,061                                      | 50,007                                                                               | 275,710                                                | 440,987                                 | 109,773                                                                              | 311,991                                                | 2,909                                         | 7,426              |
| 関東信越<br>Kanto Shinetsu                            | 茨城<br>Ibaraki    |  | 140,364                                      | 17,866                                                                               | 107,188                                                | 204,613                                 | 46,144                                                                               | 153,819                                                | 1,694                                         | 3,561              |
|                                                   | 栃木<br>Tochigi    |  | 84,372                                       | 11,222                                                                               | 61,693                                                 | 113,043                                 | 27,330                                                                               | 82,130                                                 | 840                                           | 2,132              |
|                                                   | 群馬<br>Gunma      |  | 79,390                                       | 11,597                                                                               | 56,111                                                 | 104,890                                 | 27,704                                                                               | 73,479                                                 | 871                                           | 1,849              |
|                                                   | 埼玉<br>Saitama    |  | 328,544                                      | 48,941                                                                               | 234,133                                                | 515,021                                 | 136,032                                                                              | 363,925                                                | 6,276                                         | 9,616              |
|                                                   | 新潟<br>Niigata    |  | 103,903                                      | 14,112                                                                               | 73,840                                                 | 121,922                                 | 30,483                                                                               | 85,319                                                 | 1,103                                         | 2,138              |
|                                                   | 長野<br>Nagano     |  | 114,657                                      | 17,039                                                                               | 81,718                                                 | 143,370                                 | 39,267                                                                               | 98,410                                                 | 1,080                                         | 2,777              |
|                                                   | 計<br>Total       |  | 851,230                                      | 120,777                                                                              | 614,683                                                | 1,202,858                               | 306,960                                                                              | 857,083                                                | 11,864                                        | 22,073             |
| 東京<br>Tokyo                                       | 千葉<br>Chiba      |  | 295,004                                      | 44,051                                                                               | 210,070                                                | 489,784                                 | 123,247                                                                              | 352,574                                                | 5,027                                         | 9,678              |
|                                                   | 東京<br>Tokyo      |  | 569,386                                      | 94,049                                                                               | 375,168                                                | 1,043,772                               | 393,593                                                                              | 622,079                                                | 38,047                                        | 24,380             |
|                                                   | 神奈川<br>Kanagawa  |  | 447,101                                      | 66,207                                                                               | 320,485                                                | 804,258                                 | 210,689                                                                              | 573,385                                                | 10,019                                        | 16,679             |
|                                                   | 山梨<br>Yamanashi  |  | 38,604                                       | 6,475                                                                                | 26,114                                                 | 50,312                                  | 15,510                                                                               | 32,855                                                 | 531                                           | 840                |
|                                                   | 計<br>Total       |  | 1,350,095                                    | 210,782                                                                              | 931,837                                                | 2,388,125                               | 743,039                                                                              | 1,580,894                                              | 53,623                                        | 51,576             |
| 金沢<br>Kanazawa                                    | 富山<br>Toyama     |  | 56,817                                       | 7,955                                                                                | 41,707                                                 | 74,554                                  | 18,655                                                                               | 53,059                                                 | 592                                           | 1,466              |
|                                                   | 石川<br>Ishikawa   |  | 52,878                                       | 7,862                                                                                | 37,191                                                 | 67,388                                  | 18,746                                                                               | 45,776                                                 | 712                                           | 1,193              |
|                                                   | 福井<br>Fukui      |  | 37,095                                       | 6,094                                                                                | 25,251                                                 | 47,750                                  | 13,967                                                                               | 31,526                                                 | 440                                           | 875                |
|                                                   | 計<br>Total       |  | 146,790                                      | 21,911                                                                               | 104,149                                                | 189,692                                 | 51,368                                                                               | 130,362                                                | 1,744                                         | 3,534              |
| 名古屋<br>Nagoya                                     | 岐阜<br>Gifu       |  | 93,905                                       | 15,155                                                                               | 65,146                                                 | 129,332                                 | 37,355                                                                               | 86,834                                                 | 1,204                                         | 2,310              |
|                                                   | 静岡<br>Shizuoka   |  | 165,993                                      | 28,376                                                                               | 111,299                                                | 253,440                                 | 86,920                                                                               | 156,192                                                | 5,059                                         | 4,247              |
|                                                   | 愛知<br>Aichi      |  | 322,134                                      | 50,465                                                                               | 225,229                                                | 498,659                                 | 139,293                                                                              | 343,281                                                | 5,705                                         | 9,619              |
|                                                   | 三重<br>Mie        |  | 93,795                                       | 12,421                                                                               | 69,387                                                 | 135,699                                 | 29,750                                                                               | 100,994                                                | 755                                           | 2,575              |
|                                                   | 計<br>Total       |  | 675,827                                      | 106,417                                                                              | 471,061                                                | 1,017,130                               | 293,319                                                                              | 687,301                                                | 12,723                                        | 18,751             |
| 大阪<br>Osaka                                       | 滋賀<br>Shiga      |  | 74,299                                       | 9,909                                                                                | 55,252                                                 | 108,721                                 | 25,778                                                                               | 79,487                                                 | 918                                           | 2,114              |
|                                                   | 京都<br>Kyoto      |  | 115,537                                      | 15,468                                                                               | 79,795                                                 | 164,294                                 | 44,690                                                                               | 112,589                                                | 2,703                                         | 3,467              |
|                                                   | 大阪<br>Osaka      |  | 336,932                                      | 42,091                                                                               | 237,241                                                | 508,977                                 | 129,291                                                                              | 360,141                                                | 7,203                                         | 11,079             |
|                                                   | 兵庫<br>Hyogo      |  | 265,778                                      | 33,393                                                                               | 195,255                                                | 408,648                                 | 99,663                                                                               | 294,843                                                | 6,171                                         | 8,447              |
|                                                   | 奈良<br>Nara       |  | 72,711                                       | 8,763                                                                                | 55,379                                                 | 118,867                                 | 25,293                                                                               | 90,256                                                 | 1,116                                         | 2,547              |
|                                                   | 和歌山<br>Wakayama  |  | 43,365                                       | 5,318                                                                                | 31,908                                                 | 56,533                                  | 13,542                                                                               | 40,609                                                 | 699                                           | 1,008              |
|                                                   | 計<br>Total       |  | 908,622                                      | 114,942                                                                              | 654,830                                                | 1,366,040                               | 338,257                                                                              | 977,926                                                | 18,810                                        | 28,662             |
| 広島<br>Hiroshima                                   | 鳥取<br>Tottori    |  | 30,459                                       | 3,714                                                                                | 22,051                                                 | 35,534                                  | 8,744                                                                                | 24,966                                                 | 328                                           | 655                |
|                                                   | 島根<br>Shimane    |  | 38,169                                       | 5,525                                                                                | 27,220                                                 | 44,544                                  | 11,614                                                                               | 30,764                                                 | 264                                           | 718                |
|                                                   | 岡山<br>Okayama    |  | 97,515                                       | 13,582                                                                               | 70,104                                                 | 122,230                                 | 33,522                                                                               | 83,458                                                 | 1,208                                         | 2,311              |
|                                                   | 広島<br>Hiroshima  |  | 145,962                                      | 23,531                                                                               | 101,757                                                | 197,469                                 | 56,466                                                                               | 132,703                                                | 1,914                                         | 3,414              |
|                                                   | 山口<br>Yamaguchi  |  | 81,101                                       | 12,409                                                                               | 58,373                                                 | 110,785                                 | 31,973                                                                               | 74,660                                                 | 2,567                                         | 1,680              |
|                                                   | 計<br>Total       |  | 393,206                                      | 58,761                                                                               | 279,505                                                | 510,562                                 | 142,320                                                                              | 346,551                                                | 6,281                                         | 8,778              |
| 高松<br>Takamatsu                                   | 徳島<br>Tokushima  |  | 34,395                                       | 3,500                                                                                | 26,167                                                 | 42,591                                  | 8,502                                                                                | 32,453                                                 | 316                                           | 844                |
|                                                   | 香川<br>Kagawa     |  | 50,782                                       | 6,541                                                                                | 37,621                                                 | 67,132                                  | 17,328                                                                               | 47,349                                                 | 804                                           | 1,374              |
|                                                   | 愛媛<br>Ehime      |  | 59,483                                       | 7,441                                                                                | 42,855                                                 | 73,431                                  | 17,635                                                                               | 52,437                                                 | 666                                           | 1,342              |
|                                                   | 高知<br>Kochi      |  | 32,417                                       | 4,075                                                                                | 23,744                                                 | 37,154                                  | 9,077                                                                                | 26,587                                                 | 282                                           | 675                |
|                                                   | 計<br>Total       |  | 177,077                                      | 21,557                                                                               | 130,387                                                | 220,308                                 | 52,542                                                                               | 158,826                                                | 2,068                                         | 4,236              |
| 福岡<br>Fukuoka                                     | 福岡<br>Fukuoka    |  | 216,412                                      | 26,769                                                                               | 154,428                                                | 289,945                                 | 71,510                                                                               | 206,437                                                | 3,396                                         | 5,716              |
|                                                   | 佐賀<br>Saga       |  | 40,223                                       | 5,286                                                                                | 28,818                                                 | 47,186                                  | 11,881                                                                               | 33,074                                                 | 326                                           | 863                |
|                                                   | 長崎<br>Nagasaki   |  | 58,504                                       | 7,993                                                                                | 41,582                                                 | 71,098                                  | 18,249                                                                               | 49,591                                                 | 576                                           | 1,167              |
|                                                   | 計<br>Total       |  | 315,139                                      | 40,048                                                                               | 224,828                                                | 408,230                                 | 101,640                                                                              | 289,102                                                | 4,298                                         | 7,746              |
| 熊本<br>Kumamoto                                    | 熊本<br>Kumamoto   |  | 70,192                                       | 8,995                                                                                | 49,343                                                 | 84,623                                  | 21,117                                                                               | 59,762                                                 | 709                                           | 1,541              |
|                                                   | 大分<br>Oita       |  | 46,624                                       | 6,443                                                                                | 32,103                                                 | 59,273                                  | 15,027                                                                               | 41,319                                                 | 347                                           | 1,004              |
|                                                   | 宮崎<br>Miyazaki   |  | 42,105                                       | 5,274                                                                                | 28,805                                                 | 46,835                                  | 11,548                                                                               | 32,839                                                 | 296                                           | 816                |
|                                                   | 鹿児島<br>Kagoshima |  | 65,568                                       | 9,216                                                                                | 45,518                                                 | 76,374                                  | 20,661                                                                               | 51,999                                                 | 589                                           | 1,237              |
|                                                   | 計<br>Total       |  | 224,489                                      | 29,928                                                                               | 155,769                                                | 267,104                                 | 68,353                                                                               | 185,919                                                | 1,941                                         | 4,598              |
| 沖縄<br>Okinawa                                     | 沖縄<br>Okinawa    |  | 37,066                                       | 6,479                                                                                | 22,028                                                 | 41,074                                  | 15,478                                                                               | 23,717                                                 | 733                                           | 639                |
| 全国計 Grand Total                                   |                  |  | 5,655,831                                    | 808,095                                                                              | 4,001,389                                              | 8,302,444                               | 2,288,583                                                                            | 5,722,911                                              | 119,384                                       | 162,098            |

(注) この表は「(1) 申告及び処理の状況」を都道府県別に示したものである。

Note: This table shows “(1) Statistics of filing returns and cases processed” by prefecture.

## (4) 都道府県別の課税状況（その6：他の区分に該当しない所得者）

Statistics of taxation by prefecture (Part 6 : Other income earners)

| 所得種類<br>Income type                               |                  |  | 所得者別内訳 Breakdown by income earners                                       |                                                     |                                                                          |                                                     |                                                                          |                                                     |                                               |                    |
|---------------------------------------------------|------------------|--|--------------------------------------------------------------------------|-----------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------|--------------------|
|                                                   |                  |  | 他の区分に該当しない所得者 Income earners not otherwise classified                    |                                                     |                                                                          |                                                     |                                                                          |                                                     |                                               |                    |
|                                                   |                  |  | 人 員                                                                      |                                                     |                                                                          | 総 所 得 金 額 等                                         |                                                                          |                                                     | 申告納税額<br>Amount of self-assessment income tax | 還付税額<br>Refund     |
|                                                   |                  |  | 申告納税額<br>のある者<br>Number of taxpayers who have income tax self-assessment | 還付申告<br>をした者<br>Number of filing returns for refund | 申告納税額<br>のある者<br>Number of taxpayers who have income tax self-assessment | 還付申告<br>をした者<br>Number of filing returns for refund | 申告納税額<br>のある者<br>Number of taxpayers who have income tax self-assessment | 還付申告<br>をした者<br>Number of filing returns for refund |                                               |                    |
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                  |  | 人<br>Person                                                              | 人<br>Person                                         | 人<br>Person                                                              | 百万円<br>Million yen                                  | 百万円<br>Million yen                                                       | 百万円<br>Million yen                                  | 百万円<br>Million yen                            | 百万円<br>Million yen |
| 札 幌<br>Sapporo                                    | 北海道<br>Hokkaido  |  | 23,389                                                                   | 11,664                                              | 10,098                                                                   | 248,030                                             | 223,372                                                                  | 23,332                                              | 29,490                                        | 1,554              |
| 仙 台<br>Sendai                                     | 青 森<br>Aomori    |  | 4,777                                                                    | 2,296                                               | 2,048                                                                    | 25,405                                              | 22,214                                                                   | 2,958                                               | 2,688                                         | 209                |
|                                                   | 岩 手<br>Iwate     |  | 4,867                                                                    | 2,420                                               | 2,095                                                                    | 36,350                                              | 32,077                                                                   | 4,001                                               | 3,994                                         | 241                |
|                                                   | 宮 城<br>Miyagi    |  | 9,724                                                                    | 5,399                                               | 3,711                                                                    | 123,221                                             | 111,959                                                                  | 10,911                                              | 14,880                                        | 987                |
|                                                   | 秋 田<br>Akita     |  | 3,102                                                                    | 1,504                                               | 1,350                                                                    | 19,529                                              | 15,638                                                                   | 3,764                                               | 1,843                                         | 197                |
|                                                   | 山 形<br>Yamagata  |  | 4,197                                                                    | 1,837                                               | 2,029                                                                    | 32,750                                              | 28,729                                                                   | 3,666                                               | 4,060                                         | 265                |
|                                                   | 福 島<br>Fukushima |  | 7,405                                                                    | 3,830                                               | 3,016                                                                    | 67,064                                              | 57,708                                                                   | 8,958                                               | 7,259                                         | 535                |
|                                                   | 計<br>Total       |  | 34,072                                                                   | 17,286                                              | 14,249                                                                   | 304,320                                             | 268,324                                                                  | 34,258                                              | 34,724                                        | 2,435              |
| 関東信越<br>Kanto Shinetsu                            | 茨 城<br>Ibaraki   |  | 13,362                                                                   | 7,374                                               | 5,125                                                                    | 135,806                                             | 121,050                                                                  | 14,192                                              | 15,911                                        | 954                |
|                                                   | 栃 木<br>Tochigi   |  | 9,453                                                                    | 4,936                                               | 3,882                                                                    | 99,145                                              | 87,626                                                                   | 11,121                                              | 11,430                                        | 768                |
|                                                   | 群 馬<br>Gunma     |  | 9,621                                                                    | 5,066                                               | 3,973                                                                    | 103,457                                             | 92,768                                                                   | 10,117                                              | 12,394                                        | 753                |
|                                                   | 埼 玉<br>Saitama   |  | 41,817                                                                   | 21,226                                              | 18,322                                                                   | 663,897                                             | 610,989                                                                  | 51,417                                              | 84,455                                        | 3,539              |
|                                                   | 新 潟<br>Niigata   |  | 10,330                                                                   | 4,432                                               | 5,168                                                                    | 77,753                                              | 66,290                                                                   | 11,015                                              | 8,199                                         | 844                |
|                                                   | 長 野<br>Nagano    |  | 11,465                                                                   | 5,332                                               | 5,434                                                                    | 119,228                                             | 106,333                                                                  | 12,401                                              | 14,261                                        | 971                |
|                                                   | 計<br>Total       |  | 96,048                                                                   | 48,366                                              | 41,904                                                                   | 1,199,286                                           | 1,085,056                                                                | 110,264                                             | 146,650                                       | 7,828              |
| 東 京<br>Tokyo                                      | 千 葉<br>Chiba     |  | 37,322                                                                   | 18,398                                              | 16,724                                                                   | 518,652                                             | 468,194                                                                  | 48,752                                              | 64,294                                        | 3,531              |
|                                                   | 東 京<br>Tokyo     |  | 118,175                                                                  | 56,534                                              | 56,402                                                                   | 3,904,284                                           | 3,636,612                                                                | 261,568                                             | 510,768                                       | 21,086             |
|                                                   | 神奈川<br>Kanagawa  |  | 62,998                                                                   | 29,257                                              | 30,556                                                                   | 1,019,364                                           | 924,373                                                                  | 92,728                                              | 125,584                                       | 6,916              |
|                                                   | 山 梨<br>Yamanashi |  | 4,242                                                                    | 2,481                                               | 1,452                                                                    | 49,017                                              | 45,133                                                                   | 3,640                                               | 6,677                                         | 300                |
|                                                   | 計<br>Total       |  | 222,737                                                                  | 106,670                                             | 105,134                                                                  | 5,491,318                                           | 5,074,311                                                                | 406,688                                             | 707,323                                       | 31,832             |
| 金 沢<br>Kanazawa                                   | 富 山<br>Toyama    |  | 6,110                                                                    | 2,368                                               | 3,440                                                                    | 43,146                                              | 35,340                                                                   | 7,614                                               | 4,310                                         | 612                |
|                                                   | 石 川<br>Ishikawa  |  | 6,154                                                                    | 3,064                                               | 2,722                                                                    | 66,559                                              | 58,443                                                                   | 7,898                                               | 7,419                                         | 536                |
|                                                   | 福 井<br>Fukui     |  | 3,913                                                                    | 1,756                                               | 1,939                                                                    | 42,108                                              | 34,684                                                                   | 7,255                                               | 4,386                                         | 395                |
|                                                   | 計<br>Total       |  | 16,177                                                                   | 7,188                                               | 8,101                                                                    | 151,814                                             | 128,468                                                                  | 22,767                                              | 16,115                                        | 1,543              |
| 名古屋<br>Nagoya                                     | 岐 阜<br>Gifu      |  | 12,591                                                                   | 5,585                                               | 6,264                                                                    | 115,688                                             | 100,847                                                                  | 14,389                                              | 13,246                                        | 1,125              |
|                                                   | 静 岡<br>Shizuoka  |  | 22,928                                                                   | 10,492                                              | 11,048                                                                   | 234,183                                             | 205,791                                                                  | 27,342                                              | 27,011                                        | 2,110              |
|                                                   | 愛 知<br>Aichi     |  | 56,556                                                                   | 24,068                                              | 29,859                                                                   | 767,628                                             | 684,713                                                                  | 81,118                                              | 92,971                                        | 6,454              |
|                                                   | 三 重<br>Mie       |  | 10,554                                                                   | 4,439                                               | 5,467                                                                    | 96,708                                              | 83,882                                                                   | 12,517                                              | 11,281                                        | 990                |
|                                                   | 計<br>Total       |  | 102,629                                                                  | 44,584                                              | 52,638                                                                   | 1,214,207                                           | 1,075,233                                                                | 135,366                                             | 144,508                                       | 10,679             |
| 大 阪<br>Osaka                                      | 滋 賀<br>Shiga     |  | 7,888                                                                    | 3,596                                               | 3,855                                                                    | 73,829                                              | 62,990                                                                   | 10,585                                              | 8,084                                         | 716                |
|                                                   | 京 都<br>Kyoto     |  | 16,356                                                                   | 7,039                                               | 8,353                                                                    | 243,160                                             | 217,405                                                                  | 24,912                                              | 29,437                                        | 1,770              |
|                                                   | 大 阪<br>Osaka     |  | 48,995                                                                   | 20,645                                              | 25,563                                                                   | 783,652                                             | 699,916                                                                  | 81,413                                              | 96,046                                        | 6,686              |
|                                                   | 兵 庫<br>Hyogo     |  | 35,764                                                                   | 14,448                                              | 19,348                                                                   | 489,292                                             | 433,189                                                                  | 54,751                                              | 58,645                                        | 5,081              |
|                                                   | 奈 良<br>Nara      |  | 9,629                                                                    | 3,594                                               | 5,588                                                                    | 87,012                                              | 72,932                                                                   | 13,804                                              | 9,508                                         | 1,181              |
|                                                   | 和歌山<br>Wakayama  |  | 4,772                                                                    | 2,008                                               | 2,448                                                                    | 33,760                                              | 28,220                                                                   | 5,330                                               | 3,500                                         | 541                |
|                                                   | 計<br>Total       |  | 123,404                                                                  | 51,330                                              | 65,155                                                                   | 1,710,704                                           | 1,514,653                                                                | 190,795                                             | 205,221                                       | 15,977             |
| 広 島<br>Hiroshima                                  | 鳥 取<br>Tottori   |  | 2,587                                                                    | 1,133                                               | 1,281                                                                    | 16,592                                              | 13,919                                                                   | 2,600                                               | 1,702                                         | 181                |
|                                                   | 島 根<br>Shimane   |  | 2,809                                                                    | 1,294                                               | 1,323                                                                    | 17,037                                              | 13,734                                                                   | 3,183                                               | 1,607                                         | 222                |
|                                                   | 岡 山<br>Okayama   |  | 10,229                                                                   | 4,837                                               | 4,785                                                                    | 96,703                                              | 84,918                                                                   | 11,415                                              | 11,468                                        | 847                |
|                                                   | 広 島<br>Hiroshima |  | 15,110                                                                   | 6,980                                               | 7,257                                                                    | 187,704                                             | 168,132                                                                  | 19,014                                              | 22,069                                        | 1,351              |
|                                                   | 山 口<br>Yamaguchi |  | 6,695                                                                    | 3,014                                               | 3,249                                                                    | 45,861                                              | 38,760                                                                   | 6,815                                               | 4,821                                         | 527                |
|                                                   | 計<br>Total       |  | 37,430                                                                   | 17,258                                              | 17,895                                                                   | 363,896                                             | 319,463                                                                  | 43,027                                              | 41,666                                        | 3,128              |
| 高 松<br>Takamatsu                                  | 徳 島<br>Tokushima |  | 4,228                                                                    | 1,641                                               | 2,320                                                                    | 30,180                                              | 23,755                                                                   | 6,237                                               | 3,018                                         | 583                |
|                                                   | 香 川<br>Kagawa    |  | 5,895                                                                    | 2,477                                               | 3,108                                                                    | 46,859                                              | 39,729                                                                   | 6,935                                               | 5,029                                         | 567                |
|                                                   | 愛 媛<br>Ehime     |  | 6,793                                                                    | 3,154                                               | 3,217                                                                    | 62,216                                              | 54,023                                                                   | 7,921                                               | 7,031                                         | 551                |
|                                                   | 高 知<br>Kochi     |  | 3,063                                                                    | 1,543                                               | 1,291                                                                    | 34,250                                              | 31,247                                                                   | 2,885                                               | 3,473                                         | 229                |
|                                                   | 計<br>Total       |  | 19,979                                                                   | 8,815                                               | 9,936                                                                    | 173,506                                             | 148,753                                                                  | 23,979                                              | 18,551                                        | 1,930              |
| 福 岡<br>Fukuoka                                    | 福 岡<br>Fukuoka   |  | 25,069                                                                   | 13,204                                              | 10,181                                                                   | 346,436                                             | 318,035                                                                  | 27,470                                              | 43,230                                        | 2,392              |
|                                                   | 佐 賀<br>Saga      |  | 3,421                                                                    | 1,795                                               | 1,363                                                                    | 31,351                                              | 28,237                                                                   | 2,960                                               | 3,594                                         | 241                |
|                                                   | 長 崎<br>Nagasaki  |  | 5,081                                                                    | 2,626                                               | 1,965                                                                    | 39,290                                              | 31,911                                                                   | 7,088                                               | 3,784                                         | 323                |
|                                                   | 計<br>Total       |  | 33,571                                                                   | 17,625                                              | 13,509                                                                   | 417,077                                             | 378,184                                                                  | 37,517                                              | 50,608                                        | 2,955              |
| 熊 本<br>Kumamoto                                   | 熊 本<br>Kumamoto  |  | 8,477                                                                    | 4,509                                               | 3,391                                                                    | 87,912                                              | 80,121                                                                   | 7,317                                               | 10,467                                        | 506                |
|                                                   | 大 分<br>Oita      |  | 4,645                                                                    | 2,613                                               | 1,649                                                                    | 51,876                                              | 47,222                                                                   | 4,407                                               | 6,117                                         | 313                |
|                                                   | 宮 崎<br>Miyazaki  |  | 5,220                                                                    | 2,930                                               | 1,565                                                                    | 41,793                                              | 37,646                                                                   | 3,766                                               | 4,766                                         | 241                |
|                                                   | 鹿児島<br>Kagoshima |  | 6,370                                                                    | 3,839                                               | 2,003                                                                    | 51,723                                              | 46,678                                                                   | 4,713                                               | 6,041                                         | 340                |
|                                                   | 計<br>Total       |  | 24,712                                                                   | 13,891                                              | 8,608                                                                    | 233,304                                             | 211,666                                                                  | 20,203                                              | 27,392                                        | 1,400              |
| 沖 縄<br>Okinawa                                    | 沖 縄<br>Okinawa   |  | 6,404                                                                    | 4,524                                               | 1,451                                                                    | 117,058                                             | 111,998                                                                  | 4,730                                               | 15,626                                        | 354                |
| 全 国 計 Grand Total                                 |                  |  | 740,552                                                                  | 349,201                                             | 348,678                                                                  | 11,624,519                                          | 10,539,483                                                               | 1,052,926                                           | 1,437,875                                     | 81,615             |

(注) この表は「(1) 申告及び処理の状況」を都道府県別に示したものである。

Note: This table shows “(1) Statistics of filing returns and cases processed” by prefecture.

## 2-2 所得階級別人員

Number of income earners by Income Range

## (1) 所得階級別人員（その1）

(単位：人)

Number of income earners by income range (Part 1)

(In persons)

| 区 分<br><br>Type                | 人員<br><br>Number of Income tax self-assessment | 所 得 者 別 内 訳 Breakdown by income earners                              |                                                 |                                   |                                                                      |                                                 |                                      |                                                                      |                                                 |  |
|--------------------------------|------------------------------------------------|----------------------------------------------------------------------|-------------------------------------------------|-----------------------------------|----------------------------------------------------------------------|-------------------------------------------------|--------------------------------------|----------------------------------------------------------------------|-------------------------------------------------|--|
|                                |                                                | 申告納税額のある者<br>Number of taxpayers who have income tax self-assessment | 還付申告をした者<br>Number of filing returns for refund | 事業所得者<br>Operating income earners | 申告納税額のある者<br>Number of taxpayers who have income tax self-assessment | 還付申告をした者<br>Number of filing returns for refund | 不動産所得者<br>Real estate income earners | 申告納税額のある者<br>Number of taxpayers who have income tax self-assessment | 還付申告をした者<br>Number of filing returns for refund |  |
|                                |                                                |                                                                      |                                                 |                                   |                                                                      |                                                 |                                      |                                                                      |                                                 |  |
| 70万円以下 0.7 million yen or less | 4,398,033                                      | 104,962                                                              | 2,297,019                                       | 1,221,336                         | 41,605                                                               | 294,614                                         | 286,261                              | 15,250                                                               | 45,039                                          |  |
| 100万円 "                        | 1,357,293                                      | 239,971                                                              | 832,712                                         | 302,162                           | 90,929                                                               | 89,065                                          | 109,785                              | 40,927                                                               | 15,285                                          |  |
| 150万円 "                        | 2,715,061                                      | 605,167                                                              | 1,828,793                                       | 413,757                           | 195,785                                                              | 107,645                                         | 157,768                              | 97,056                                                               | 20,850                                          |  |
| 200万円 "                        | 2,430,438                                      | 737,196                                                              | 1,562,320                                       | 332,551                           | 205,366                                                              | 74,533                                          | 132,177                              | 102,236                                                              | 14,787                                          |  |
| 250万円 "                        | 1,945,875                                      | 689,607                                                              | 1,175,069                                       | 274,951                           | 188,203                                                              | 55,612                                          | 110,803                              | 94,200                                                               | 10,186                                          |  |
| 300万円 "                        | 1,520,446                                      | 579,633                                                              | 880,324                                         | 225,756                           | 161,493                                                              | 43,781                                          | 96,142                               | 85,862                                                               | 7,267                                           |  |
| 400万円 "                        | 2,283,907                                      | 872,201                                                              | 1,305,188                                       | 325,712                           | 236,404                                                              | 63,660                                          | 155,685                              | 144,080                                                              | 9,259                                           |  |
| 500万円 "                        | 1,553,507                                      | 582,128                                                              | 892,778                                         | 204,798                           | 149,015                                                              | 43,340                                          | 115,739                              | 109,902                                                              | 5,014                                           |  |
| 600万円 "                        | 1,073,013                                      | 398,190                                                              | 640,256                                         | 129,365                           | 95,729                                                               | 29,676                                          | 83,104                               | 80,223                                                               | 2,564                                           |  |
| 700万円 "                        | 776,579                                        | 293,845                                                              | 472,306                                         | 84,159                            | 62,622                                                               | 20,600                                          | 61,088                               | 59,704                                                               | 1,258                                           |  |
| 800万円 "                        | 549,531                                        | 216,374                                                              | 329,265                                         | 57,175                            | 42,302                                                               | 14,622                                          | 46,086                               | 45,330                                                               | 707                                             |  |
| 1,000万円 "                      | 686,293                                        | 290,498                                                              | 392,404                                         | 68,910                            | 50,142                                                               | 18,645                                          | 61,500                               | 60,835                                                               | 619                                             |  |
| 1,200万円 "                      | 412,370                                        | 186,074                                                              | 224,670                                         | 37,888                            | 26,991                                                               | 10,848                                          | 35,635                               | 35,337                                                               | 269                                             |  |
| 1,500万円 "                      | 366,698                                        | 187,772                                                              | 177,705                                         | 33,443                            | 24,462                                                               | 8,938                                           | 31,207                               | 30,990                                                               | 200                                             |  |
| 2,000万円 "                      | 345,618                                        | 195,641                                                              | 149,288                                         | 29,406                            | 23,291                                                               | 6,086                                           | 25,790                               | 25,679                                                               | 100                                             |  |
| 3,000万円 "                      | 273,636                                        | 172,634                                                              | 100,842                                         | 23,643                            | 20,652                                                               | 2,980                                           | 17,461                               | 17,398                                                               | 57                                              |  |
| 5,000万円 "                      | 139,690                                        | 102,400                                                              | 37,187                                          | 15,253                            | 14,419                                                               | 818                                             | 8,321                                | 8,296                                                                | 24                                              |  |
| 1億円 " 0.1 billion yen or less  | 66,936                                         | 53,178                                                               | 13,705                                          | 7,994                             | 7,631                                                                | 346                                             | 2,826                                | 2,814                                                                | 6                                               |  |
| 2億円 "                          | 19,945                                         | 16,716                                                               | 3,180                                           | 2,067                             | 1,880                                                                | 145                                             | 535                                  | 535                                                                  | -                                               |  |
| 5億円 "                          | 6,930                                          | 6,173                                                                | 747                                             | 436                               | 408                                                                  | 22                                              | 90                                   | 89                                                                   | 1                                               |  |
| 10億円 "                         | 1,466                                          | 1,343                                                                | 123                                             | 53                                | 52                                                                   | 1                                               | 6                                    | 6                                                                    | -                                               |  |
| 20億円 "                         | 579                                            | 533                                                                  | 45                                              | 13                                | 13                                                                   | -                                               | 2                                    | 2                                                                    | -                                               |  |
| 50億円 "                         | 252                                            | 244                                                                  | 8                                               | 7                                 | 7                                                                    | -                                               | -                                    | -                                                                    | -                                               |  |
| 100億円 "                        | 52                                             | 51                                                                   | 1                                               | -                                 | -                                                                    | -                                               | -                                    | -                                                                    | -                                               |  |
| 100億円 超 Over 10 billion yen    | 25                                             | 25                                                                   | -                                               | -                                 | -                                                                    | -                                               | -                                    | -                                                                    | -                                               |  |
| 合 計 Total                      | 内 11,291 Including<br>22,924,173               | 内 8,656 Including<br>6,532,556                                       | 内 2,344 Including<br>13,315,935                 | 3,790,835                         | 1,639,401                                                            | 885,977                                         | 1,538,011                            | 1,056,751                                                            | 133,492                                         |  |

調査対象等： 令和4年分の申告所得税について、令和5年3月31日までに申告又は処理（更正、決定等）した者の令和5年6月30日現在の総所得金額等により区分してその分布を示したものである。

（注） 合計欄の内書は、「変動所得及び臨時所得の平均課税」の適用を受けた者を掲げた。

用語の説明： 1 **総所得金額等**とは、総所得金額（利子、配当、不動産、事業、給与、譲渡、一時、雑の各所得金額の合計）、分離譲渡所得、株式等に係る譲渡所得等、上場株式等の配当等に係る配当所得、先物取引に係る雑所得等、山林所得、退職所得の各金額の合計額をいい、損益通算、純損失及び雑損失の繰越控除後の金額をいう。

2 **変動所得及び臨時所得の平均課税**とは、所得税の納税義務者に変動所得（漁獲から生ずる所得、原稿又は作曲の報酬、著作権の使用料による所得）又は臨時所得（職業野球選手の契約金等で臨時に発生する所得）がある場合の税額計算上の特別な方法である。変動所得の金額は、年により著しく変動しがちであり、臨時所得の金額は数年間分に見合う所得の金額が特定の時期に一括して支払われる性質のものであるため、これらの所得は、毎年ほぼ平均して所得の発生する者と比較すると累進税率の関係から税負担に不均衡が生ずる。この面を調整するため一定の条件に該当する変動所得又は臨時所得を有する納税義務者については、その納税義務者の選択により、特別な税額の計算が認められている。

Subject of survey: With respect to person who filed final returns or whose cases processed (correction or determination) for Income Tax were completed for 2022 by March 31, 2023, statistics of distribution by range classified by total net income as of June 30 is shown.

Note: "Including" in the column of "Total" shows the number of taxpayers for whom "Averaging taxation on fluctuating income and temporary income" was applied.

Terminology: 1 Total net income, etc. means the sum of total net income (total of interest income, dividend income, real estate income, business income, capital gains, occasional income and miscellaneous income), amount of capital gains for the separate transfer and stocks, income from dividends of listed stock type, miscellaneous income etc. that lie forward business, timber income, and retirement income, which is the total income after the deduction of the carried-over aggregation of profit and loss, net loss, and casualty loss.

2 "Averaging taxation on fluctuating income and temporary income" means a special method of computation of amount of income tax for taxpayers who have fluctuating income (such as income from fishing, remuneration for writing or music composition, and royalties for copyright) or temporary income (such as contract money for baseball players). The amount of fluctuating income tends to fluctuate heavily by year and the amount of temporary income is in nature lump sum money which covers income for several years. These income earners suffer unfair burden of tax due to progressive tax rate compared to those who earn rather stable income every year. To adjust this problem, the taxpayers who have fluctuating income or temporary income that meets a certain condition can choose a special computing system of tax.

## (1) 所得階級別人員（その2）

(単位：人)  
(In persons)

Number of income earners by income range (Part 2)

| 区 分<br><br>Type                | 所 得 者 別 内 訳 Breakdown by income earners       |                                                                                          |                                                               |                                             |                                                                                          |                                                            |                         |                                                                                          |                                                               |
|--------------------------------|-----------------------------------------------|------------------------------------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------|-------------------------|------------------------------------------------------------------------------------------|---------------------------------------------------------------|
|                                | 給与<br>所得者<br><br>Employment<br>income earners | 申告納税額<br>のある者<br><br>Number of<br>taxpayers<br>who have<br>income tax<br>self-assessment | 還付申告<br>をした者<br><br>Number of filing<br>returns for<br>refund | 雑所得者<br><br>Miscellaneous<br>income earners | 申告納税額<br>のある者<br><br>Number of<br>taxpayers<br>who have<br>income tax<br>self-assessment | 還付申告<br>をした者<br><br>Number of filing<br>returns for refund | 他の区分に<br>該当しない<br>所得者   |                                                                                          |                                                               |
|                                |                                               |                                                                                          |                                                               |                                             |                                                                                          |                                                            | Other income<br>earners | 申告納税額<br>のある者<br><br>Number of<br>taxpayers<br>who have<br>income tax<br>self-assessment | 還付申告<br>をした者<br><br>Number of filing<br>returns for<br>refund |
| 70万円以下 0.7 million yen or less | 979,517                                       | 27,238                                                                                   | 764,557                                                       | 1,696,340                                   | 16,060                                                                                   | 1,015,945                                                  | 214,579                 | 4,809                                                                                    | 176,864                                                       |
| 100万円 " 1                      | 420,901                                       | 54,607                                                                                   | 332,690                                                       | 491,578                                     | 44,515                                                                                   | 375,741                                                    | 32,867                  | 8,993                                                                                    | 19,931                                                        |
| 150万円 " 1.5                    | 933,857                                       | 157,802                                                                                  | 727,582                                                       | 1,168,229                                   | 139,324                                                                                  | 949,110                                                    | 41,450                  | 15,200                                                                                   | 23,606                                                        |
| 200万円 " 2                      | 1,004,444                                     | 225,222                                                                                  | 738,938                                                       | 927,246                                     | 189,392                                                                                  | 716,140                                                    | 34,020                  | 14,980                                                                                   | 17,922                                                        |
| 250万円 " 2.5                    | 975,567                                       | 247,043                                                                                  | 690,999                                                       | 556,316                                     | 146,846                                                                                  | 403,884                                                    | 28,238                  | 13,315                                                                                   | 14,388                                                        |
| 300万円 " 3                      | 835,731                                       | 223,501                                                                                  | 577,385                                                       | 337,108                                     | 95,618                                                                                   | 239,653                                                    | 25,709                  | 13,159                                                                                   | 12,238                                                        |
| 400万円 " 4                      | 1,455,442                                     | 377,639                                                                                  | 1,000,723                                                     | 303,313                                     | 89,959                                                                                   | 212,258                                                    | 43,755                  | 24,119                                                                                   | 19,288                                                        |
| 500万円 " 5                      | 1,100,135                                     | 267,158                                                                                  | 768,167                                                       | 97,315                                      | 34,912                                                                                   | 62,063                                                     | 35,520                  | 21,141                                                                                   | 14,194                                                        |
| 600万円 " 6                      | 797,649                                       | 186,287                                                                                  | 581,320                                                       | 34,532                                      | 17,761                                                                                   | 16,643                                                     | 28,363                  | 18,190                                                                                   | 10,053                                                        |
| 700万円 " 7                      | 592,748                                       | 145,837                                                                                  | 437,686                                                       | 15,125                                      | 9,802                                                                                    | 5,252                                                      | 23,459                  | 15,880                                                                                   | 7,510                                                         |
| 800万円 " 8                      | 418,783                                       | 109,335                                                                                  | 305,963                                                       | 7,773                                       | 5,633                                                                                    | 2,097                                                      | 19,714                  | 13,774                                                                                   | 5,876                                                         |
| 1,000万円 " 10                   | 516,502                                       | 150,050                                                                                  | 363,332                                                       | 7,274                                       | 5,726                                                                                    | 1,521                                                      | 32,107                  | 23,745                                                                                   | 8,287                                                         |
| 1,200万円 " 12                   | 311,847                                       | 102,181                                                                                  | 208,203                                                       | 3,453                                       | 2,963                                                                                    | 474                                                        | 23,547                  | 18,602                                                                                   | 4,876                                                         |
| 1,500万円 " 15                   | 272,165                                       | 107,163                                                                                  | 163,918                                                       | 2,821                                       | 2,519                                                                                    | 287                                                        | 27,062                  | 22,638                                                                                   | 4,362                                                         |
| 2,000万円 " 20                   | 257,488                                       | 117,699                                                                                  | 139,215                                                       | 2,553                                       | 2,398                                                                                    | 151                                                        | 30,381                  | 26,574                                                                                   | 3,736                                                         |
| 3,000万円 " 30                   | 197,088                                       | 101,900                                                                                  | 95,138                                                        | 2,073                                       | 1,994                                                                                    | 74                                                         | 33,371                  | 30,690                                                                                   | 2,593                                                         |
| 5,000万円 " 50                   | 86,094                                        | 51,164                                                                                   | 34,892                                                        | 1,412                                       | 1,354                                                                                    | 53                                                         | 28,610                  | 27,167                                                                                   | 1,400                                                         |
| 1億円 " 0.1 billion yen or less  | 33,360                                        | 20,983                                                                                   | 12,366                                                        | 857                                         | 812                                                                                      | 38                                                         | 21,899                  | 20,938                                                                                   | 949                                                           |
| 2億円 " 0.2                      | 7,464                                         | 4,813                                                                                    | 2,649                                                         | 314                                         | 311                                                                                      | 3                                                          | 9,565                   | 9,177                                                                                    | 383                                                           |
| 5億円 " 0.5                      | 1,818                                         | 1,260                                                                                    | 558                                                           | 146                                         | 143                                                                                      | 2                                                          | 4,440                   | 4,273                                                                                    | 164                                                           |
| 10億円 " 1                       | 247                                           | 161                                                                                      | 86                                                            | 34                                          | 34                                                                                       | —                                                          | 1,126                   | 1,090                                                                                    | 36                                                            |
| 20億円 " 2                       | 79                                            | 49                                                                                       | 30                                                            | 12                                          | 12                                                                                       | —                                                          | 473                     | 457                                                                                      | 15                                                            |
| 50億円 " 5                       | 18                                            | 16                                                                                       | 2                                                             | 5                                           | 5                                                                                        | —                                                          | 222                     | 216                                                                                      | 6                                                             |
| 100億円 " 10                     | —                                             | —                                                                                        | —                                                             | —                                           | —                                                                                        | —                                                          | 52                      | 51                                                                                       | 1                                                             |
| 100億円 超 Over 10 billion yen    | —                                             | —                                                                                        | —                                                             | 2                                           | 2                                                                                        | —                                                          | 23                      | 23                                                                                       | —                                                             |
| 合 計 Total                      | 11,198,944                                    | 2,679,108                                                                                | 7,946,399                                                     | 5,655,831                                   | 808,095                                                                                  | 4,001,389                                                  | 740,552                 | 349,201                                                                                  | 348,678                                                       |

## (1) 所得階級別人員（その３：再掲）

(単位：人)  
(In persons)

Taxpayers by income range (Part 3: retabulated)

| 区 分<br><br>Type                | 譲渡所得<br>を有する者         |                                                                     |                                        |                                                 |               |                                           | 山林所得<br>を有する者      |                                                                     |                                        |
|--------------------------------|-----------------------|---------------------------------------------------------------------|----------------------------------------|-------------------------------------------------|---------------|-------------------------------------------|--------------------|---------------------------------------------------------------------|----------------------------------------|
|                                | Capital gains         | 申告納税額<br>のある者                                                       | 還付申告<br>をした者                           | うち短期譲<br>渡所得を有<br>する者                           |               |                                           | Timber income      | 申告納税額<br>のある者                                                       | 還付申告<br>をした者                           |
|                                |                       | Number of<br>taxpayers<br>who have income<br>tax<br>self-assessment | Number of filing<br>returns for refund | Those who have<br>short period<br>capital gains | 申告納税額<br>のある者 | Number of filing<br>returns for<br>refund |                    | Number of<br>taxpayers<br>who have income<br>tax<br>self-assessment | Number of filing<br>returns for refund |
| 70万円以下 0.7 million yen or less | 79,961                | 42,680                                                              | 21,269                                 | 20,030                                          | 9,902         | 6,357                                     | 3,018              | 1,541                                                               | 1,027                                  |
| 100万円 " 1                      | 22,811                | 17,543                                                              | 3,109                                  | 4,190                                           | 2,745         | 943                                       | 715                | 520                                                                 | 125                                    |
| 150万円 " 1.5                    | 28,138                | 23,903                                                              | 2,932                                  | 4,838                                           | 3,529         | 910                                       | 711                | 577                                                                 | 99                                     |
| 200万円 " 2                      | 22,817                | 20,756                                                              | 1,551                                  | 2,930                                           | 2,306         | 429                                       | 383                | 333                                                                 | 41                                     |
| 250万円 " 2.5                    | 17,632                | 16,446                                                              | 964                                    | 1,983                                           | 1,653         | 249                                       | 274                | 250                                                                 | 21                                     |
| 300万円 " 3                      | 16,833                | 16,092                                                              | 615                                    | 1,511                                           | 1,305         | 164                                       | 174                | 157                                                                 | 14                                     |
| 400万円 " 4                      | 26,807                | 25,912                                                              | 757                                    | 2,096                                           | 1,870         | 187                                       | 224                | 207                                                                 | 15                                     |
| 500万円 " 5                      | 21,238                | 20,669                                                              | 462                                    | 1,395                                           | 1,245         | 117                                       | 110                | 104                                                                 | 4                                      |
| 600万円 " 6                      | 16,752                | 16,389                                                              | 298                                    | 967                                             | 887           | 60                                        | 76                 | 71                                                                  | 3                                      |
| 700万円 " 7                      | 14,391                | 14,152                                                              | 192                                    | 737                                             | 699           | 32                                        | 40                 | 39                                                                  | 1                                      |
| 800万円 " 8                      | 12,170                | 11,957                                                              | 153                                    | 516                                             | 477           | 25                                        | 25                 | 24                                                                  | -                                      |
| 1,000万円 " 10                   | 20,365                | 20,101                                                              | 202                                    | 709                                             | 674           | 27                                        | 42                 | 39                                                                  | 2                                      |
| 1,200万円 " 12                   | 14,957                | 14,762                                                              | 136                                    | 501                                             | 466           | 28                                        | 25                 | 25                                                                  | -                                      |
| 1,500万円 " 15                   | 17,285                | 17,107                                                              | 127                                    | 527                                             | 493           | 26                                        | 22                 | 21                                                                  | 1                                      |
| 2,000万円 " 20                   | 19,275                | 19,073                                                              | 128                                    | 557                                             | 525           | 20                                        | 14                 | 14                                                                  | -                                      |
| 3,000万円 " 30                   | 21,608                | 21,387                                                              | 138                                    | 564                                             | 534           | 25                                        | 11                 | 10                                                                  | 1                                      |
| 5,000万円 " 50                   | 18,708                | 18,552                                                              | 118                                    | 479                                             | 454           | 21                                        | 8                  | 8                                                                   | -                                      |
| 1億円 " 0.1 billion yen or less  | 13,914                | 13,792                                                              | 111                                    | 375                                             | 361           | 13                                        | 3                  | 3                                                                   | -                                      |
| 2億円 " 0.2                      | 5,416                 | 5,355                                                               | 57                                     | 191                                             | 173           | 17                                        | -                  | -                                                                   | -                                      |
| 5億円 " 0.5                      | 1,936                 | 1,907                                                               | 27                                     | 66                                              | 62            | 4                                         | -                  | -                                                                   | -                                      |
| 10億円 " 1                       | 335                   | 331                                                                 | 4                                      | 13                                              | 13            | -                                         | -                  | -                                                                   | -                                      |
| 20億円 " 2                       | 97                    | 97                                                                  | -                                      | 8                                               | 8             | -                                         | -                  | -                                                                   | -                                      |
| 50億円 " 5                       | 22                    | 21                                                                  | -                                      | 2                                               | 1             | -                                         | -                  | -                                                                   | -                                      |
| 100億円 " 10                     | 1                     | 1                                                                   | -                                      | -                                               | -             | -                                         | -                  | -                                                                   | -                                      |
| 100億円 超 Over 10 billion yen    | -                     | -                                                                   | -                                      | -                                               | -             | -                                         | -                  | -                                                                   | -                                      |
| 合 計 Total                      | 外 25,143<br>Excluding | 外 8,607<br>Excluding                                                | 外 11,165<br>Excluding                  |                                                 |               |                                           | 外 283<br>Excluding | 外 76<br>Excluding                                                   | 外 176<br>Excluding                     |
|                                | 413,469               | 358,985                                                             | 33,350                                 | 45,185                                          | 30,382        | 9,654                                     | 5,875              | 3,943                                                               | 1,354                                  |

(注) 「譲渡所得を有する者」及び「山林所得を有する者」欄の人員は、確定申告をした者のうち、譲渡所得(「株式等の譲渡所得等」を除く。)又は山林所得を有する者について、その譲渡所得又は山林所得だけについて所得金額を階級区分して再掲した。  
なお、外書は、譲渡所得又は山林所得が損失である者を掲げた。

Note: Number of income earners in the column of "Capital gains" and "Forestry income" shows the number of those who are listed in the column of "Total net income, etc." and who have capital gains or timber income. Amount of income only for capital gains or timber income is classified. "Excluding" shows the number of those for whom capital gains or timber income was loss.



(2) 青色申告者  
Income earners filing blue returns

| 区 分<br>Type |                         |           |           | 所 得 者 別 内 訳 Breakdown by income earners |                                                                      |                                                 |                                      |                                                                      |                                                 |        |
|-------------|-------------------------|-----------|-----------|-----------------------------------------|----------------------------------------------------------------------|-------------------------------------------------|--------------------------------------|----------------------------------------------------------------------|-------------------------------------------------|--------|
|             |                         |           |           |                                         |                                                                      |                                                 |                                      |                                                                      |                                                 |        |
|             |                         |           |           | 事業所得者<br>Operating income earners       | 申告納税額のある者<br>Number of taxpayers who have income tax self-assessment | 還付申告をした者<br>Number of filing returns for refund | 不動産所得者<br>Real estate income earners | 申告納税額のある者<br>Number of taxpayers who have income tax self-assessment | 還付申告をした者<br>Number of filing returns for refund |        |
| 70万円以下      | 0.7 million yen or less | 1,535,470 | 29,823    | 482,687                                 | 740,891                                                              | 16,844                                          | 165,310                              | 165,687                                                              | 7,524                                           | 24,426 |
| 100万円       | 1                       | 332,243   | 72,734    | 128,978                                 | 164,631                                                              | 40,742                                          | 49,744                               | 59,176                                                               | 19,643                                          | 8,525  |
| 150万円       | 1.5                     | 515,401   | 190,671   | 203,844                                 | 234,209                                                              | 99,925                                          | 62,787                               | 90,586                                                               | 53,142                                          | 12,526 |
| 200万円       | 2                       | 456,834   | 231,401   | 166,850                                 | 196,594                                                              | 113,691                                         | 46,258                               | 80,737                                                               | 61,083                                          | 9,469  |
| 250万円       | 2.5                     | 398,666   | 231,489   | 132,754                                 | 169,158                                                              | 110,738                                         | 36,098                               | 71,248                                                               | 59,794                                          | 7,035  |
| 300万円       | 3                       | 339,727   | 212,906   | 104,085                                 | 144,297                                                              | 99,906                                          | 29,482                               | 64,676                                                               | 57,257                                          | 5,196  |
| 400万円       | 4                       | 540,542   | 354,514   | 155,327                                 | 221,749                                                              | 157,940                                         | 44,585                               | 110,051                                                              | 101,332                                         | 6,905  |
| 500万円       | 5                       | 397,940   | 270,468   | 109,351                                 | 151,874                                                              | 109,811                                         | 32,102                               | 86,609                                                               | 81,974                                          | 3,949  |
| 600万円       | 6                       | 285,641   | 201,891   | 76,143                                  | 102,361                                                              | 75,770                                          | 23,206                               | 65,133                                                               | 62,764                                          | 2,110  |
| 700万円       | 7                       | 209,508   | 152,109   | 54,711                                  | 69,694                                                               | 51,996                                          | 16,861                               | 49,584                                                               | 48,402                                          | 1,072  |
| 800万円       | 8                       | 156,100   | 114,889   | 40,197                                  | 49,000                                                               | 36,272                                          | 12,513                               | 38,291                                                               | 37,644                                          | 605    |
| 1,000万円     | 10                      | 207,749   | 154,130   | 52,832                                  | 60,529                                                               | 44,012                                          | 16,417                               | 52,371                                                               | 51,793                                          | 539    |
| 1,200万円     | 12                      | 129,029   | 95,255    | 33,356                                  | 34,264                                                               | 24,271                                          | 9,948                                | 31,230                                                               | 30,961                                          | 242    |
| 1,500万円     | 15                      | 120,689   | 90,957    | 29,473                                  | 30,824                                                               | 22,370                                          | 8,417                                | 27,789                                                               | 27,594                                          | 181    |
| 2,000万円     | 20                      | 115,384   | 88,603    | 26,613                                  | 27,628                                                               | 21,789                                          | 5,811                                | 23,447                                                               | 23,345                                          | 96     |
| 3,000万円     | 30                      | 100,542   | 79,467    | 21,004                                  | 22,504                                                               | 19,635                                          | 2,859                                | 16,141                                                               | 16,089                                          | 50     |
| 5,000万円     | 50                      | 64,021    | 54,250    | 9,732                                   | 14,744                                                               | 13,950                                          | 783                                  | 7,786                                                                | 7,767                                           | 19     |
| 1億円         | 0.1 billion yen or less | 34,570    | 30,210    | 4,341                                   | 7,754                                                                | 7,409                                           | 332                                  | 2,646                                                                | 2,636                                           | 6      |
| 2億円         | 0.2                     | 10,917    | 9,659     | 1,215                                   | 2,015                                                                | 1,832                                           | 141                                  | 502                                                                  | 502                                             | -      |
| 5億円         | 0.5                     | 3,805     | 3,474     | 325                                     | 418                                                                  | 390                                             | 22                                   | 84                                                                   | 83                                              | 1      |
| 10億円        | 1                       | 732       | 675       | 57                                      | 48                                                                   | 47                                              | 1                                    | 6                                                                    | 6                                               | -      |
| 20億円        | 2                       | 289       | 274       | 15                                      | 11                                                                   | 11                                              | -                                    | 2                                                                    | 2                                               | -      |
| 50億円        | 5                       | 111       | 109       | 2                                       | 6                                                                    | 6                                               | -                                    | -                                                                    | -                                               | -      |
| 100億円       | 10                      | 22        | 22        | -                                       | -                                                                    | -                                               | -                                    | -                                                                    | -                                               | -      |
| 100億円 超     | Over 10 billion yen     | 9         | 9         | -                                       | -                                                                    | -                                               | -                                    | -                                                                    | -                                               | -      |
| 合 計         | Total                   | 5,955,941 | 2,669,989 | 1,833,892                               | 2,445,203                                                            | 1,069,357                                       | 563,677                              | 1,043,782                                                            | 751,337                                         | 82,952 |

調査対象等： この表は、「(1) 所得階級別人員」について、青色申告者を示したものである。

用語の説明： 青色申告とは、納税義務者が一定の帳簿に正確な記帳をして、これに基づいた正確な申告と完全な納税をすることを目的として設けられている制度である。青色申告が認められているのは事業所得、不動産所得及び山林所得であり、青色申告をした者には税務計算上種々の特典がある。

Subject of survey: This table shows those who filed blue returns with respect “(1) Number of income earners by income range”.

Terminology: Blue return means a system which was established in order to enable taxpayers to make an entry correctly in a specified book and to pay tax fully. Those who are admitted to use blue returns are operating income earners, rental estimate income earners and timber income earners. Those who filed blue returns are given various benefits in the calculation of tax.



(単位：人)  
(In persons)

| 所得者別内訳 Breakdown by income earners        |                                                                                          |                                                            |                                             |                                                                                          |                                                            |                                                      |                                                                                          |                                                            | 区分<br>Type |                         |
|-------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------|---------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------|------------|-------------------------|
| 給与所得者<br><br>Employment<br>income earners | 申告納税額<br>のある者<br><br>Number of<br>taxpayers<br>who have income<br>tax<br>self-assessment | 還付申告<br>をした者<br><br>Number of filing<br>returns for refund | 雑所得者<br><br>Miscellaneous<br>income earners | 申告納税額<br>のある者<br><br>Number of<br>taxpayers<br>who have income<br>tax<br>self-assessment | 還付申告<br>をした者<br><br>Number of filing<br>returns for refund | 他の区分に<br>該当しない<br>所得者<br><br>Other income<br>earners | 申告納税額<br>のある者<br><br>Number of<br>taxpayers<br>who have income<br>tax<br>self-assessment | 還付申告<br>をした者<br><br>Number of filing<br>returns for refund |            |                         |
|                                           |                                                                                          |                                                            |                                             |                                                                                          |                                                            |                                                      |                                                                                          |                                                            |            |                         |
| 151, 108                                  | 2, 464                                                                                   | 105, 580                                                   | 436, 977                                    | 2, 521                                                                                   | 155, 345                                                   | 40, 807                                              | 470                                                                                      | 32, 026                                                    | 70万円以下     | 0.7 million yen or less |
| 45, 267                                   | 4, 761                                                                                   | 33, 378                                                    | 58, 127                                     | 6, 860                                                                                   | 34, 133                                                    | 5, 042                                               | 728                                                                                      | 3, 198                                                     | 100万円      | 1                       |
| 88, 345                                   | 14, 578                                                                                  | 64, 677                                                    | 95, 298                                     | 21, 297                                                                                  | 59, 546                                                    | 6, 963                                               | 1, 729                                                                                   | 4, 308                                                     | 150万円      | 1.5                     |
| 93, 722                                   | 24, 549                                                                                  | 62, 181                                                    | 79, 767                                     | 29, 976                                                                                  | 45, 472                                                    | 6, 014                                               | 2, 102                                                                                   | 3, 470                                                     | 200万円      | 2                       |
| 94, 667                                   | 32, 318                                                                                  | 56, 138                                                    | 58, 225                                     | 26, 435                                                                                  | 30, 525                                                    | 5, 368                                               | 2, 204                                                                                   | 2, 958                                                     | 250万円      | 2.5                     |
| 86, 000                                   | 34, 832                                                                                  | 46, 125                                                    | 39, 880                                     | 18, 712                                                                                  | 20, 752                                                    | 4, 874                                               | 2, 199                                                                                   | 2, 530                                                     | 300万円      | 3                       |
| 156, 927                                  | 70, 757                                                                                  | 76, 900                                                    | 43, 253                                     | 20, 202                                                                                  | 22, 804                                                    | 8, 562                                               | 4, 283                                                                                   | 4, 133                                                     | 400万円      | 4                       |
| 133, 244                                  | 65, 285                                                                                  | 60, 626                                                    | 18, 736                                     | 9, 372                                                                                   | 9, 310                                                     | 7, 477                                               | 4, 026                                                                                   | 3, 364                                                     | 500万円      | 5                       |
| 103, 246                                  | 54, 519                                                                                  | 44, 849                                                    | 8, 590                                      | 5, 148                                                                                   | 3, 416                                                     | 6, 311                                               | 3, 690                                                                                   | 2, 562                                                     | 600万円      | 6                       |
| 80, 441                                   | 45, 230                                                                                  | 33, 515                                                    | 4, 327                                      | 3, 025                                                                                   | 1, 288                                                     | 5, 462                                               | 3, 456                                                                                   | 1, 975                                                     | 700万円      | 7                       |
| 61, 686                                   | 36, 019                                                                                  | 24, 957                                                    | 2, 311                                      | 1, 759                                                                                   | 545                                                        | 4, 812                                               | 3, 195                                                                                   | 1, 577                                                     | 800万円      | 8                       |
| 84, 338                                   | 50, 628                                                                                  | 33, 109                                                    | 2, 232                                      | 1, 787                                                                                   | 437                                                        | 8, 279                                               | 5, 910                                                                                   | 2, 330                                                     | 1, 000万円   | 10                      |
| 56, 054                                   | 34, 125                                                                                  | 21, 630                                                    | 1, 021                                      | 890                                                                                      | 129                                                        | 6, 460                                               | 5, 008                                                                                   | 1, 407                                                     | 1, 200万円   | 12                      |
| 53, 548                                   | 33, 760                                                                                  | 19, 625                                                    | 783                                         | 686                                                                                      | 92                                                         | 7, 745                                               | 6, 547                                                                                   | 1, 158                                                     | 1, 500万円   | 15                      |
| 53, 979                                   | 34, 259                                                                                  | 19, 626                                                    | 682                                         | 633                                                                                      | 49                                                         | 9, 648                                               | 8, 577                                                                                   | 1, 031                                                     | 2, 000万円   | 20                      |
| 49, 345                                   | 32, 032                                                                                  | 17, 306                                                    | 511                                         | 484                                                                                      | 26                                                         | 12, 041                                              | 11, 227                                                                                  | 763                                                        | 3, 000万円   | 30                      |
| 29, 005                                   | 20, 546                                                                                  | 8, 457                                                     | 430                                         | 410                                                                                      | 19                                                         | 12, 056                                              | 11, 577                                                                                  | 454                                                        | 5, 000万円   | 50                      |
| 12, 992                                   | 9, 357                                                                                   | 3, 635                                                     | 264                                         | 256                                                                                      | 7                                                          | 10, 914                                              | 10, 552                                                                                  | 361                                                        | 1億円        | 0.1 billion yen or less |
| 3, 050                                    | 2, 128                                                                                   | 922                                                        | 115                                         | 112                                                                                      | 3                                                          | 5, 235                                               | 5, 085                                                                                   | 149                                                        | 2億円        | 0.2                     |
| 762                                       | 542                                                                                      | 220                                                        | 62                                          | 62                                                                                       | －                                                          | 2, 479                                               | 2, 397                                                                                   | 82                                                         | 5億円        | 0.5                     |
| 104                                       | 67                                                                                       | 37                                                         | 11                                          | 11                                                                                       | －                                                          | 563                                                  | 544                                                                                      | 19                                                         | 10億円       | 1                       |
| 35                                        | 25                                                                                       | 10                                                         | 6                                           | 6                                                                                        | －                                                          | 235                                                  | 230                                                                                      | 5                                                          | 20億円       | 2                       |
| 7                                         | 7                                                                                        | －                                                          | 1                                           | 1                                                                                        | －                                                          | 97                                                   | 95                                                                                       | 2                                                          | 50億円       | 5                       |
| －                                         | －                                                                                        | －                                                          | －                                           | －                                                                                        | －                                                          | 22                                                   | 22                                                                                       | －                                                          | 100億円      | 10                      |
| －                                         | －                                                                                        | －                                                          | 1                                           | 1                                                                                        | －                                                          | 8                                                    | 8                                                                                        | －                                                          | 100億円 超    | Over 10 billion yen     |
| 1, 437, 872                               | 602, 788                                                                                 | 733, 503                                                   | 851, 610                                    | 150, 646                                                                                 | 383, 898                                                   | 177, 474                                             | 95, 861                                                                                  | 69, 862                                                    | 合 計        | Total                   |

## (3) 都道府県別の人員（その1）（合計：合計）

Income earners by prefecture (Part 1) (all income types and all return types)

| 区 分<br>Type                                       |               | 合 計<br>Total | 70万円<br>以下                 | 100万円<br>以下              | 150万円<br>以下                | 200万円<br>以下              | 250万円<br>以下                | 300万円<br>以下              | 400万円<br>以下              | 500万円<br>以下              | 600万円<br>以下              | 700万円<br>以下              | 800万円<br>以下              | 1,000万円<br>以下             |
|---------------------------------------------------|---------------|--------------|----------------------------|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|
|                                                   |               |              | 0.7 million yen<br>or less | 1 million yen<br>or less | 1.5 million yen<br>or less | 2 million yen<br>or less | 2.5 million yen<br>or less | 3 million yen<br>or less | 4 million yen<br>or less | 5 million yen<br>or less | 6 million yen<br>or less | 7 million yen<br>or less | 8 million yen<br>or less | 10 million yen<br>or less |
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               |              |                            |                          |                            |                          |                            |                          |                          |                          |                          |                          |                          |                           |
| 札幌<br>Sapporo                                     | 北海道 Hokkaido  | 821,519      | 171,327                    | 53,822                   | 110,613                    | 95,294                   | 69,833                     | 53,009                   | 77,197                   | 50,261                   | 36,012                   | 23,838                   | 15,584                   | 18,580                    |
| 仙台<br>Sendai                                      | 青森 Aomori     | 205,846      | 48,512                     | 15,821                   | 32,686                     | 25,542                   | 18,331                     | 12,953                   | 17,141                   | 10,739                   | 7,080                    | 4,260                    | 2,539                    | 3,084                     |
|                                                   | 岩手 Iwate      | 215,398      | 52,128                     | 16,859                   | 33,079                     | 26,381                   | 19,436                     | 13,760                   | 18,225                   | 11,036                   | 7,429                    | 4,370                    | 2,631                    | 2,938                     |
|                                                   | 宮城 Miyagi     | 385,903      | 75,207                     | 24,845                   | 52,317                     | 44,647                   | 34,411                     | 26,912                   | 37,652                   | 24,534                   | 16,709                   | 11,455                   | 7,546                    | 8,972                     |
|                                                   | 秋田 Akita      | 169,906      | 39,789                     | 13,907                   | 27,029                     | 21,209                   | 15,542                     | 11,248                   | 14,194                   | 8,552                    | 5,949                    | 3,356                    | 1,925                    | 2,156                     |
|                                                   | 山形 Yamagata   | 196,450      | 43,894                     | 15,993                   | 30,077                     | 23,922                   | 17,498                     | 13,063                   | 17,704                   | 10,757                   | 7,244                    | 4,452                    | 2,542                    | 2,820                     |
|                                                   | 福島 Fukushima  | 298,092      | 66,006                     | 22,515                   | 42,346                     | 34,677                   | 26,842                     | 20,399                   | 27,555                   | 17,177                   | 11,423                   | 7,284                    | 4,462                    | 4,972                     |
|                                                   | 計 Total       | 1,471,595    | 325,536                    | 109,940                  | 217,534                    | 176,378                  | 132,060                    | 98,335                   | 132,471                  | 82,795                   | 55,834                   | 35,177                   | 21,645                   | 24,942                    |
| 関東信越<br>Kanto<br>Shinetsu                         | 茨城 Ibaraki    | 501,555      | 91,832                     | 30,591                   | 67,908                     | 61,868                   | 47,292                     | 34,001                   | 49,416                   | 32,617                   | 22,271                   | 15,774                   | 10,528                   | 12,608                    |
|                                                   | 栃木 Tochigi    | 322,629      | 63,669                     | 21,003                   | 43,012                     | 37,206                   | 28,312                     | 21,860                   | 31,532                   | 20,658                   | 14,165                   | 9,928                    | 6,764                    | 7,727                     |
|                                                   | 群馬 Gunma      | 319,583      | 64,086                     | 21,163                   | 42,254                     | 36,603                   | 28,662                     | 22,083                   | 32,342                   | 20,532                   | 13,669                   | 9,307                    | 5,894                    | 6,706                     |
|                                                   | 埼玉 Saitama    | 1,318,414    | 225,387                    | 69,444                   | 151,788                    | 140,528                  | 116,430                    | 93,564                   | 144,504                  | 97,992                   | 66,722                   | 49,425                   | 35,081                   | 41,562                    |
|                                                   | 新潟 Niigata    | 372,727      | 78,741                     | 28,863                   | 54,179                     | 43,496                   | 33,533                     | 25,768                   | 36,114                   | 22,183                   | 14,437                   | 8,880                    | 5,324                    | 6,356                     |
|                                                   | 長野 Nagano     | 391,746      | 87,017                     | 29,239                   | 52,839                     | 44,355                   | 33,692                     | 26,585                   | 37,229                   | 24,191                   | 15,965                   | 10,235                   | 6,489                    | 7,354                     |
|                                                   | 計 Total       | 3,226,654    | 610,732                    | 200,303                  | 411,980                    | 364,056                  | 287,921                    | 223,861                  | 331,137                  | 218,173                  | 147,229                  | 103,549                  | 70,080                   | 82,313                    |
| 東京<br>Tokyo                                       | 千葉 Chiba      | 1,130,245    | 195,041                    | 57,631                   | 125,392                    | 118,224                  | 98,895                     | 79,788                   | 122,217                  | 82,843                   | 56,103                   | 42,692                   | 31,445                   | 38,234                    |
|                                                   | 東京 Tokyo      | 3,236,780    | 526,997                    | 142,066                  | 269,372                    | 267,437                  | 241,286                    | 198,832                  | 325,788                  | 244,633                  | 179,578                  | 142,193                  | 111,649                  | 154,766                   |
|                                                   | 神奈川 Kanagawa  | 1,816,268    | 288,747                    | 82,179                   | 174,917                    | 176,570                  | 152,765                    | 124,966                  | 197,263                  | 138,915                  | 97,310                   | 76,695                   | 59,109                   | 77,941                    |
|                                                   | 山梨 Yamanashi  | 156,256      | 33,101                     | 10,957                   | 20,992                     | 17,461                   | 13,569                     | 10,320                   | 14,956                   | 9,803                    | 6,525                    | 4,462                    | 2,817                    | 3,200                     |
|                                                   | 計 Total       | 6,339,549    | 1,043,886                  | 292,833                  | 590,673                    | 579,692                  | 506,515                    | 413,906                  | 660,224                  | 476,194                  | 339,516                  | 266,042                  | 205,020                  | 274,141                   |
| 金沢<br>Kanazawa                                    | 富山 Toyama     | 182,832      | 34,424                     | 13,307                   | 24,975                     | 20,924                   | 16,103                     | 12,994                   | 19,674                   | 12,503                   | 8,006                    | 5,074                    | 3,113                    | 3,612                     |
|                                                   | 石川 Ishikawa   | 200,025      | 38,504                     | 13,830                   | 26,150                     | 22,349                   | 17,467                     | 14,041                   | 20,667                   | 13,533                   | 8,855                    | 5,757                    | 3,734                    | 4,480                     |
|                                                   | 福井 Fukui      | 134,831      | 25,981                     | 9,422                    | 17,643                     | 15,134                   | 11,893                     | 9,520                    | 14,410                   | 9,127                    | 6,040                    | 3,893                    | 2,465                    | 2,811                     |
|                                                   | 計 Total       | 517,688      | 98,909                     | 36,559                   | 68,768                     | 58,407                   | 45,463                     | 36,555                   | 54,751                   | 35,163                   | 22,901                   | 14,724                   | 9,312                    | 10,903                    |
| 名古屋<br>Nagoya                                     | 岐阜 Gifu       | 370,883      | 70,396                     | 23,359                   | 46,879                     | 41,543                   | 33,129                     | 26,206                   | 39,712                   | 26,411                   | 17,442                   | 11,497                   | 7,567                    | 8,249                     |
|                                                   | 静岡 Shizuoka   | 648,106      | 122,467                    | 40,362                   | 80,957                     | 73,728                   | 58,496                     | 45,410                   | 66,835                   | 44,362                   | 29,668                   | 21,109                   | 13,757                   | 15,973                    |
|                                                   | 愛知 Aichi      | 1,364,602    | 232,223                    | 68,438                   | 142,835                    | 139,438                  | 118,763                    | 93,188                   | 145,615                  | 103,862                  | 72,424                   | 54,826                   | 39,028                   | 47,900                    |
|                                                   | 三重 Mie        | 320,496      | 59,426                     | 19,966                   | 42,089                     | 36,769                   | 29,465                     | 22,808                   | 32,711                   | 21,607                   | 14,881                   | 10,808                   | 6,586                    | 7,645                     |
|                                                   | 計 Total       | 2,704,087    | 484,512                    | 152,125                  | 312,760                    | 291,478                  | 239,853                    | 187,612                  | 284,873                  | 196,242                  | 134,415                  | 98,240                   | 66,938                   | 79,767                    |
| 大阪<br>Osaka                                       | 滋賀 Shiga      | 252,900      | 48,119                     | 15,178                   | 30,729                     | 27,840                   | 22,609                     | 17,470                   | 25,821                   | 17,527                   | 12,153                   | 8,946                    | 6,000                    | 6,993                     |
|                                                   | 京都 Kyoto      | 459,834      | 99,356                     | 27,287                   | 53,210                     | 47,000                   | 37,472                     | 29,175                   | 43,474                   | 29,858                   | 20,488                   | 15,218                   | 10,932                   | 13,624                    |
|                                                   | 大阪 Osaka      | 1,524,697    | 303,786                    | 84,961                   | 167,777                    | 155,697                  | 125,982                    | 99,375                   | 153,119                  | 106,507                  | 72,256                   | 54,344                   | 39,181                   | 48,881                    |
|                                                   | 兵庫 Hyogo      | 991,069      | 194,077                    | 55,364                   | 116,194                    | 104,764                  | 82,426                     | 63,870                   | 98,182                   | 66,944                   | 47,111                   | 35,396                   | 25,136                   | 31,283                    |
|                                                   | 奈良 Nara       | 240,440      | 48,775                     | 13,357                   | 29,137                     | 26,450                   | 20,764                     | 16,486                   | 24,326                   | 15,853                   | 10,641                   | 7,724                    | 5,222                    | 6,557                     |
|                                                   | 和歌山 Wakayama  | 162,691      | 37,327                     | 11,899                   | 23,691                     | 18,723                   | 13,294                     | 10,016                   | 14,131                   | 9,546                    | 6,565                    | 4,185                    | 2,770                    | 3,196                     |
|                                                   | 計 Total       | 3,631,631    | 731,440                    | 208,046                  | 420,738                    | 380,474                  | 302,547                    | 236,392                  | 359,053                  | 246,235                  | 169,214                  | 125,813                  | 89,241                   | 110,534                   |
| 広島<br>Hiroshima                                   | 鳥取 Tottori    | 97,858       | 22,755                     | 7,907                    | 14,361                     | 11,725                   | 8,988                      | 6,521                    | 8,479                    | 5,347                    | 3,465                    | 1,958                    | 1,220                    | 1,491                     |
|                                                   | 島根 Shimane    | 121,082      | 26,114                     | 9,878                    | 17,692                     | 15,426                   | 10,964                     | 8,522                    | 11,243                   | 6,523                    | 4,633                    | 2,493                    | 1,575                    | 1,807                     |
|                                                   | 岡山 Okayama    | 327,193      | 68,904                     | 22,784                   | 43,503                     | 36,225                   | 27,965                     | 21,824                   | 32,739                   | 21,284                   | 13,980                   | 9,083                    | 5,755                    | 6,783                     |
|                                                   | 広島 Hiroshima  | 500,401      | 96,079                     | 33,363                   | 66,743                     | 57,351                   | 44,014                     | 33,811                   | 49,500                   | 32,552                   | 21,782                   | 15,162                   | 10,366                   | 11,754                    |
|                                                   | 山口 Yamaguchi  | 239,419      | 50,150                     | 17,587                   | 35,563                     | 29,461                   | 22,111                     | 15,858                   | 22,233                   | 14,025                   | 9,102                    | 5,921                    | 3,596                    | 4,168                     |
|                                                   | 計 Total       | 1,285,953    | 264,002                    | 91,519                   | 177,862                    | 150,188                  | 114,042                    | 86,536                   | 124,194                  | 79,731                   | 52,962                   | 34,617                   | 22,512                   | 26,003                    |
| 高松<br>Takamatsu                                   | 徳島 Tokushima  | 121,296      | 25,911                     | 8,855                    | 17,519                     | 13,979                   | 10,464                     | 7,495                    | 10,636                   | 7,297                    | 5,237                    | 3,517                    | 2,121                    | 2,432                     |
|                                                   | 香川 Kagawa     | 168,121      | 34,128                     | 11,898                   | 22,729                     | 18,906                   | 14,960                     | 11,757                   | 16,930                   | 10,717                   | 6,882                    | 4,816                    | 3,048                    | 3,288                     |
|                                                   | 愛媛 Ehime      | 208,866      | 48,076                     | 15,264                   | 28,943                     | 23,609                   | 17,662                     | 13,595                   | 18,744                   | 11,746                   | 8,135                    | 5,043                    | 3,552                    | 4,007                     |
|                                                   | 高知 Kochi      | 114,194      | 28,085                     | 9,363                    | 16,912                     | 13,233                   | 9,569                      | 6,869                    | 9,389                    | 5,906                    | 3,990                    | 2,328                    | 1,549                    | 1,826                     |
|                                                   | 計 Total       | 612,477      | 136,200                    | 45,380                   | 86,103                     | 69,727                   | 52,655                     | 39,716                   | 55,699                   | 35,666                   | 24,244                   | 15,704                   | 10,270                   | 11,553                    |
| 福岡<br>Fukuoka                                     | 福岡 Fukuoka    | 855,715      | 184,837                    | 56,422                   | 110,308                    | 93,506                   | 71,295                     | 54,271                   | 79,399                   | 52,766                   | 35,854                   | 25,284                   | 17,194                   | 21,624                    |
|                                                   | 佐賀 Saga       | 153,178      | 33,611                     | 11,716                   | 21,963                     | 18,397                   | 13,604                     | 10,127                   | 14,214                   | 8,969                    | 6,312                    | 3,639                    | 2,204                    | 2,599                     |
|                                                   | 長崎 Nagasaki   | 214,763      | 50,365                     | 16,891                   | 32,086                     | 27,031                   | 18,429                     | 12,917                   | 17,773                   | 11,089                   | 7,741                    | 4,890                    | 3,146                    | 3,573                     |
|                                                   | 計 Total       | 1,223,656    | 268,813                    | 85,029                   | 164,357                    | 138,934                  | 103,328                    | 77,315                   | 111,386                  | 72,824                   | 49,907                   | 33,813                   | 22,544                   | 27,796                    |
| 熊本<br>Kumamoto                                    | 熊本 Kumamoto   | 282,979      | 64,100                     | 20,668                   | 39,474                     | 32,954                   | 24,875                     | 18,211                   | 25,129                   | 16,358                   | 10,945                   | 6,841                    | 4,456                    | 5,272                     |
|                                                   | 大分 Oita       | 166,708      | 37,994                     | 12,145                   | 23,938                     | 19,777                   | 14,540                     | 10,763                   | 14,861                   | 9,302                    | 6,271                    | 3,878                    | 2,376                    | 3,018                     |
|                                                   | 宮崎 Miyazaki   | 167,142      | 42,057                     | 13,466                   | 24,631                     | 19,640                   | 13,868                     | 9,876                    | 13,361                   | 8,726                    | 5,984                    | 3,386                    | 2,328                    | 2,719                     |
|                                                   | 鹿児島 Kagoshima | 247,388      | 60,033                     | 19,531                   | 35,810                     | 29,593                   | 21,034                     | 15,394                   | 20,614                   | 13,111                   | 8,847                    | 5,373                    | 3,418                    | 4,037                     |
|                                                   | 計 Total       | 864,217      | 204,184                    | 65,810                   | 123,853                    | 101,964                  | 74,317                     | 54,244                   | 73,965                   | 47,497                   | 32,047                   | 19,478                   | 12,578                   | 15,046                    |
| 沖縄<br>Okinawa                                     | 沖縄 Okinawa    | 225,147      | 58,492                     | 15,927                   | 29,820                     | 23,846                   | 17,341                     | 12,965                   | 18,957                   | 12,726                   | 8,732                    | 5,584                    | 3,807                    | 4,715                     |
| 全国計 Grand Total                                   |               | 22,924,173   | 4,398,033                  | 1,357,293                | 2,715,061                  | 2,430,438                | 1,945,875                  | 1,520,446                | 2,283,907                | 1,553,507                | 1,073,013                | 776,579                  | 549,531                  | 686,293                   |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows “(1) Number of income earners by income range” by prefecture.

(単位：人)  
(In persons)

| 1, 200万円<br>以下            | 1, 500万円<br>以下            | 2, 000万円<br>以下            | 3, 000万円<br>以下            | 5, 000万円<br>以下            | 1億円<br>以下                  | 2億円<br>以下                  | 5億円<br>以下                  | 10億円<br>以下               | 20億円<br>以下               | 50億円<br>以下               | 100億円<br>以下               | 100億円<br>超             | 区 分<br>Type | 国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |
|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------|--------------------------|---------------------------|------------------------|-------------|-------------------------------------------------|---------------------------|
| 12 million yen<br>or less | 15 million yen<br>or less | 20 million yen<br>or less | 30 million yen<br>or less | 50 million yen<br>or less | 0.1 billion yen<br>or less | 0.2 billion yen<br>or less | 0.5 billion yen<br>or less | 1 billion yen<br>or less | 2 billion yen<br>or less | 5 billion yen<br>or less | 10 billion yen<br>or less | Over 10<br>billion yen |             |                                                 |                           |
| 11, 061                   | 10, 108                   | 9, 941                    | 8, 428                    | 4, 293                    | 1, 688                     | 468                        | 125                        | 28                       | 6                        | 3                        | —                         | —                      | 北海道         | Hokkaido                                        | 札幌<br>Sapporo             |
| 1, 744                    | 1, 576                    | 1, 742                    | 1, 218                    | 561                       | 251                        | 58                         | 7                          | 1                        | —                        | —                        | —                         | —                      | 青 森         | Aomori                                          | 仙 台<br>Sendai             |
| 1, 627                    | 1, 637                    | 1, 631                    | 1, 322                    | 580                       | 265                        | 47                         | 14                         | 2                        | 1                        | —                        | —                         | —                      | 岩 手         | Iwate                                           |                           |
| 5, 346                    | 4, 721                    | 4, 643                    | 3, 327                    | 1, 626                    | 738                        | 211                        | 65                         | 10                       | 7                        | 2                        | —                         | —                      | 宮 城         | Miyagi                                          |                           |
| 1, 178                    | 1, 113                    | 1, 248                    | 888                       | 425                       | 155                        | 33                         | 10                         | —                        | —                        | —                        | —                         | —                      | 秋 田         | Akita                                           |                           |
| 1, 575                    | 1, 442                    | 1, 499                    | 1, 127                    | 553                       | 227                        | 38                         | 20                         | 2                        | —                        | —                        | 1                         | —                      | 山 形         | Yamagata                                        |                           |
| 2, 955                    | 2, 675                    | 2, 673                    | 2, 292                    | 1, 215                    | 491                        | 102                        | 21                         | 6                        | 2                        | 2                        | —                         | —                      | 福 島         | Fukushima                                       |                           |
| 14, 425                   | 13, 164                   | 13, 436                   | 10, 174                   | 4, 960                    | 2, 127                     | 489                        | 137                        | 21                       | 10                       | 4                        | 1                         | —                      | 計           | Total                                           |                           |
| 7, 210                    | 5, 759                    | 4, 998                    | 3, 887                    | 1, 886                    | 806                        | 217                        | 71                         | 9                        | 6                        | —                        | —                         | —                      | 茨 城         | Ibaraki                                         | 関東信越<br>Kanto<br>Shinetsu |
| 4, 417                    | 3, 665                    | 3, 520                    | 2, 830                    | 1, 553                    | 604                        | 142                        | 44                         | 13                       | 5                        | —                        | —                         | —                      | 栃 木         | Tochigi                                         |                           |
| 3, 857                    | 3, 475                    | 3, 615                    | 2, 982                    | 1, 539                    | 612                        | 146                        | 36                         | 15                       | 3                        | 1                        | 1                         | —                      | 群 馬         | Gunma                                           |                           |
| 23, 491                   | 19, 492                   | 17, 121                   | 13, 814                   | 7, 192                    | 3, 416                     | 1, 020                     | 363                        | 50                       | 16                       | 10                       | 1                         | 1                      | 埼 玉         | Saitama                                         |                           |
| 3, 600                    | 3, 154                    | 3, 500                    | 2, 660                    | 1, 214                    | 574                        | 109                        | 36                         | 5                        | 1                        | —                        | —                         | —                      | 新 潟         | Niigata                                         |                           |
| 4, 046                    | 3, 662                    | 3, 716                    | 2, 927                    | 1, 387                    | 610                        | 142                        | 46                         | 8                        | 9                        | 2                        | 1                         | —                      | 長 野         | Nagano                                          |                           |
| 46, 621                   | 39, 207                   | 36, 470                   | 29, 100                   | 14, 771                   | 6, 622                     | 1, 776                     | 596                        | 100                      | 40                       | 13                       | 3                         | 1                      | 計           | Total                                           |                           |
| 22, 550                   | 18, 712                   | 16, 526                   | 13, 229                   | 6, 507                    | 3, 044                     | 809                        | 283                        | 56                       | 18                       | 5                        | 1                         | —                      | 千 葉         | Chiba                                           | 東 京<br>Tokyo              |
| 101, 425                  | 93, 967                   | 89, 798                   | 74, 395                   | 39, 602                   | 21, 286                    | 7, 481                     | 3, 053                     | 702                      | 294                      | 138                      | 25                        | 17                     | 東 京         | Tokyo                                           |                           |
| 47, 319                   | 39, 339                   | 33, 910                   | 26, 739                   | 12, 857                   | 6, 230                     | 1, 759                     | 567                        | 110                      | 38                       | 19                       | 4                         | —                      | 神奈川         | Kanagawa                                        |                           |
| 1, 844                    | 1, 685                    | 1, 956                    | 1, 566                    | 662                       | 283                        | 73                         | 19                         | 2                        | 1                        | 2                        | —                         | —                      | 山 梨         | Yamanashi                                       |                           |
| 173, 138                  | 153, 703                  | 142, 190                  | 115, 929                  | 59, 628                   | 30, 843                    | 10, 122                    | 3, 922                     | 870                      | 351                      | 164                      | 30                        | 17                     | 計           | Total                                           |                           |
| 2, 066                    | 2, 016                    | 1, 735                    | 1, 284                    | 641                       | 296                        | 62                         | 21                         | 1                        | —                        | 1                        | —                         | —                      | 富 山         | Toyama                                          | 金 沢<br>Kanazawa           |
| 2, 689                    | 2, 597                    | 2, 352                    | 1, 699                    | 837                       | 365                        | 77                         | 32                         | 4                        | 4                        | 2                        | —                         | —                      | 石 川         | Ishikawa                                        |                           |
| 1, 590                    | 1, 512                    | 1, 465                    | 1, 095                    | 536                       | 229                        | 42                         | 17                         | 3                        | 2                        | 1                        | —                         | —                      | 福 井         | Fukui                                           |                           |
| 6, 345                    | 6, 125                    | 5, 552                    | 4, 078                    | 2, 014                    | 890                        | 181                        | 70                         | 8                        | 6                        | 4                        | —                         | —                      | 計           | Total                                           |                           |
| 4, 883                    | 4, 042                    | 3, 887                    | 3, 138                    | 1, 547                    | 758                        | 177                        | 45                         | 11                       | 3                        | 1                        | 1                         | —                      | 岐 阜         | Gifu                                            | 名古屋<br>Nagoya             |
| 8, 906                    | 7, 774                    | 7, 427                    | 5, 903                    | 3, 083                    | 1, 392                     | 369                        | 95                         | 20                       | 7                        | 3                        | 2                         | 1                      | 静 岡         | Shizuoka                                        |                           |
| 27, 318                   | 24, 524                   | 21, 190                   | 16, 881                   | 9, 350                    | 4, 816                     | 1, 474                     | 385                        | 81                       | 30                       | 10                       | 2                         | 1                      | 愛 知         | Aichi                                           |                           |
| 4, 217                    | 3, 502                    | 3, 376                    | 2, 569                    | 1, 285                    | 601                        | 141                        | 32                         | 8                        | 1                        | 2                        | —                         | 1                      | 三 重         | Mie                                             |                           |
| 45, 324                   | 39, 842                   | 35, 880                   | 28, 491                   | 15, 265                   | 7, 567                     | 2, 161                     | 557                        | 120                      | 41                       | 16                       | 5                         | 3                      | 計           | Total                                           |                           |
| 3, 755                    | 3, 258                    | 2, 848                    | 1, 999                    | 1, 013                    | 489                        | 112                        | 34                         | 6                        | 1                        | —                        | —                         | —                      | 滋 賀         | Shiga                                           | 大 阪<br>Osaka              |
| 8, 326                    | 7, 755                    | 7, 052                    | 5, 112                    | 2, 661                    | 1, 259                     | 383                        | 139                        | 31                       | 14                       | 7                        | 1                         | —                      | 京 都         | Kyoto                                           |                           |
| 28, 235                   | 25, 066                   | 24, 196                   | 18, 961                   | 9, 858                    | 4, 568                     | 1, 321                     | 482                        | 95                       | 30                       | 12                       | 5                         | 2                      | 大 阪         | Osaka                                           |                           |
| 18, 160                   | 15, 946                   | 14, 847                   | 11, 448                   | 5, 926                    | 2, 795                     | 830                        | 257                        | 65                       | 32                       | 13                       | 1                         | 2                      | 兵 庫         | Hyogo                                           |                           |
| 3, 804                    | 3, 445                    | 3, 284                    | 2, 678                    | 1, 193                    | 557                        | 138                        | 39                         | 5                        | 5                        | —                        | —                         | —                      | 奈 良         | Nara                                            |                           |
| 1, 835                    | 1, 618                    | 1, 652                    | 1, 242                    | 653                       | 277                        | 56                         | 9                          | 6                        | —                        | —                        | —                         | —                      | 和歌山         | Wakayama                                        |                           |
| 64, 115                   | 57, 088                   | 53, 879                   | 41, 440                   | 21, 304                   | 9, 945                     | 2, 840                     | 960                        | 208                      | 82                       | 32                       | 7                         | 4                      | 計           | Total                                           |                           |
| 917                       | 898                       | 887                       | 547                       | 272                       | 91                         | 23                         | 5                          | 1                        | —                        | —                        | —                         | —                      | 鳥 取         | Tottori                                         | 広 島<br>Hiroshima          |
| 1, 042                    | 1, 002                    | 1, 000                    | 672                       | 346                       | 112                        | 32                         | 6                          | —                        | —                        | —                        | —                         | —                      | 島 根         | Shimane                                         |                           |
| 4, 135                    | 3, 750                    | 3, 671                    | 2, 807                    | 1, 307                    | 508                        | 128                        | 43                         | 9                        | 5                        | 1                        | —                         | —                      | 岡 山         | Okayama                                         |                           |
| 7, 176                    | 6, 102                    | 6, 170                    | 4, 512                    | 2, 469                    | 1, 056                     | 324                        | 82                         | 22                       | 5                        | 4                        | 2                         | —                      | 広 島         | Hiroshima                                       |                           |
| 2, 440                    | 2, 228                    | 2, 187                    | 1, 634                    | 787                       | 276                        | 71                         | 15                         | 2                        | 3                        | 1                        | —                         | —                      | 山 口         | Yamaguchi                                       |                           |
| 15, 710                   | 13, 980                   | 13, 915                   | 10, 172                   | 5, 181                    | 2, 043                     | 578                        | 151                        | 34                       | 13                       | 6                        | 2                         | —                      | 計           | Total                                           |                           |
| 1, 470                    | 1, 327                    | 1, 399                    | 920                       | 474                       | 192                        | 36                         | 12                         | 3                        | —                        | —                        | —                         | —                      | 徳 島         | Tokushima                                       | 高 松<br>Takamatsu          |
| 1, 959                    | 1, 860                    | 1, 872                    | 1, 399                    | 638                       | 246                        | 61                         | 23                         | 1                        | 2                        | 1                        | —                         | —                      | 香 川         | Kagawa                                          |                           |
| 2, 577                    | 2, 264                    | 2, 406                    | 1, 835                    | 905                       | 396                        | 77                         | 26                         | 1                        | 1                        | 1                        | 1                         | —                      | 愛 媛         | Ehime                                           |                           |
| 1, 197                    | 1, 106                    | 1, 292                    | 939                       | 430                       | 155                        | 40                         | 10                         | 4                        | 1                        | —                        | 1                         | —                      | 高 知         | Kochi                                           |                           |
| 7, 203                    | 6, 557                    | 6, 969                    | 5, 093                    | 2, 447                    | 989                        | 214                        | 71                         | 9                        | 4                        | 2                        | 2                         | —                      | 計           | Total                                           |                           |
| 12, 962                   | 12, 299                   | 11, 781                   | 8, 923                    | 4, 258                    | 1, 912                     | 564                        | 185                        | 49                       | 18                       | 3                        | 1                         | —                      | 福 岡         | Fukuoka                                         | 福 岡<br>Fukuoka            |
| 1, 523                    | 1, 348                    | 1, 290                    | 977                       | 462                       | 172                        | 34                         | 16                         | —                        | —                        | 1                        | —                         | —                      | 佐 賀         | Saga                                            |                           |
| 2, 209                    | 2, 077                    | 2, 102                    | 1, 422                    | 679                       | 270                        | 60                         | 10                         | 2                        | —                        | 1                        | —                         | —                      | 長 崎         | Nagasaki                                        |                           |
| 16, 694                   | 15, 724                   | 15, 173                   | 11, 322                   | 5, 399                    | 2, 354                     | 658                        | 211                        | 51                       | 18                       | 5                        | 1                         | —                      | 計           | Total                                           | 熊 本<br>Kumamoto           |
| 3, 242                    | 3, 039                    | 3, 313                    | 2, 352                    | 1, 102                    | 499                        | 100                        | 42                         | 3                        | 2                        | 2                        | —                         | —                      | 熊 本         | Kumamoto                                        |                           |
| 1, 817                    | 1, 703                    | 1, 844                    | 1, 445                    | 683                       | 271                        | 57                         | 20                         | 2                        | 2                        | —                        | 1                         | —                      | 大 分         | Oita                                            |                           |
| 1, 609                    | 1, 571                    | 1, 676                    | 1, 302                    | 603                       | 253                        | 66                         | 14                         | 5                        | 1                        | —                        | —                         | —                      | 宮 崎         | Miyazaki                                        |                           |
| 2, 324                    | 2, 235                    | 2, 589                    | 2, 072                    | 944                       | 327                        | 86                         | 13                         | 3                        | —                        | —                        | —                         | —                      | 鹿児島         | Kagoshima                                       |                           |
| 8, 992                    | 8, 548                    | 9, 422                    | 7, 171                    | 3, 332                    | 1, 350                     | 309                        | 89                         | 13                       | 5                        | 2                        | 1                         | —                      | 計           | Total                                           |                           |
| 2, 742                    | 2, 652                    | 2, 791                    | 2, 238                    | 1, 096                    | 518                        | 149                        | 41                         | 4                        | 3                        | 1                        | —                         | —                      | 沖 縄         | Okinawa                                         | 沖 縄<br>Okinawa            |
| 412, 370                  | 366, 698                  | 345, 618                  | 273, 636                  | 139, 690                  | 66, 936                    | 19, 945                    | 6, 930                     | 1, 466                   | 579                      | 252                      | 52                        | 25                     | 全 国 計       | Grand Total                                     |                           |

## (3) 都道府県別の人員（その2）（合計：申告納税額のある者）

## Income earners by prefecture (Part 2) (all income types: taxpayers who have income tax self-assessment)

| 区 分<br>Type<br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | 合 計<br>Total | 70万円<br>以下<br>0.7 million yen<br>or less | 100万円<br>以下<br>1 million yen<br>or less | 150万円<br>以下<br>1.5 million yen<br>or less | 200万円<br>以下<br>2 million yen<br>or less | 250万円<br>以下<br>2.5 million yen<br>or less | 300万円<br>以下<br>3 million yen<br>or less | 400万円<br>以下<br>4 million yen<br>or less | 500万円<br>以下<br>5 million yen<br>or less | 600万円<br>以下<br>6 million yen<br>or less | 700万円<br>以下<br>7 million yen<br>or less | 800万円<br>以下<br>8 million yen<br>or less | 1,000万円<br>以下<br>10 million yen<br>or less |
|------------------------------------------------------------------|---------------|--------------|------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|--------------------------------------------|
|                                                                  |               |              |                                          |                                         |                                           |                                         |                                           |                                         |                                         |                                         |                                         |                                         |                                         |                                            |
| 札 幌<br>Sapporo                                                   | 北海道 Hokkaido  | 236,278      | 3,996                                    | 9,236                                   | 23,658                                    | 29,080                                  | 26,732                                    | 21,876                                  | 31,357                                  | 19,933                                  | 13,337                                  | 9,954                                   | 7,305                                   | 9,924                                      |
| 仙 台<br>Sendai                                                    | 青 森 Aomori    | 56,676       | 998                                      | 2,697                                   | 6,846                                     | 7,926                                   | 7,023                                     | 5,504                                   | 7,584                                   | 4,576                                   | 3,039                                   | 2,150                                   | 1,417                                   | 1,915                                      |
|                                                                  | 岩 手 Iwate     | 57,373       | 992                                      | 2,750                                   | 6,981                                     | 8,353                                   | 7,349                                     | 5,605                                   | 7,708                                   | 4,607                                   | 3,028                                   | 2,038                                   | 1,410                                   | 1,695                                      |
|                                                                  | 宮 城 Miyagi    | 106,138      | 1,602                                    | 3,996                                   | 10,640                                    | 13,240                                  | 12,207                                    | 9,985                                   | 14,312                                  | 9,311                                   | 6,147                                   | 4,423                                   | 3,209                                   | 4,146                                      |
|                                                                  | 秋 田 Akita     | 41,805       | 726                                      | 2,041                                   | 5,367                                     | 6,111                                   | 5,525                                     | 4,167                                   | 5,564                                   | 3,219                                   | 2,080                                   | 1,484                                   | 982                                     | 1,211                                      |
|                                                                  | 山 形 Yamagata  | 53,111       | 801                                      | 2,420                                   | 6,315                                     | 7,417                                   | 6,674                                     | 5,186                                   | 7,415                                   | 4,550                                   | 2,957                                   | 2,063                                   | 1,334                                   | 1,686                                      |
|                                                                  | 福 島 Fukushima | 85,565       | 1,417                                    | 3,753                                   | 9,831                                     | 11,296                                  | 10,247                                    | 8,343                                   | 11,631                                  | 7,383                                   | 4,808                                   | 3,343                                   | 2,367                                   | 2,874                                      |
|                                                                  | 計 Total       | 400,668      | 6,536                                    | 17,657                                  | 45,980                                    | 54,343                                  | 49,025                                    | 38,790                                  | 54,214                                  | 33,646                                  | 22,059                                  | 15,501                                  | 10,719                                  | 13,527                                     |
| 関東信越<br>Kanto<br>Shinetsu                                        | 茨 城 Ibaraki   | 138,842      | 2,280                                    | 5,133                                   | 13,393                                    | 16,682                                  | 15,968                                    | 13,048                                  | 19,460                                  | 12,754                                  | 8,567                                   | 6,317                                   | 4,404                                   | 5,739                                      |
|                                                                  | 栃 木 Tochigi   | 92,817       | 1,539                                    | 3,573                                   | 9,346                                     | 11,375                                  | 10,319                                    | 8,728                                   | 12,735                                  | 8,375                                   | 5,518                                   | 4,046                                   | 2,938                                   | 3,675                                      |
|                                                                  | 群 馬 Gunma     | 96,288       | 1,432                                    | 3,789                                   | 9,725                                     | 12,058                                  | 10,965                                    | 9,063                                   | 13,682                                  | 8,697                                   | 5,699                                   | 4,211                                   | 2,946                                   | 3,658                                      |
|                                                                  | 埼 玉 Saitama   | 379,959      | 6,642                                    | 13,093                                  | 33,202                                    | 41,444                                  | 40,250                                    | 34,426                                  | 52,960                                  | 35,711                                  | 24,372                                  | 17,711                                  | 13,149                                  | 17,097                                     |
|                                                                  | 新 潟 Niigata   | 103,947      | 1,675                                    | 4,510                                   | 11,784                                    | 14,031                                  | 12,654                                    | 9,901                                   | 14,679                                  | 9,172                                   | 5,821                                   | 4,098                                   | 2,739                                   | 3,445                                      |
|                                                                  | 長 野 Nagano    | 112,255      | 1,933                                    | 4,717                                   | 12,215                                    | 14,833                                  | 13,180                                    | 11,120                                  | 15,492                                  | 10,094                                  | 6,605                                   | 4,496                                   | 3,213                                   | 3,852                                      |
|                                                                  | 計 Total       | 924,108      | 15,501                                   | 34,815                                  | 89,665                                    | 110,423                                 | 103,336                                   | 86,286                                  | 129,008                                 | 84,803                                  | 56,582                                  | 40,879                                  | 29,389                                  | 37,466                                     |
| 東 京<br>Tokyo                                                     | 千 葉 Chiba     | 307,044      | 5,158                                    | 11,070                                  | 27,138                                    | 33,483                                  | 32,126                                    | 27,514                                  | 41,717                                  | 28,226                                  | 19,237                                  | 14,225                                  | 10,468                                  | 13,868                                     |
|                                                                  | 東 京 Tokyo     | 967,249      | 14,914                                   | 28,601                                  | 68,841                                    | 82,550                                  | 80,376                                    | 70,687                                  | 113,831                                 | 83,289                                  | 62,023                                  | 48,559                                  | 37,975                                  | 55,243                                     |
|                                                                  | 神奈川 Kanagawa  | 506,410      | 8,201                                    | 16,375                                  | 39,479                                    | 48,989                                  | 48,177                                    | 42,457                                  | 66,725                                  | 46,484                                  | 32,926                                  | 24,907                                  | 18,945                                  | 26,599                                     |
|                                                                  | 山 梨 Yamanashi | 51,283       | 712                                      | 2,051                                   | 5,337                                     | 6,358                                   | 5,827                                     | 4,866                                   | 7,069                                   | 4,779                                   | 3,109                                   | 2,237                                   | 1,578                                   | 1,890                                      |
|                                                                  | 計 Total       | 1,831,986    | 28,985                                   | 58,097                                  | 140,795                                   | 171,380                                 | 166,506                                   | 145,524                                 | 229,342                                 | 162,778                                 | 117,295                                 | 89,928                                  | 68,966                                  | 97,600                                     |
| 金 沢<br>Kanazawa                                                  | 富 山 Toyama    | 50,941       | 687                                      | 1,711                                   | 4,929                                     | 6,226                                   | 5,864                                     | 4,944                                   | 7,632                                   | 5,147                                   | 3,247                                   | 2,171                                   | 1,469                                   | 1,822                                      |
|                                                                  | 石 川 Ishikawa  | 60,906       | 775                                      | 2,179                                   | 5,777                                     | 7,297                                   | 6,798                                     | 5,830                                   | 8,704                                   | 5,843                                   | 3,754                                   | 2,665                                   | 2,026                                   | 2,445                                      |
|                                                                  | 福 井 Fukui     | 41,534       | 485                                      | 1,512                                   | 4,215                                     | 5,054                                   | 4,784                                     | 3,919                                   | 6,022                                   | 3,914                                   | 2,531                                   | 1,886                                   | 1,315                                   | 1,597                                      |
|                                                                  | 計 Total       | 153,381      | 1,947                                    | 5,402                                   | 14,921                                    | 18,577                                  | 17,446                                    | 14,693                                  | 22,358                                  | 14,904                                  | 9,532                                   | 6,722                                   | 4,810                                   | 5,864                                      |
| 名古屋<br>Nagoya                                                    | 岐 阜 Gifu      | 112,433      | 1,561                                    | 3,643                                   | 10,248                                    | 13,490                                  | 13,205                                    | 10,926                                  | 16,710                                  | 10,996                                  | 7,161                                   | 5,032                                   | 3,561                                   | 4,340                                      |
|                                                                  | 静 岡 Shizuoka  | 205,520      | 3,060                                    | 7,598                                   | 19,737                                    | 24,648                                  | 23,247                                    | 19,426                                  | 29,545                                  | 19,094                                  | 12,772                                  | 9,363                                   | 6,602                                   | 8,350                                      |
|                                                                  | 愛 知 Aichi     | 411,019      | 6,002                                    | 12,696                                  | 32,712                                    | 41,941                                  | 40,830                                    | 35,929                                  | 56,331                                  | 39,317                                  | 27,422                                  | 20,513                                  | 15,202                                  | 20,587                                     |
|                                                                  | 三 重 Mie       | 87,693       | 1,292                                    | 2,987                                   | 8,123                                     | 10,433                                  | 9,976                                     | 8,474                                   | 12,743                                  | 8,319                                   | 5,540                                   | 3,980                                   | 2,693                                   | 3,671                                      |
|                                                                  | 計 Total       | 816,665      | 11,915                                   | 26,924                                  | 70,820                                    | 90,512                                  | 87,258                                    | 74,755                                  | 115,329                                 | 77,726                                  | 52,895                                  | 38,888                                  | 28,058                                  | 36,948                                     |
| 大 阪<br>Osaka                                                     | 滋 賀 Shiga     | 64,026       | 1,093                                    | 2,323                                   | 5,846                                     | 7,442                                   | 6,931                                     | 5,918                                   | 8,748                                   | 5,703                                   | 3,974                                   | 3,044                                   | 2,350                                   | 2,988                                      |
|                                                                  | 京 都 Kyoto     | 125,100      | 2,161                                    | 4,514                                   | 11,452                                    | 13,729                                  | 12,981                                    | 10,895                                  | 16,381                                  | 10,885                                  | 7,388                                   | 5,523                                   | 4,295                                   | 5,974                                      |
|                                                                  | 大 阪 Osaka     | 403,797      | 7,128                                    | 15,525                                  | 37,083                                    | 43,716                                  | 40,656                                    | 34,248                                  | 52,132                                  | 35,314                                  | 24,572                                  | 18,259                                  | 13,727                                  | 19,387                                     |
|                                                                  | 兵 庫 Hyogo     | 246,120      | 3,991                                    | 8,770                                   | 22,447                                    | 27,710                                  | 25,487                                    | 21,687                                  | 32,641                                  | 21,616                                  | 14,719                                  | 11,006                                  | 8,113                                   | 11,243                                     |
|                                                                  | 奈 良 Nara      | 58,292       | 891                                      | 2,057                                   | 5,260                                     | 6,595                                   | 6,130                                     | 5,237                                   | 7,861                                   | 5,250                                   | 3,421                                   | 2,597                                   | 1,916                                   | 2,655                                      |
|                                                                  | 和歌山 Wakayama  | 46,468       | 704                                      | 1,919                                   | 5,061                                     | 5,976                                   | 5,427                                     | 4,310                                   | 6,284                                   | 4,131                                   | 2,798                                   | 1,874                                   | 1,433                                   | 1,753                                      |
|                                                                  | 計 Total       | 943,803      | 15,968                                   | 35,108                                  | 87,149                                    | 105,168                                 | 97,612                                    | 82,295                                  | 124,047                                 | 82,899                                  | 56,872                                  | 42,303                                  | 31,834                                  | 44,000                                     |
| 広 島<br>Hiroshima                                                 | 鳥 取 Tottori   | 25,886       | 349                                      | 1,165                                   | 3,008                                     | 3,594                                   | 3,252                                     | 2,539                                   | 3,486                                   | 2,200                                   | 1,385                                   | 968                                     | 674                                     | 874                                        |
|                                                                  | 島 根 Shimane   | 34,653       | 466                                      | 1,429                                   | 3,950                                     | 5,098                                   | 4,410                                     | 3,646                                   | 4,942                                   | 2,820                                   | 1,844                                   | 1,200                                   | 889                                     | 1,143                                      |
|                                                                  | 岡 山 Okayama   | 92,342       | 1,238                                    | 3,382                                   | 9,098                                     | 11,454                                  | 10,691                                    | 8,897                                   | 13,334                                  | 8,539                                   | 5,428                                   | 3,871                                   | 2,723                                   | 3,426                                      |
|                                                                  | 広 島 Hiroshima | 151,571      | 2,179                                    | 5,585                                   | 14,500                                    | 18,754                                  | 17,616                                    | 14,711                                  | 21,817                                  | 13,768                                  | 8,786                                   | 6,350                                   | 4,591                                   | 5,706                                      |
|                                                                  | 山 口 Yamaguchi | 70,102       | 1,040                                    | 2,757                                   | 7,632                                     | 9,731                                   | 9,112                                     | 7,210                                   | 10,441                                  | 6,062                                   | 3,683                                   | 2,644                                   | 1,762                                   | 2,110                                      |
|                                                                  | 計 Total       | 374,554      | 5,272                                    | 14,318                                  | 38,188                                    | 48,631                                  | 45,081                                    | 37,003                                  | 54,020                                  | 33,389                                  | 21,126                                  | 15,033                                  | 10,639                                  | 13,259                                     |
| 高 松<br>Takamatsu                                                 | 徳 島 Tokushima | 31,672       | 469                                      | 1,277                                   | 3,365                                     | 4,096                                   | 3,692                                     | 2,905                                   | 4,262                                   | 2,718                                   | 1,826                                   | 1,379                                   | 913                                     | 1,146                                      |
|                                                                  | 香 川 Kagawa    | 47,923       | 579                                      | 1,776                                   | 4,683                                     | 5,858                                   | 5,556                                     | 4,737                                   | 7,252                                   | 4,567                                   | 2,788                                   | 2,065                                   | 1,389                                   | 1,705                                      |
|                                                                  | 愛 媛 Ehime     | 60,684       | 831                                      | 2,474                                   | 6,532                                     | 7,751                                   | 6,961                                     | 5,870                                   | 8,523                                   | 5,286                                   | 3,516                                   | 2,364                                   | 1,783                                   | 2,129                                      |
|                                                                  | 高 知 Kochi     | 34,876       | 553                                      | 1,656                                   | 4,044                                     | 4,706                                   | 4,068                                     | 3,184                                   | 4,676                                   | 3,000                                   | 1,984                                   | 1,344                                   | 928                                     | 1,174                                      |
|                                                                  | 計 Total       | 175,155      | 2,432                                    | 7,183                                   | 18,624                                    | 22,411                                  | 20,277                                    | 16,696                                  | 24,713                                  | 15,571                                  | 10,114                                  | 7,152                                   | 5,013                                   | 6,154                                      |
| 福 岡<br>Fukuoka                                                   | 福 岡 Fukuoka   | 233,378      | 4,071                                    | 9,701                                   | 23,567                                    | 27,814                                  | 24,843                                    | 20,576                                  | 30,350                                  | 19,657                                  | 13,327                                  | 10,022                                  | 7,270                                   | 10,138                                     |
|                                                                  | 佐 賀 Saga      | 42,967       | 607                                      | 1,841                                   | 4,625                                     | 5,636                                   | 5,180                                     | 4,229                                   | 5,952                                   | 3,785                                   | 2,573                                   | 1,794                                   | 1,252                                   | 1,543                                      |
|                                                                  | 長 崎 Nagasaki  | 63,354       | 1,075                                    | 3,040                                   | 7,701                                     | 9,225                                   | 7,615                                     | 6,081                                   | 8,395                                   | 5,005                                   | 3,331                                   | 2,360                                   | 1,700                                   | 2,091                                      |
|                                                                  | 計 Total       | 339,699      | 5,753                                    | 14,582                                  | 35,893                                    | 42,675                                  | 37,638                                    | 30,886                                  | 44,697                                  | 28,447                                  | 19,231                                  | 14,176                                  | 10,222                                  | 13,772                                     |
| 熊 本<br>Kumamoto                                                  | 熊 本 Kumamoto  | 79,841       | 1,295                                    | 3,557                                   | 8,793                                     | 10,355                                  | 9,330                                     | 7,324                                   | 10,416                                  | 6,820                                   | 4,617                                   | 3,265                                   | 2,336                                   | 2,911                                      |
|                                                                  | 大 分 Oita      | 47,862       | 801                                      | 2,064                                   | 5,413                                     | 6,376                                   | 5,783                                     | 4,712                                   | 6,544                                   | 3,924                                   | 2,547                                   | 1,818                                   | 1,191                                   | 1,634                                      |
|                                                                  | 宮 崎 Miyazaki  | 49,194       | 904                                      | 2,471                                   | 5,879                                     | 6,699                                   | 5,770                                     | 4,563                                   | 6,189                                   | 4,134                                   | 2,796                                   | 1,856                                   | 1,390                                   | 1,716                                      |
|                                                                  | 鹿児島 Kagoshima | 73,213       | 1,367                                    | 3,671                                   | 8,824                                     | 10,067                                  | 8,950                                     | 7,104                                   | 9,439                                   | 5,947                                   | 3,954                                   | 2,693                                   | 1,882                                   | 2,342                                      |
|                                                                  | 計 Total       | 250,110      | 4,367                                    | 11,763                                  | 28,909                                    | 33,497                                  | 29,833                                    | 23,703                                  | 32,588                                  | 20,825                                  | 13,914                                  | 9,632                                   | 6,799                                   | 8,603                                      |
| 沖 縄<br>Okinawa                                                   | 沖 縄 Okinawa   | 86,149       | 2,290                                    | 4,886                                   | 10,565                                    | 10,499                                  | 8,863                                     | 7,126                                   | 10,528                                  | 7,207                                   | 5,233                                   | 3,677                                   | 2,620                                   | 3,381                                      |
| 全 国 計 Grand Total                                                |               | 6,532,556    | 104,962                                  | 239,971                                 | 605,167                                   | 737,196                                 | 689,607                                   | 579,633                                 | 872,201                                 | 582,128                                 | 398,190                                 | 293,845                                 | 216,374                                 | 290,498                                    |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows "(1) Number of income earners by income range" by prefecture.

(単位：人)  
(In persons)

| 1, 200万円<br>以下<br>12 million yen<br>or less | 1, 500万円<br>以下<br>15 million yen<br>or less | 2, 000万円<br>以下<br>20 million yen<br>or less | 3, 000万円<br>以下<br>30 million yen<br>or less | 5, 000万円<br>以下<br>50 million yen<br>or less | 1億円<br>以下<br>0.1 billion yen<br>or less | 2億円<br>以下<br>0.2 billion yen<br>or less | 5億円<br>以下<br>0.5 billion yen<br>or less | 10億円<br>以下<br>1 billion yen<br>or less | 20億円<br>以下<br>2 billion yen<br>or less | 50億円<br>以下<br>5 billion yen<br>or less | 100億円<br>以下<br>10 billion yen<br>or less | 100億円<br>超<br>Over 10<br>billion yen | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |  |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|------------------------------------------|--------------------------------------|--------------------------------------------------------------------|---------------------------|--|
| 6, 348                                      | 6, 279                                      | 6, 247                                      | 5, 651                                      | 3, 379                                      | 1, 423                                  | 410                                     | 117                                     | 27                                     | 6                                      | 3                                      | －                                        | －                                    | 北海道<br>Hokkaido                                                    | 札幌<br>Sapporo             |  |
| 1, 133<br>992                               | 1, 094<br>1, 106                            | 1, 164<br>1, 059                            | 865<br>949                                  | 465<br>469                                  | 217<br>228                              | 55<br>38                                | 7<br>13                                 | 1<br>2                                 | －<br>1                                 | －<br>－                                 | －<br>－                                   | －<br>－                               | 青 森<br>Aomori                                                      | 仙 台<br>Sendai             |  |
| 2, 671                                      | 2, 709                                      | 2, 992                                      | 2, 343                                      | 1, 293                                      | 650                                     | 184                                     | 60                                      | 10                                     | 7                                      | 1                                      | －                                        | －                                    | 岩 手<br>Iwate                                                       |                           |  |
| 707                                         | 719                                         | 782                                         | 599                                         | 349                                         | 136                                     | 29                                      | 7                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 宮 城<br>Miyagi                                                      |                           |  |
| 968                                         | 946                                         | 925                                         | 752                                         | 451                                         | 194                                     | 34                                      | 20                                      | 2                                      | －                                      | －                                      | 1                                        | －                                    | 秋 田<br>Akita                                                       |                           |  |
| 1, 731                                      | 1, 740                                      | 1, 780                                      | 1, 557                                      | 943                                         | 406                                     | 87                                      | 20                                      | 5                                      | 1                                      | 2                                      | －                                        | －                                    | 山 形<br>Yamagata                                                    |                           |  |
| 8, 202                                      | 8, 314                                      | 8, 702                                      | 7, 065                                      | 3, 970                                      | 1, 831                                  | 427                                     | 127                                     | 20                                     | 9                                      | 3                                      | 1                                        | －                                    | 福 島<br>Fukushima                                                   |                           |  |
|                                             |                                             |                                             |                                             |                                             |                                         |                                         |                                         |                                        |                                        |                                        |                                          |                                      | 計<br>Total                                                         |                           |  |
| 3, 558                                      | 3, 282                                      | 3, 133                                      | 2, 685                                      | 1, 491                                      | 675                                     | 193                                     | 67                                      | 7                                      | 6                                      | －                                      | －                                        | －                                    | 茨 城<br>Ibaraki                                                     | 関東信越<br>Kanto<br>Shinetsu |  |
| 2, 283                                      | 2, 193                                      | 2, 305                                      | 1, 990                                      | 1, 210                                      | 493                                     | 124                                     | 35                                      | 12                                     | 5                                      | －                                      | －                                        | －                                    | 栃 木<br>Tochigi                                                     |                           |  |
| 2, 180                                      | 2, 165                                      | 2, 271                                      | 1, 978                                      | 1, 131                                      | 470                                     | 116                                     | 32                                      | 15                                     | 3                                      | 1                                      | 1                                        | －                                    | 群 馬<br>Gunma                                                       |                           |  |
| 10, 539                                     | 10, 275                                     | 10, 267                                     | 9, 126                                      | 5, 463                                      | 2, 887                                  | 925                                     | 345                                     | 48                                     | 16                                     | 9                                      | 1                                        | 1                                    | 埼 玉<br>Saitama                                                     |                           |  |
| 2, 070                                      | 1, 975                                      | 2, 115                                      | 1, 710                                      | 948                                         | 477                                     | 102                                     | 35                                      | 5                                      | 1                                      | －                                      | －                                        | －                                    | 新 潟<br>Niigata                                                     |                           |  |
| 2, 298                                      | 2, 295                                      | 2, 267                                      | 1, 900                                      | 1, 072                                      | 491                                     | 121                                     | 43                                      | 7                                      | 8                                      | 2                                      | 1                                        | －                                    | 長 野<br>Nagano                                                      |                           |  |
| 22, 928                                     | 22, 185                                     | 22, 358                                     | 19, 389                                     | 11, 315                                     | 5, 493                                  | 1, 581                                  | 557                                     | 94                                     | 39                                     | 12                                     | 3                                        | 1                                    | 計<br>Total                                                         |                           |  |
| 9, 000                                      | 8, 695                                      | 8, 841                                      | 8, 091                                      | 4, 705                                      | 2, 440                                  | 708                                     | 261                                     | 50                                     | 17                                     | 5                                      | 1                                        | －                                    | 千 葉<br>Chiba                                                       | 東 京<br>Tokyo              |  |
| 38, 397                                     | 41, 130                                     | 44, 598                                     | 43, 480                                     | 27, 228                                     | 15, 924                                 | 5, 897                                  | 2, 635                                  | 630                                    | 264                                    | 135                                    | 25                                       | 17                                   | 東 京<br>Tokyo                                                       |                           |  |
| 17, 687                                     | 17, 617                                     | 17, 950                                     | 16, 311                                     | 9, 385                                      | 5, 010                                  | 1, 499                                  | 526                                     | 105                                    | 33                                     | 19                                     | 4                                        | －                                    | 神奈川<br>Kanagawa                                                    |                           |  |
| 1, 131                                      | 1, 078                                      | 1, 252                                      | 1, 154                                      | 544                                         | 235                                     | 54                                      | 17                                      | 2                                      | 1                                      | 2                                      | －                                        | －                                    | 山 梨<br>Yamanashi                                                   |                           |  |
| 66, 215                                     | 68, 520                                     | 72, 641                                     | 69, 036                                     | 41, 862                                     | 23, 609                                 | 8, 158                                  | 3, 439                                  | 787                                    | 315                                    | 161                                    | 30                                       | 17                                   | 計<br>Total                                                         |                           |  |
| 1, 087                                      | 1, 185                                      | 1, 087                                      | 891                                         | 514                                         | 254                                     | 52                                      | 20                                      | 1                                      | －                                      | 1                                      | －                                        | －                                    | 富 山<br>Toyama                                                      | 金 沢<br>Kanazawa           |  |
| 1, 570                                      | 1, 579                                      | 1, 515                                      | 1, 126                                      | 615                                         | 299                                     | 71                                      | 28                                      | 4                                      | 4                                      | 2                                      | －                                        | －                                    | 石 川<br>Ishikawa                                                    |                           |  |
| 968                                         | 962                                         | 939                                         | 757                                         | 432                                         | 186                                     | 38                                      | 14                                      | 1                                      | 2                                      | 1                                      | －                                        | －                                    | 福 井<br>Fukui                                                       |                           |  |
| 3, 625                                      | 3, 726                                      | 3, 541                                      | 2, 774                                      | 1, 561                                      | 739                                     | 161                                     | 62                                      | 6                                      | 6                                      | 4                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 2, 675                                      | 2, 405                                      | 2, 367                                      | 2, 078                                      | 1, 208                                      | 621                                     | 156                                     | 34                                      | 11                                     | 3                                      | 1                                      | 1                                        | －                                    | 岐 阜<br>Gifu                                                        | 名古屋<br>Nagoya             |  |
| 4, 863                                      | 4, 735                                      | 4, 611                                      | 3, 929                                      | 2, 359                                      | 1, 148                                  | 317                                     | 84                                      | 19                                     | 7                                      | 3                                      | 2                                        | 1                                    | 静 岡<br>Shizuoka                                                    |                           |  |
| 12, 706                                     | 12, 308                                     | 12, 763                                     | 10, 948                                     | 7, 039                                      | 4, 016                                  | 1, 296                                  | 348                                     | 74                                     | 26                                     | 10                                     | 2                                        | 1                                    | 愛 知<br>Aichi                                                       |                           |  |
| 2, 144                                      | 1, 993                                      | 2, 028                                      | 1, 681                                      | 958                                         | 496                                     | 119                                     | 31                                      | 8                                      | 1                                      | 2                                      | －                                        | 1                                    | 三 重<br>Mie                                                         |                           |  |
| 22, 388                                     | 21, 441                                     | 21, 769                                     | 18, 636                                     | 11, 564                                     | 6, 281                                  | 1, 888                                  | 497                                     | 112                                    | 37                                     | 16                                     | 5                                        | 3                                    | 計<br>Total                                                         |                           |  |
| 1, 737                                      | 1, 711                                      | 1, 635                                      | 1, 262                                      | 789                                         | 399                                     | 98                                      | 29                                      | 6                                      | －                                      | －                                      | －                                        | －                                    | 滋 賀<br>Shiga                                                       | 大 阪<br>Osaka              |  |
| 3, 931                                      | 4, 105                                      | 4, 130                                      | 3, 280                                      | 1, 955                                      | 1, 024                                  | 337                                     | 116                                     | 25                                     | 12                                     | 6                                      | 1                                        | －                                    | 京 都<br>Kyoto                                                       |                           |  |
| 12, 442                                     | 12, 570                                     | 13, 399                                     | 11, 598                                     | 6, 886                                      | 3, 468                                  | 1, 114                                  | 435                                     | 91                                     | 29                                     | 12                                     | 4                                        | 2                                    | 大 阪<br>Osaka                                                       |                           |  |
| 7, 141                                      | 7, 405                                      | 7, 811                                      | 6, 910                                      | 4, 235                                      | 2, 165                                  | 687                                     | 229                                     | 60                                     | 32                                     | 12                                     | 1                                        | 2                                    | 兵 庫<br>Hyogo                                                       |                           |  |
| 1, 692                                      | 1, 760                                      | 1, 816                                      | 1, 702                                      | 852                                         | 434                                     | 119                                     | 37                                      | 5                                      | 5                                      | －                                      | －                                        | －                                    | 奈 良<br>Nara                                                        |                           |  |
| 1, 103                                      | 1, 034                                      | 1, 076                                      | 807                                         | 485                                         | 229                                     | 49                                      | 9                                       | 6                                      | －                                      | －                                      | －                                        | －                                    | 和歌山<br>Wakayama                                                    |                           |  |
| 28, 046                                     | 28, 585                                     | 29, 867                                     | 25, 559                                     | 15, 202                                     | 7, 719                                  | 2, 404                                  | 855                                     | 193                                    | 78                                     | 30                                     | 6                                        | 4                                    | 計<br>Total                                                         |                           |  |
| 567                                         | 584                                         | 546                                         | 381                                         | 214                                         | 77                                      | 18                                      | 4                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 鳥 取<br>Tottori                                                     | 広 島<br>Hiroshima          |  |
| 645                                         | 633                                         | 644                                         | 475                                         | 292                                         | 92                                      | 29                                      | 6                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 島 根<br>Shimane                                                     |                           |  |
| 2, 180                                      | 2, 235                                      | 2, 300                                      | 1, 964                                      | 1, 000                                      | 420                                     | 108                                     | 40                                      | 8                                      | 5                                      | 1                                      | －                                        | －                                    | 岡 山<br>Okayama                                                     |                           |  |
| 3, 690                                      | 3, 561                                      | 3, 828                                      | 3, 037                                      | 1, 829                                      | 872                                     | 289                                     | 71                                      | 20                                     | 5                                      | 4                                      | 2                                        | －                                    | 広 島<br>Hiroshima                                                   |                           |  |
| 1, 316                                      | 1, 294                                      | 1, 339                                      | 1, 056                                      | 608                                         | 226                                     | 59                                      | 14                                      | 2                                      | 3                                      | 1                                      | －                                        | －                                    | 山 口<br>Yamaguchi                                                   |                           |  |
| 8, 398                                      | 8, 307                                      | 8, 657                                      | 6, 913                                      | 3, 943                                      | 1, 687                                  | 503                                     | 135                                     | 31                                     | 13                                     | 6                                      | 2                                        | －                                    | 計<br>Total                                                         |                           |  |
| 796                                         | 795                                         | 853                                         | 604                                         | 368                                         | 163                                     | 32                                      | 11                                      | 2                                      | －                                      | －                                      | －                                        | －                                    | 徳 島<br>Tokushima                                                   | 高 松<br>Takamatsu          |  |
| 1, 038                                      | 1, 085                                      | 1, 124                                      | 946                                         | 502                                         | 196                                     | 52                                      | 21                                      | 1                                      | 2                                      | 1                                      | －                                        | －                                    | 香 川<br>Kagawa                                                      |                           |  |
| 1, 457                                      | 1, 365                                      | 1, 483                                      | 1, 263                                      | 700                                         | 308                                     | 60                                      | 24                                      | 1                                      | 1                                      | 1                                      | 1                                        | －                                    | 愛 媛<br>Ehime                                                       |                           |  |
| 776                                         | 737                                         | 876                                         | 654                                         | 333                                         | 129                                     | 38                                      | 10                                      | 4                                      | 1                                      | －                                      | 1                                        | －                                    | 高 知<br>Kochi                                                       |                           |  |
| 4, 067                                      | 3, 982                                      | 4, 336                                      | 3, 467                                      | 1, 903                                      | 796                                     | 182                                     | 66                                      | 8                                      | 4                                      | 2                                      | 2                                        | －                                    | 計<br>Total                                                         |                           |  |
| 6, 320                                      | 6, 879                                      | 7, 364                                      | 5, 939                                      | 3, 212                                      | 1, 591                                  | 500                                     | 169                                     | 46                                     | 18                                     | 3                                      | 1                                        | －                                    | 福 岡<br>Fukuoka                                                     | 福 岡<br>Fukuoka            |  |
| 965                                         | 873                                         | 860                                         | 699                                         | 365                                         | 141                                     | 30                                      | 16                                      | －                                      | －                                      | 1                                      | －                                        | －                                    | 佐 賀<br>Saga                                                        |                           |  |
| 1, 285                                      | 1, 333                                      | 1, 337                                      | 945                                         | 542                                         | 229                                     | 52                                      | 10                                      | 2                                      | －                                      | －                                      | －                                        | －                                    | 長 崎<br>Nagasaki                                                    |                           |  |
| 8, 570                                      | 9, 085                                      | 9, 561                                      | 7, 583                                      | 4, 119                                      | 1, 961                                  | 582                                     | 195                                     | 48                                     | 18                                     | 4                                      | 1                                        | －                                    | 計<br>Total                                                         |                           |  |
| 1, 854                                      | 1, 878                                      | 2, 046                                      | 1, 618                                      | 865                                         | 426                                     | 91                                      | 37                                      | 3                                      | 2                                      | 2                                      | －                                        | －                                    | 熊 本<br>Kumamoto                                                    | 熊 本<br>Kumamoto           |  |
| 1, 029                                      | 1, 062                                      | 1, 164                                      | 971                                         | 528                                         | 232                                     | 44                                      | 20                                      | 2                                      | 2                                      | －                                      | 1                                        | －                                    | 大 分<br>Oita                                                        |                           |  |
| 1, 018                                      | 1, 043                                      | 1, 125                                      | 874                                         | 472                                         | 214                                     | 61                                      | 14                                      | 5                                      | 1                                      | －                                      | －                                        | －                                    | 宮 崎<br>Miyazaki                                                    |                           |  |
| 1, 390                                      | 1, 397                                      | 1, 633                                      | 1, 437                                      | 750                                         | 270                                     | 80                                      | 13                                      | 3                                      | －                                      | －                                      | －                                        | －                                    | 鹿児島<br>Kagoshima                                                   |                           |  |
| 5, 291                                      | 5, 380                                      | 5, 968                                      | 4, 900                                      | 2, 615                                      | 1, 142                                  | 276                                     | 84                                      | 13                                     | 5                                      | 2                                      | 1                                        | －                                    | 計<br>Total                                                         |                           |  |
| 1, 996                                      | 1, 968                                      | 1, 994                                      | 1, 661                                      | 967                                         | 497                                     | 144                                     | 39                                      | 4                                      | 3                                      | 1                                      | －                                        | －                                    | 沖 縄<br>Okinawa                                                     | 沖 縄<br>Okinawa            |  |
| 186, 074                                    | 187, 772                                    | 195, 641                                    | 172, 634                                    | 102, 400                                    | 53, 178                                 | 16, 716                                 | 6, 173                                  | 1, 343                                 | 533                                    | 244                                    | 51                                       | 25                                   | 全 国 計<br>Grand Total                                               |                           |  |

(3) 都道府県別の人員（その3）（合計：還付申告をした者）  
Income earners by prefecture (Part 3) (all income types: filing returns for refunds)

| 区 分<br>Type<br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | 合 計<br>Total | 70万円<br>以下<br>0.7 million yen<br>or less | 100万円<br>以下<br>1 million yen<br>or less | 150万円<br>以下<br>1.5 million yen<br>or less | 200万円<br>以下<br>2 million yen<br>or less | 250万円<br>以下<br>2.5 million yen<br>or less | 300万円<br>以下<br>3 million yen<br>or less | 400万円<br>以下<br>4 million yen<br>or less | 500万円<br>以下<br>5 million yen<br>or less | 600万円<br>以下<br>6 million yen<br>or less | 700万円<br>以下<br>7 million yen<br>or less | 800万円<br>以下<br>8 million yen<br>or less | 1,000万円<br>以下<br>10 million yen<br>or less |
|------------------------------------------------------------------|---------------|--------------|------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|--------------------------------------------|
|                                                                  |               |              | 以下                                       | 以下                                      | 以下                                        | 以下                                      | 以下                                        | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                         |
| 札 幌<br>Sapporo                                                   | 北海道 Hokkaido  | 471,223      | 90,585                                   | 33,328                                  | 76,476                                    | 61,934                                  | 40,665                                    | 29,258                                  | 42,547                                  | 28,087                                  | 21,777                                  | 13,614                                  | 8,211                                   | 8,567                                      |
| 仙 台<br>Sendai                                                    | 青 森 Aomori    | 118,060      | 26,139                                   | 10,097                                  | 23,028                                    | 16,326                                  | 10,520                                    | 6,947                                   | 8,863                                   | 5,800                                   | 3,876                                   | 2,056                                   | 1,107                                   | 1,155                                      |
|                                                                  | 岩 手 Iwate     | 128,245      | 30,656                                   | 11,316                                  | 23,536                                    | 16,737                                  | 11,300                                    | 7,637                                   | 9,800                                   | 6,031                                   | 4,258                                   | 2,283                                   | 1,204                                   | 1,238                                      |
|                                                                  | 宮 城 Miyagi    | 228,721      | 41,054                                   | 16,194                                  | 36,964                                    | 29,129                                  | 20,659                                    | 15,705                                  | 21,327                                  | 13,985                                  | 10,020                                  | 6,872                                   | 4,291                                   | 4,783                                      |
|                                                                  | 秋 田 Akita     | 106,018      | 23,799                                   | 9,825                                   | 19,687                                    | 14,114                                  | 9,448                                     | 6,709                                   | 8,156                                   | 5,082                                   | 3,773                                   | 1,844                                   | 934                                     | 938                                        |
|                                                                  | 山 形 Yamagata  | 116,494      | 25,648                                   | 10,768                                  | 21,097                                    | 15,217                                  | 10,034                                    | 7,335                                   | 9,524                                   | 5,881                                   | 4,154                                   | 2,332                                   | 1,197                                   | 1,129                                      |
|                                                                  | 福 島 Fukushima | 169,315      | 35,928                                   | 14,497                                  | 28,467                                    | 21,529                                  | 15,445                                    | 11,181                                  | 14,734                                  | 9,090                                   | 6,340                                   | 3,844                                   | 2,063                                   | 2,069                                      |
|                                                                  | 計 Total       | 866,853      | 183,224                                  | 72,697                                  | 152,779                                   | 113,052                                 | 77,406                                    | 55,514                                  | 72,404                                  | 45,869                                  | 32,421                                  | 19,231                                  | 10,796                                  | 11,312                                     |
| 関東信越<br>Kanto<br>Shinetsu                                        | 茨 城 Ibaraki   | 300,502      | 49,307                                   | 19,924                                  | 49,145                                    | 42,543                                  | 29,542                                    | 19,604                                  | 27,468                                  | 18,279                                  | 12,936                                  | 9,213                                   | 6,052                                   | 6,803                                      |
|                                                                  | 栃 木 Tochigi   | 186,234      | 33,692                                   | 13,369                                  | 29,745                                    | 23,986                                  | 16,806                                    | 12,213                                  | 17,313                                  | 11,173                                  | 8,273                                   | 5,770                                   | 3,782                                   | 4,011                                      |
|                                                                  | 群 馬 Gunma     | 176,816      | 32,694                                   | 12,933                                  | 28,214                                    | 22,585                                  | 16,354                                    | 12,010                                  | 16,856                                  | 10,754                                  | 7,623                                   | 4,982                                   | 2,914                                   | 3,016                                      |
|                                                                  | 埼 玉 Saitama   | 779,419      | 121,126                                  | 42,654                                  | 104,215                                   | 92,125                                  | 71,375                                    | 55,287                                  | 83,937                                  | 56,234                                  | 39,682                                  | 30,985                                  | 21,647                                  | 24,259                                     |
|                                                                  | 新 潟 Niigata   | 217,193      | 43,656                                   | 19,049                                  | 37,271                                    | 27,133                                  | 19,447                                    | 14,782                                  | 19,857                                  | 12,154                                  | 8,316                                   | 4,697                                   | 2,559                                   | 2,890                                      |
|                                                                  | 長 野 Nagano    | 226,181      | 49,928                                   | 19,233                                  | 35,792                                    | 27,328                                  | 19,131                                    | 14,486                                  | 20,067                                  | 12,947                                  | 8,945                                   | 5,613                                   | 3,239                                   | 3,465                                      |
|                                                                  | 計 Total       | 1,886,345    | 330,403                                  | 127,162                                 | 284,382                                   | 235,700                                 | 172,655                                   | 128,382                                 | 185,498                                 | 121,541                                 | 85,775                                  | 61,260                                  | 40,193                                  | 44,444                                     |
| 東 京<br>Tokyo                                                     | 千 葉 Chiba     | 682,261      | 100,267                                  | 34,711                                  | 85,671                                    | 78,790                                  | 62,944                                    | 49,248                                  | 74,659                                  | 49,880                                  | 34,724                                  | 27,792                                  | 20,723                                  | 24,162                                     |
|                                                                  | 東 京 Tokyo     | 1,914,641    | 278,398                                  | 83,618                                  | 171,740                                   | 170,371                                 | 151,708                                   | 121,508                                 | 200,014                                 | 151,308                                 | 112,245                                 | 91,675                                  | 72,790                                  | 98,610                                     |
|                                                                  | 神奈川 Kanagawa  | 1,107,379    | 153,303                                  | 49,361                                  | 117,987                                   | 118,886                                 | 98,997                                    | 78,251                                  | 121,872                                 | 84,776                                  | 60,524                                  | 50,577                                  | 39,709                                  | 50,882                                     |
|                                                                  | 山 梨 Yamanashi | 80,223       | 15,781                                   | 6,435                                   | 13,384                                    | 10,024                                  | 7,168                                     | 5,005                                   | 7,248                                   | 4,618                                   | 3,255                                   | 2,182                                   | 1,212                                   | 1,303                                      |
|                                                                  | 計 Total       | 3,784,504    | 547,749                                  | 174,125                                 | 388,782                                   | 378,071                                 | 320,817                                   | 254,012                                 | 403,793                                 | 290,582                                 | 210,748                                 | 172,226                                 | 134,434                                 | 174,957                                    |
| 金 沢<br>Kanazawa                                                  | 富 山 Toyama    | 110,066      | 19,657                                   | 9,466                                   | 17,964                                    | 13,772                                  | 9,632                                     | 7,576                                   | 11,230                                  | 6,925                                   | 4,589                                   | 2,858                                   | 1,622                                   | 1,771                                      |
|                                                                  | 石 川 Ishikawa  | 112,331      | 20,878                                   | 8,946                                   | 17,782                                    | 13,833                                  | 9,902                                     | 7,528                                   | 10,883                                  | 7,119                                   | 4,900                                   | 3,032                                   | 1,690                                   | 2,018                                      |
|                                                                  | 福 井 Fukui     | 74,901       | 13,529                                   | 6,027                                   | 11,658                                    | 9,279                                   | 6,614                                     | 5,215                                   | 7,823                                   | 4,872                                   | 3,392                                   | 1,972                                   | 1,135                                   | 1,209                                      |
|                                                                  | 計 Total       | 297,298      | 54,064                                   | 24,439                                  | 47,404                                    | 36,884                                  | 26,148                                    | 20,319                                  | 29,936                                  | 18,916                                  | 12,881                                  | 7,862                                   | 4,447                                   | 4,998                                      |
| 名古屋<br>Nagoya                                                    | 岐 阜 Gifu      | 209,508      | 38,363                                   | 14,927                                  | 31,682                                    | 25,744                                  | 18,592                                    | 14,237                                  | 21,064                                  | 14,027                                  | 9,775                                   | 6,333                                   | 3,977                                   | 3,887                                      |
|                                                                  | 静 岡 Shizuoka  | 352,895      | 62,398                                   | 24,038                                  | 52,581                                    | 45,069                                  | 32,890                                    | 24,232                                  | 34,005                                  | 22,796                                  | 15,947                                  | 11,486                                  | 7,065                                   | 7,569                                      |
|                                                                  | 愛 知 Aichi     | 790,780      | 124,803                                  | 41,713                                  | 95,560                                    | 90,517                                  | 73,543                                    | 53,821                                  | 82,104                                  | 58,188                                  | 42,006                                  | 33,547                                  | 23,545                                  | 27,108                                     |
|                                                                  | 三 重 Mie       | 191,534      | 32,385                                   | 12,895                                  | 29,733                                    | 24,400                                  | 18,370                                    | 13,506                                  | 18,497                                  | 12,126                                  | 8,882                                   | 6,708                                   | 3,843                                   | 3,944                                      |
|                                                                  | 計 Total       | 1,544,717    | 257,949                                  | 93,573                                  | 209,556                                   | 185,730                                 | 143,395                                   | 105,796                                 | 155,670                                 | 107,137                                 | 76,610                                  | 58,074                                  | 38,430                                  | 42,508                                     |
| 大 阪<br>Osaka                                                     | 滋 賀 Shiga     | 157,122      | 27,374                                   | 10,015                                  | 21,909                                    | 18,963                                  | 14,744                                    | 10,786                                  | 15,679                                  | 10,757                                  | 7,723                                   | 5,774                                   | 3,600                                   | 3,973                                      |
|                                                                  | 京 都 Kyoto     | 261,172      | 48,018                                   | 15,991                                  | 35,026                                    | 30,134                                  | 22,720                                    | 17,000                                  | 24,913                                  | 17,466                                  | 12,491                                  | 9,506                                   | 6,561                                   | 7,592                                      |
|                                                                  | 大 阪 Osaka     | 881,141      | 140,421                                  | 47,162                                  | 108,203                                   | 101,814                                 | 79,136                                    | 60,778                                  | 93,010                                  | 65,130                                  | 45,173                                  | 35,314                                  | 25,178                                  | 29,287                                     |
|                                                                  | 兵 庫 Hyogo     | 604,938      | 99,446                                   | 33,991                                  | 80,366                                    | 70,976                                  | 53,261                                    | 39,490                                  | 60,669                                  | 41,765                                  | 30,785                                  | 23,927                                  | 16,851                                  | 19,913                                     |
|                                                                  | 奈 良 Nara      | 147,099      | 24,960                                   | 8,104                                   | 20,497                                    | 18,293                                  | 13,707                                    | 10,569                                  | 15,417                                  | 9,788                                   | 6,872                                   | 5,045                                   | 3,266                                   | 3,877                                      |
|                                                                  | 和歌山 Wakayama  | 86,899       | 17,627                                   | 6,781                                   | 15,506                                    | 11,424                                  | 7,109                                     | 5,178                                   | 7,148                                   | 4,990                                   | 3,580                                   | 2,273                                   | 1,319                                   | 1,427                                      |
|                                                                  | 計 Total       | 2,138,371    | 357,846                                  | 122,044                                 | 281,507                                   | 251,604                                 | 190,677                                   | 143,801                                 | 216,836                                 | 149,896                                 | 106,624                                 | 81,839                                  | 56,775                                  | 66,069                                     |
| 広 島<br>Hiroshima                                                 | 鳥 取 Tottori   | 57,623       | 12,871                                   | 5,244                                   | 9,967                                     | 7,513                                   | 5,390                                     | 3,690                                   | 4,612                                   | 2,952                                   | 2,023                                   | 973                                     | 540                                     | 609                                        |
|                                                                  | 島 根 Shimane   | 70,462       | 15,249                                   | 6,712                                   | 12,131                                    | 9,585                                   | 6,145                                     | 4,573                                   | 5,891                                   | 3,484                                   | 2,699                                   | 1,273                                   | 676                                     | 661                                        |
|                                                                  | 岡 山 Okayama   | 189,703      | 38,825                                   | 14,981                                  | 30,136                                    | 22,930                                  | 16,074                                    | 11,890                                  | 17,651                                  | 11,592                                  | 8,138                                   | 5,082                                   | 3,008                                   | 3,330                                      |
|                                                                  | 広 島 Hiroshima | 280,456      | 50,697                                   | 20,684                                  | 45,544                                    | 35,794                                  | 24,626                                    | 17,706                                  | 25,132                                  | 16,988                                  | 12,304                                  | 8,638                                   | 5,706                                   | 5,980                                      |
|                                                                  | 山 口 Yamaguchi | 136,798      | 27,658                                   | 11,430                                  | 24,866                                    | 18,552                                  | 12,214                                    | 8,127                                   | 10,772                                  | 7,230                                   | 5,178                                   | 3,221                                   | 1,807                                   | 2,046                                      |
|                                                                  | 計 Total       | 735,042      | 145,300                                  | 59,051                                  | 122,644                                   | 94,374                                  | 64,449                                    | 45,986                                  | 64,058                                  | 42,246                                  | 30,342                                  | 19,187                                  | 11,737                                  | 12,626                                     |
| 高 松<br>Takamatsu                                                 | 徳 島 Tokushima | 71,141       | 13,256                                   | 5,713                                   | 12,258                                    | 9,041                                   | 6,286                                     | 4,262                                   | 5,904                                   | 4,323                                   | 3,311                                   | 2,109                                   | 1,196                                   | 1,280                                      |
|                                                                  | 香 川 Kagawa    | 97,989       | 19,485                                   | 7,848                                   | 15,826                                    | 11,980                                  | 8,778                                     | 6,487                                   | 8,943                                   | 5,708                                   | 3,933                                   | 2,707                                   | 1,644                                   | 1,567                                      |
|                                                                  | 媛 媛 Ehime     | 114,271      | 24,991                                   | 9,323                                   | 19,097                                    | 14,337                                  | 9,800                                     | 7,069                                   | 9,298                                   | 5,934                                   | 4,398                                   | 2,626                                   | 1,751                                   | 1,857                                      |
|                                                                  | 高 知 Kochi     | 60,401       | 14,541                                   | 5,762                                   | 11,123                                    | 7,721                                   | 5,060                                     | 3,397                                   | 4,332                                   | 2,704                                   | 1,935                                   | 960                                     | 614                                     | 645                                        |
|                                                                  | 計 Total       | 343,802      | 72,273                                   | 28,646                                  | 58,304                                    | 43,079                                  | 29,924                                    | 21,215                                  | 28,477                                  | 18,669                                  | 13,577                                  | 8,402                                   | 5,205                                   | 5,349                                      |
| 福 岡<br>Fukuoka                                                   | 福 岡 Fukuoka   | 488,409      | 91,700                                   | 34,101                                  | 74,510                                    | 60,275                                  | 43,100                                    | 31,333                                  | 45,034                                  | 30,159                                  | 21,287                                  | 14,896                                  | 9,812                                   | 11,385                                     |
|                                                                  | 佐 賀 Saga      | 88,135       | 18,899                                   | 7,598                                   | 15,068                                    | 11,720                                  | 7,822                                     | 5,440                                   | 7,584                                   | 4,788                                   | 3,568                                   | 1,803                                   | 937                                     | 1,046                                      |
|                                                                  | 長 崎 Nagasaki  | 115,256      | 25,368                                   | 9,893                                   | 20,755                                    | 16,178                                  | 9,941                                     | 6,272                                   | 8,558                                   | 5,612                                   | 4,219                                   | 2,480                                   | 1,426                                   | 1,470                                      |
|                                                                  | 計 Total       | 691,800      | 135,967                                  | 51,592                                  | 110,333                                   | 88,173                                  | 60,863                                    | 43,045                                  | 61,176                                  | 40,559                                  | 29,074                                  | 19,179                                  | 12,175                                  | 13,901                                     |
| 熊 本<br>Kumamoto                                                  | 熊 本 Kumamoto  | 156,592      | 32,539                                   | 12,478                                  | 26,212                                    | 20,484                                  | 14,152                                    | 9,956                                   | 13,318                                  | 8,707                                   | 6,006                                   | 3,484                                   | 2,089                                   | 2,334                                      |
|                                                                  | 大 分 Oita      | 89,715       | 17,681                                   | 7,139                                   | 15,746                                    | 12,208                                  | 8,063                                     | 5,528                                   | 7,563                                   | 4,925                                   | 3,528                                   | 2,021                                   | 1,174                                   | 1,368                                      |
|                                                                  | 宮 崎 Miyazaki  | 86,508       | 19,734                                   | 7,780                                   | 15,924                                    | 11,577                                  | 7,374                                     | 4,818                                   | 6,433                                   | 4,188                                   | 3,032                                   | 1,487                                   | 918                                     | 988                                        |
|                                                                  | 鹿児島 Kagoshima | 131,707      | 30,121                                   | 11,563                                  | 23,114                                    | 17,881                                  | 11,042                                    | 7,532                                   | 9,968                                   | 6,490                                   | 4,592                                   | 2,611                                   | 1,515                                   | 1,676                                      |
|                                                                  | 計 Total       | 464,522      | 100,075                                  | 38,960                                  | 80,996                                    | 62,150                                  | 40,631                                    | 27,834                                  | 37,282                                  | 24,310                                  | 17,158                                  | 9,603                                   | 5,696                                   | 6,366                                      |
| 沖 縄<br>Okinawa                                                   | 沖 縄 Okinawa   | 91,458       | 21,584                                   | 7,095                                   | 15,630                                    | 11,569                                  | 7,439                                     | 5,162                                   | 7,511                                   | 4,966                                   | 3,269                                   | 1,829                                   | 1,166                                   | 1,307                                      |
| 全 国 計 Grand Total                                                |               | 13,315,935   | 2,297,019                                | 832,712                                 | 1,828,793                                 | 1,562,320                               | 1,175,069                                 | 880,324                                 | 1,305,188                               | 892,778                                 | 640,256                                 | 472,306                                 | 329,265                                 | 392,404                                    |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows "(1) Number of income earners by income range" by prefecture.

(単位：人)  
(In persons)

| 1, 200万円<br>以下<br>12 million yen<br>or less | 1, 500万円<br>以下<br>15 million yen<br>or less | 2, 000万円<br>以下<br>20 million yen<br>or less | 3, 000万円<br>以下<br>30 million yen<br>or less | 5, 000万円<br>以下<br>50 million yen<br>or less | 1億円<br>以下<br>0.1 billion yen<br>or less | 2億円<br>以下<br>0.2 billion yen<br>or less | 5億円<br>以下<br>0.5 billion yen<br>or less | 10億円<br>以下<br>1 billion yen<br>or less | 20億円<br>以下<br>2 billion yen<br>or less | 50億円<br>以下<br>5 billion yen<br>or less | 100億円<br>以下<br>10 billion yen<br>or less | 100億円<br>超<br>Over 10<br>billion yen | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |  |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|------------------------------------------|--------------------------------------|--------------------------------------------------------------------|---------------------------|--|
| 4, 680                                      | 3, 804                                      | 3, 670                                      | 2, 775                                      | 914                                         | 265                                     | 58                                      | 7                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 北海道<br>Hokkaido                                                    | 札幌<br>Sapporo             |  |
| 607                                         | 479                                         | 576                                         | 352                                         | 96                                          | 33                                      | 3                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 青 森<br>Aomori                                                      | 仙 台<br>Sendai             |  |
| 631                                         | 521                                         | 569                                         | 371                                         | 110                                         | 37                                      | 9                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岩 手<br>Iwate                                                       |                           |  |
| 2, 658                                      | 1, 999                                      | 1, 644                                      | 984                                         | 332                                         | 88                                      | 27                                      | 5                                       | －                                      | －                                      | 1                                      | －                                        | －                                    | 宮 城<br>Miyagi                                                      |                           |  |
| 464                                         | 390                                         | 464                                         | 289                                         | 76                                          | 19                                      | 4                                       | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 秋 田<br>Akita                                                       |                           |  |
| 602                                         | 492                                         | 573                                         | 375                                         | 102                                         | 30                                      | 4                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 形<br>Yamagata                                                    |                           |  |
| 1, 207                                      | 929                                         | 886                                         | 734                                         | 270                                         | 84                                      | 15                                      | 1                                       | 1                                      | 1                                      | －                                      | －                                        | －                                    | 福 島<br>Fukushima                                                   |                           |  |
| 6, 169                                      | 4, 810                                      | 4, 712                                      | 3, 105                                      | 986                                         | 291                                     | 62                                      | 10                                      | 1                                      | 1                                      | 1                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 3, 617                                      | 2, 459                                      | 1, 854                                      | 1, 200                                      | 395                                         | 131                                     | 24                                      | 4                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 茨 城<br>Ibaraki                                                     | 関東信越<br>Kanto<br>Shinetsu |  |
| 2, 115                                      | 1, 458                                      | 1, 207                                      | 840                                         | 342                                         | 111                                     | 18                                      | 9                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 栃 木<br>Tochigi                                                     |                           |  |
| 1, 662                                      | 1, 302                                      | 1, 335                                      | 1, 001                                      | 406                                         | 142                                     | 29                                      | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 群 馬<br>Gunma                                                       |                           |  |
| 12, 858                                     | 9, 163                                      | 6, 820                                      | 4, 681                                      | 1, 727                                      | 528                                     | 95                                      | 18                                      | 2                                      | －                                      | 1                                      | －                                        | －                                    | 埼 玉<br>Saitama                                                     |                           |  |
| 1, 515                                      | 1, 171                                      | 1, 378                                      | 948                                         | 265                                         | 97                                      | 7                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 新 潟<br>Niigata                                                     |                           |  |
| 1, 728                                      | 1, 354                                      | 1, 443                                      | 1, 025                                      | 312                                         | 119                                     | 21                                      | 3                                       | 1                                      | 1                                      | －                                      | －                                        | －                                    | 長 野<br>Nagano                                                      |                           |  |
| 23, 495                                     | 16, 907                                     | 14, 037                                     | 9, 695                                      | 3, 447                                      | 1, 128                                  | 194                                     | 39                                      | 6                                      | 1                                      | 1                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 13, 437                                     | 9, 953                                      | 7, 646                                      | 5, 130                                      | 1, 796                                      | 599                                     | 101                                     | 21                                      | 6                                      | 1                                      | －                                      | －                                        | －                                    | 千 葉<br>Chiba                                                       | 東 京<br>Tokyo              |  |
| 62, 600                                     | 52, 439                                     | 45, 012                                     | 30, 859                                     | 12, 347                                     | 5, 343                                  | 1, 540                                  | 412                                     | 72                                     | 29                                     | 3                                      | －                                        | －                                    | 東 京<br>Tokyo                                                       |                           |  |
| 29, 415                                     | 21, 562                                     | 15, 894                                     | 10, 412                                     | 3, 449                                      | 1, 212                                  | 259                                     | 41                                      | 5                                      | 5                                      | －                                      | －                                        | －                                    | 神奈川<br>Kanagawa                                                    |                           |  |
| 707                                         | 603                                         | 700                                         | 412                                         | 117                                         | 48                                      | 19                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 梨<br>Yamanashi                                                   |                           |  |
| 106, 159                                    | 84, 557                                     | 69, 252                                     | 46, 813                                     | 17, 709                                     | 7, 202                                  | 1, 919                                  | 476                                     | 83                                     | 35                                     | 3                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 972                                         | 820                                         | 641                                         | 393                                         | 126                                         | 41                                      | 10                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 富 山<br>Toyama                                                      | 金 沢<br>Kanazawa           |  |
| 1, 105                                      | 1, 011                                      | 834                                         | 573                                         | 221                                         | 66                                      | 6                                       | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 石 川<br>Ishikawa                                                    |                           |  |
| 619                                         | 542                                         | 522                                         | 337                                         | 104                                         | 43                                      | 4                                       | 3                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 福 井<br>Fukui                                                       |                           |  |
| 2, 696                                      | 2, 373                                      | 1, 997                                      | 1, 303                                      | 451                                         | 150                                     | 20                                      | 8                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 2, 191                                      | 1, 626                                      | 1, 516                                      | 1, 060                                      | 338                                         | 137                                     | 21                                      | 11                                      | －                                      | －                                      | －                                      | －                                        | －                                    | 岐 阜<br>Gifu                                                        | 名古屋<br>Nagoya             |  |
| 4, 012                                      | 3, 013                                      | 2, 799                                      | 1, 967                                      | 721                                         | 243                                     | 52                                      | 11                                      | 1                                      | －                                      | －                                      | －                                        | －                                    | 静 岡<br>Shizuoka                                                    |                           |  |
| 14, 529                                     | 12, 145                                     | 8, 397                                      | 5, 923                                      | 2, 307                                      | 798                                     | 178                                     | 37                                      | 7                                      | 4                                      | －                                      | －                                        | －                                    | 愛 知<br>Aichi                                                       |                           |  |
| 2, 059                                      | 1, 502                                      | 1, 342                                      | 887                                         | 327                                         | 105                                     | 22                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 三 重<br>Mie                                                         |                           |  |
| 22, 791                                     | 18, 286                                     | 14, 054                                     | 9, 837                                      | 3, 693                                      | 1, 283                                  | 273                                     | 60                                      | 8                                      | 4                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 2, 008                                      | 1, 538                                      | 1, 210                                      | 736                                         | 223                                         | 90                                      | 14                                      | 5                                       | －                                      | 1                                      | －                                      | －                                        | －                                    | 滋 賀<br>Shiga                                                       | 大 阪<br>Osaka              |  |
| 4, 371                                      | 3, 627                                      | 2, 909                                      | 1, 832                                      | 704                                         | 234                                     | 45                                      | 23                                      | 6                                      | 2                                      | 1                                      | －                                        | －                                    | 京 都<br>Kyoto                                                       |                           |  |
| 15, 681                                     | 12, 439                                     | 10, 745                                     | 7, 351                                      | 2, 965                                      | 1, 095                                  | 206                                     | 47                                      | 4                                      | 1                                      | －                                      | 1                                        | －                                    | 大 阪<br>Osaka                                                       |                           |  |
| 10, 956                                     | 8, 504                                      | 7, 013                                      | 4, 535                                      | 1, 687                                      | 629                                     | 142                                     | 26                                      | 5                                      | －                                      | 1                                      | －                                        | －                                    | 兵 庫<br>Hyogo                                                       |                           |  |
| 2, 103                                      | 1, 681                                      | 1, 460                                      | 975                                         | 341                                         | 123                                     | 19                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 奈 良<br>Nara                                                        |                           |  |
| 725                                         | 582                                         | 573                                         | 435                                         | 167                                         | 48                                      | 7                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 和歌山<br>Wakayama                                                    |                           |  |
| 35, 844                                     | 28, 371                                     | 23, 910                                     | 15, 864                                     | 6, 087                                      | 2, 219                                  | 433                                     | 103                                     | 15                                     | 4                                      | 2                                      | 1                                        | －                                    | 計<br>Total                                                         |                           |  |
| 346                                         | 313                                         | 337                                         | 166                                         | 58                                          | 13                                      | 5                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鳥 取<br>Tottori                                                     | 広 島<br>Hiroshima          |  |
| 394                                         | 367                                         | 351                                         | 195                                         | 53                                          | 20                                      | 3                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 島 根<br>Shimane                                                     |                           |  |
| 1, 939                                      | 1, 502                                      | 1, 363                                      | 843                                         | 307                                         | 88                                      | 20                                      | 3                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 岡 山<br>Okayama                                                     |                           |  |
| 3, 462                                      | 2, 529                                      | 2, 322                                      | 1, 473                                      | 640                                         | 183                                     | 35                                      | 11                                      | 2                                      | －                                      | －                                      | －                                        | －                                    | 広 島<br>Hiroshima                                                   |                           |  |
| 1, 113                                      | 925                                         | 841                                         | 577                                         | 178                                         | 50                                      | 12                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 口<br>Yamaguchi                                                   |                           |  |
| 7, 254                                      | 5, 636                                      | 5, 214                                      | 3, 254                                      | 1, 236                                      | 354                                     | 75                                      | 16                                      | 3                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 672                                         | 527                                         | 546                                         | 316                                         | 106                                         | 29                                      | 4                                       | 1                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 徳 島<br>Tokushima                                                   | 高 松<br>Takamatsu          |  |
| 917                                         | 769                                         | 748                                         | 452                                         | 136                                         | 50                                      | 9                                       | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 香 川<br>Kagawa                                                      |                           |  |
| 1, 109                                      | 888                                         | 914                                         | 567                                         | 205                                         | 88                                      | 17                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 愛 媛<br>Ehime                                                       |                           |  |
| 419                                         | 364                                         | 415                                         | 285                                         | 96                                          | 26                                      | 2                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 高 知<br>Kochi                                                       |                           |  |
| 3, 117                                      | 2, 548                                      | 2, 623                                      | 1, 620                                      | 543                                         | 193                                     | 32                                      | 5                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 6, 595                                      | 5, 389                                      | 4, 401                                      | 2, 983                                      | 1, 045                                      | 321                                     | 64                                      | 16                                      | 3                                      | －                                      | －                                      | －                                        | －                                    | 福 岡<br>Fukuoka                                                     | 福 岡<br>Fukuoka            |  |
| 553                                         | 473                                         | 427                                         | 277                                         | 97                                          | 31                                      | 4                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 佐 賀<br>Saga                                                        |                           |  |
| 920                                         | 741                                         | 762                                         | 475                                         | 137                                         | 40                                      | 8                                       | －                                       | －                                      | －                                      | 1                                      | －                                        | －                                    | 長 崎<br>Nagasaki                                                    |                           |  |
| 8, 068                                      | 6, 603                                      | 5, 590                                      | 3, 735                                      | 1, 279                                      | 392                                     | 76                                      | 16                                      | 3                                      | －                                      | 1                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 1, 365                                      | 1, 154                                      | 1, 261                                      | 732                                         | 235                                         | 72                                      | 9                                       | 5                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 熊 本<br>Kumamoto                                                    | 熊 本<br>Kumamoto           |  |
| 779                                         | 636                                         | 676                                         | 473                                         | 155                                         | 39                                      | 13                                      | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 大 分<br>Oita                                                        |                           |  |
| 587                                         | 517                                         | 548                                         | 428                                         | 131                                         | 39                                      | 5                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 宮 崎<br>Miyazaki                                                    |                           |  |
| 926                                         | 833                                         | 954                                         | 634                                         | 192                                         | 57                                      | 6                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鹿児島<br>Kagoshima                                                   |                           |  |
| 3, 657                                      | 3, 140                                      | 3, 439                                      | 2, 267                                      | 713                                         | 207                                     | 33                                      | 5                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 740                                         | 670                                         | 790                                         | 574                                         | 129                                         | 21                                      | 5                                       | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 沖 縄<br>Okinawa                                                     | 沖 縄<br>Okinawa            |  |
| 224, 670                                    | 177, 705                                    | 149, 288                                    | 100, 842                                    | 37, 187                                     | 13, 705                                 | 3, 180                                  | 747                                     | 123                                    | 45                                     | 8                                      | 1                                        | －                                    | 全 国 計<br>Grand Total                                               |                           |  |

(3) 都道府県別の人員（その4）（事業所得者：合計）  
Income earners by prefecture (Part 4) (Operating income earners: all return types)

| 区 分<br>Type                                       |               | 合 計       | 70万円<br>以下                 | 100万円<br>以下              | 150万円<br>以下                | 200万円<br>以下              | 250万円<br>以下                | 300万円<br>以下              | 400万円<br>以下              | 500万円<br>以下              | 600万円<br>以下              | 700万円<br>以下              | 800万円<br>以下              | 1,000万円<br>以下             |
|---------------------------------------------------|---------------|-----------|----------------------------|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | Total     | 0.7 million yen<br>or less | 1 million yen<br>or less | 1.5 million yen<br>or less | 2 million yen<br>or less | 2.5 million yen<br>or less | 3 million yen<br>or less | 4 million yen<br>or less | 5 million yen<br>or less | 6 million yen<br>or less | 7 million yen<br>or less | 8 million yen<br>or less | 10 million yen<br>or less |
| 札 幌<br>Sapporo                                    | 北海道 Hokkaido  | 147,176   | 47,136                     | 11,372                   | 14,983                     | 11,689                   | 9,413                      | 7,683                    | 11,559                   | 7,675                    | 5,307                    | 3,872                    | 2,883                    | 4,072                     |
| 仙 台<br>Sendai                                     | 青 森 Aomori    | 43,760    | 15,194                     | 3,819                    | 5,128                      | 3,962                    | 3,041                      | 2,403                    | 3,447                    | 2,004                    | 1,255                    | 847                      | 557                      | 729                       |
|                                                   | 岩 手 Iwate     | 35,237    | 13,234                     | 3,020                    | 4,082                      | 3,082                    | 2,397                      | 1,944                    | 2,593                    | 1,509                    | 957                      | 555                      | 409                      | 454                       |
|                                                   | 宮 城 Miyagi    | 60,457    | 20,347                     | 4,932                    | 6,811                      | 5,385                    | 4,326                      | 3,514                    | 4,982                    | 3,096                    | 1,914                    | 1,235                    | 839                      | 952                       |
|                                                   | 秋 田 Akita     | 28,609    | 10,731                     | 2,417                    | 3,392                      | 2,614                    | 2,016                      | 1,562                    | 1,975                    | 1,173                    | 728                      | 498                      | 330                      | 377                       |
|                                                   | 山 形 Yamagata  | 37,237    | 11,811                     | 3,298                    | 4,685                      | 3,680                    | 2,874                      | 2,198                    | 3,169                    | 1,818                    | 1,139                    | 684                      | 440                      | 502                       |
|                                                   | 福 島 Fukushima | 51,702    | 17,438                     | 4,410                    | 6,147                      | 4,664                    | 3,944                      | 3,141                    | 4,207                    | 2,426                    | 1,530                    | 968                      | 651                      | 761                       |
|                                                   | 計 Total       | 257,002   | 88,755                     | 21,896                   | 30,245                     | 23,387                   | 18,598                     | 14,762                   | 20,373                   | 12,026                   | 7,523                    | 4,787                    | 3,226                    | 3,775                     |
| 関東信越<br>Kanto<br>Shinetsu                         | 茨 城 Ibaraki   | 83,374    | 26,207                     | 6,763                    | 9,306                      | 7,557                    | 6,288                      | 5,128                    | 7,412                    | 4,489                    | 2,808                    | 1,780                    | 1,177                    | 1,516                     |
|                                                   | 栃 木 Tochigi   | 56,378    | 17,824                     | 4,596                    | 6,411                      | 5,120                    | 4,317                      | 3,558                    | 4,973                    | 3,018                    | 1,843                    | 1,200                    | 812                      | 941                       |
|                                                   | 群 馬 Gunma     | 59,056    | 18,821                     | 5,071                    | 6,918                      | 5,463                    | 4,581                      | 3,599                    | 4,990                    | 2,995                    | 1,907                    | 1,163                    | 813                      | 944                       |
|                                                   | 埼 玉 Saitama   | 199,952   | 54,662                     | 14,829                   | 21,369                     | 18,225                   | 15,960                     | 13,780                   | 20,783                   | 13,432                   | 8,183                    | 5,219                    | 3,373                    | 3,694                     |
|                                                   | 新 潟 Niigata   | 61,932    | 19,588                     | 5,329                    | 7,602                      | 5,938                    | 4,812                      | 3,700                    | 5,236                    | 3,116                    | 1,890                    | 1,241                    | 784                      | 940                       |
|                                                   | 長 野 Nagano    | 67,445    | 21,965                     | 5,565                    | 7,584                      | 6,168                    | 5,064                      | 4,291                    | 5,719                    | 3,445                    | 2,132                    | 1,289                    | 923                      | 1,092                     |
|                                                   | 計 Total       | 528,137   | 159,067                    | 42,153                   | 59,190                     | 48,471                   | 41,022                     | 34,056                   | 49,113                   | 30,495                   | 18,763                   | 11,892                   | 7,882                    | 9,127                     |
| 東 京<br>Tokyo                                      | 千 葉 Chiba     | 163,233   | 49,228                     | 12,315                   | 17,358                     | 14,391                   | 12,192                     | 10,486                   | 15,447                   | 9,947                    | 6,233                    | 3,927                    | 2,729                    | 3,077                     |
|                                                   | 東 京 Tokyo     | 483,092   | 140,674                    | 33,003                   | 46,883                     | 39,533                   | 34,239                     | 28,805                   | 44,038                   | 29,561                   | 20,128                   | 13,822                   | 9,787                    | 12,080                    |
|                                                   | 神奈川 Kanagawa  | 240,548   | 67,295                     | 17,751                   | 24,810                     | 20,910                   | 18,350                     | 15,881                   | 23,831                   | 15,793                   | 10,036                   | 6,448                    | 4,306                    | 4,996                     |
|                                                   | 山 梨 Yamanashi | 33,807    | 10,448                     | 2,791                    | 3,820                      | 3,050                    | 2,578                      | 2,027                    | 2,909                    | 1,954                    | 1,131                    | 820                      | 540                      | 563                       |
|                                                   | 計 Total       | 920,680   | 267,645                    | 65,860                   | 92,871                     | 77,884                   | 67,359                     | 57,199                   | 86,225                   | 57,255                   | 37,528                   | 25,017                   | 17,362                   | 20,716                    |
| 金 沢<br>Kanazawa                                   | 富 山 Toyama    | 28,207    | 8,441                      | 2,092                    | 2,989                      | 2,509                    | 2,119                      | 1,833                    | 2,740                    | 1,669                    | 1,063                    | 669                      | 434                      | 547                       |
|                                                   | 石 川 Ishikawa  | 36,083    | 10,168                     | 2,837                    | 4,038                      | 3,451                    | 2,836                      | 2,493                    | 3,505                    | 2,211                    | 1,296                    | 857                      | 581                      | 647                       |
|                                                   | 福 井 Fukui     | 24,318    | 7,383                      | 1,891                    | 2,714                      | 2,207                    | 1,960                      | 1,616                    | 2,272                    | 1,427                    | 823                      | 554                      | 334                      | 422                       |
|                                                   | 計 Total       | 88,608    | 25,992                     | 6,820                    | 9,741                      | 8,167                    | 6,915                      | 5,942                    | 8,517                    | 5,307                    | 3,182                    | 2,080                    | 1,349                    | 1,616                     |
| 名古屋<br>Nagoya                                     | 岐 阜 Gifu      | 62,107    | 18,207                     | 4,672                    | 6,629                      | 5,476                    | 4,729                      | 4,014                    | 6,058                    | 3,804                    | 2,451                    | 1,558                    | 1,032                    | 1,198                     |
|                                                   | 静 岡 Shizuoka  | 112,790   | 32,975                     | 8,694                    | 12,249                     | 10,044                   | 8,646                      | 7,290                    | 11,066                   | 6,983                    | 4,277                    | 2,766                    | 1,773                    | 2,051                     |
|                                                   | 愛 知 Aichi     | 200,306   | 56,184                     | 13,829                   | 20,160                     | 17,086                   | 14,801                     | 12,822                   | 20,256                   | 13,389                   | 8,632                    | 5,415                    | 3,526                    | 4,288                     |
|                                                   | 三 重 Mie       | 51,521    | 15,593                     | 3,955                    | 5,454                      | 4,474                    | 3,928                      | 3,372                    | 4,968                    | 2,998                    | 1,868                    | 1,164                    | 757                      | 951                       |
|                                                   | 計 Total       | 426,724   | 122,959                    | 31,150                   | 44,492                     | 37,080                   | 32,104                     | 27,498                   | 42,348                   | 27,174                   | 17,228                   | 10,903                   | 7,088                    | 8,488                     |
| 大 阪<br>Osaka                                      | 滋 賀 Shiga     | 36,796    | 12,081                     | 2,883                    | 3,907                      | 3,233                    | 2,719                      | 2,270                    | 3,216                    | 1,877                    | 1,262                    | 734                      | 516                      | 636                       |
|                                                   | 京 都 Kyoto     | 80,335    | 30,706                     | 6,584                    | 8,626                      | 6,721                    | 5,377                      | 4,347                    | 5,887                    | 3,434                    | 2,152                    | 1,436                    | 981                      | 1,178                     |
|                                                   | 大 阪 Osaka     | 286,423   | 104,165                    | 24,884                   | 32,726                     | 24,876                   | 19,618                     | 15,425                   | 20,986                   | 12,625                   | 7,833                    | 5,129                    | 3,476                    | 4,241                     |
|                                                   | 兵 庫 Hyogo     | 156,969   | 57,275                     | 12,675                   | 16,915                     | 13,416                   | 10,474                     | 8,497                    | 11,682                   | 7,291                    | 4,601                    | 3,078                    | 1,995                    | 2,583                     |
|                                                   | 奈 良 Nara      | 37,567    | 15,039                     | 3,188                    | 4,118                      | 3,103                    | 2,378                      | 1,869                    | 2,396                    | 1,595                    | 931                      | 631                      | 438                      | 527                       |
|                                                   | 和歌山 Wakayama  | 39,881    | 13,716                     | 3,649                    | 4,835                      | 3,604                    | 2,932                      | 2,220                    | 2,946                    | 1,791                    | 1,148                    | 708                      | 487                      | 606                       |
|                                                   | 計 Total       | 637,971   | 232,982                    | 53,863                   | 71,127                     | 54,953                   | 43,498                     | 34,628                   | 47,113                   | 28,613                   | 17,927                   | 11,716                   | 7,893                    | 9,771                     |
| 広 島<br>Hiroshima                                  | 鳥 取 Tottori   | 16,291    | 5,552                      | 1,414                    | 1,948                      | 1,519                    | 1,221                      | 922                      | 1,302                    | 783                      | 450                      | 287                      | 204                      | 236                       |
|                                                   | 島 根 Shimane   | 18,882    | 5,895                      | 1,594                    | 2,187                      | 1,940                    | 1,394                      | 1,229                    | 1,583                    | 923                      | 566                      | 359                      | 281                      | 336                       |
|                                                   | 岡 山 Okayama   | 50,446    | 16,643                     | 4,095                    | 5,513                      | 4,632                    | 3,911                      | 3,154                    | 4,528                    | 2,628                    | 1,519                    | 935                      | 603                      | 737                       |
|                                                   | 広 島 Hiroshima | 73,728    | 23,568                     | 6,043                    | 8,056                      | 6,739                    | 5,630                      | 4,697                    | 6,439                    | 4,022                    | 2,350                    | 1,427                    | 979                      | 1,021                     |
|                                                   | 山 口 Yamaguchi | 37,976    | 12,316                     | 3,021                    | 4,101                      | 3,340                    | 2,898                      | 2,347                    | 3,514                    | 2,098                    | 1,192                    | 769                      | 508                      | 610                       |
|                                                   | 計 Total       | 197,323   | 63,974                     | 16,167                   | 21,805                     | 18,170                   | 15,054                     | 12,349                   | 17,366                   | 10,454                   | 6,077                    | 3,777                    | 2,575                    | 2,940                     |
| 高 松<br>Takamatsu                                  | 徳 島 Tokushima | 23,196    | 8,486                      | 2,124                    | 2,916                      | 2,273                    | 1,704                      | 1,204                    | 1,618                    | 878                      | 558                      | 388                      | 228                      | 276                       |
|                                                   | 香 川 Kagawa    | 26,710    | 8,379                      | 2,251                    | 3,230                      | 2,571                    | 2,122                      | 1,685                    | 2,276                    | 1,346                    | 791                      | 525                      | 330                      | 385                       |
|                                                   | 媛 媛 Ehime     | 40,802    | 14,442                     | 3,627                    | 4,836                      | 3,772                    | 3,003                      | 2,364                    | 3,151                    | 1,801                    | 1,080                    | 627                      | 513                      | 510                       |
|                                                   | 高 知 Kochi     | 25,890    | 9,384                      | 2,410                    | 3,079                      | 2,420                    | 1,883                      | 1,401                    | 1,839                    | 1,027                    | 669                      | 435                      | 273                      | 344                       |
|                                                   | 計 Total       | 116,598   | 40,691                     | 10,412                   | 14,061                     | 11,036                   | 8,712                      | 6,654                    | 8,884                    | 5,052                    | 3,098                    | 1,975                    | 1,344                    | 1,515                     |
| 福 岡<br>Fukuoka                                    | 福 岡 Fukuoka   | 161,812   | 57,738                     | 13,988                   | 18,467                     | 13,957                   | 11,027                     | 8,725                    | 12,172                   | 7,712                    | 4,791                    | 3,034                    | 2,092                    | 2,614                     |
|                                                   | 佐 賀 Saga      | 29,322    | 8,847                      | 2,382                    | 3,338                      | 2,698                    | 2,214                      | 1,754                    | 2,538                    | 1,599                    | 1,053                    | 684                      | 487                      | 609                       |
|                                                   | 長 崎 Nagasaki  | 45,103    | 15,754                     | 4,289                    | 5,645                      | 4,370                    | 3,277                      | 2,445                    | 3,201                    | 1,826                    | 1,143                    | 741                      | 511                      | 639                       |
|                                                   | 計 Total       | 236,237   | 82,339                     | 20,659                   | 27,450                     | 21,025                   | 16,518                     | 12,924                   | 17,911                   | 11,137                   | 6,987                    | 4,459                    | 3,090                    | 3,862                     |
| 熊 本<br>Kumamoto                                   | 熊 本 Kumamoto  | 59,948    | 20,115                     | 5,339                    | 7,041                      | 5,456                    | 4,398                      | 3,453                    | 4,827                    | 2,945                    | 1,809                    | 1,172                    | 768                      | 979                       |
|                                                   | 大 分 Oita      | 32,994    | 12,503                     | 2,967                    | 3,858                      | 2,954                    | 2,309                      | 1,764                    | 2,428                    | 1,377                    | 786                      | 531                      | 314                      | 411                       |
|                                                   | 宮 崎 Miyazaki  | 39,504    | 14,260                     | 3,779                    | 4,833                      | 3,686                    | 2,727                      | 2,062                    | 2,775                    | 1,709                    | 1,023                    | 630                      | 480                      | 532                       |
|                                                   | 鹿児島 Kagoshima | 51,140    | 18,536                     | 4,883                    | 6,343                      | 4,643                    | 3,615                      | 2,766                    | 3,738                    | 2,229                    | 1,313                    | 824                      | 541                      | 656                       |
|                                                   | 計 Total       | 183,586   | 65,414                     | 16,968                   | 22,075                     | 16,739                   | 13,049                     | 10,045                   | 13,768                   | 8,260                    | 4,931                    | 3,157                    | 2,103                    | 2,578                     |
| 沖 縄<br>Okinawa                                    | 沖 縄 Okinawa   | 50,793    | 24,382                     | 4,842                    | 5,717                      | 3,950                    | 2,709                      | 2,016                    | 2,535                    | 1,350                    | 814                      | 524                      | 380                      | 450                       |
| 全 国 計 Grand Total                                 |               | 3,790,835 | 1,221,336                  | 302,162                  | 413,757                    | 332,551                  | 274,951                    | 225,756                  | 325,712                  | 204,798                  | 129,365                  | 84,159                   | 57,175                   | 68,910                    |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows “(1) Number of income earners by income range” by prefecture.



(単位：人)  
(In persons)

| 1, 200万円<br>以下<br>12 million yen<br>or less | 1, 500万円<br>以下<br>15 million yen<br>or less | 2, 000万円<br>以下<br>20 million yen<br>or less | 3, 000万円<br>以下<br>30 million yen<br>or less | 5, 000万円<br>以下<br>50 million yen<br>or less | 1億円<br>以下<br>0.1 billion yen<br>or less | 2億円<br>以下<br>0.2 billion yen<br>or less | 5億円<br>以下<br>0.5 billion yen<br>or less | 10億円<br>以下<br>1 billion yen<br>or less | 20億円<br>以下<br>2 billion yen<br>or less | 50億円<br>以下<br>5 billion yen<br>or less | 100億円<br>以下<br>10 billion yen<br>or less | 100億円<br>超<br>Over 10<br>billion yen | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |  |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|------------------------------------------|--------------------------------------|--------------------------------------------------------------------|---------------------------|--|
| 2, 425                                      | 2, 225                                      | 1, 781                                      | 1, 423                                      | 1, 190                                      | 405                                     | 73                                      | 7                                       | 3                                      | －                                      | －                                      | －                                        | －                                    | 北海道<br>Hokkaido                                                    | 札幌<br>Sapporo             |  |
| 371                                         | 299                                         | 269                                         | 202                                         | 134                                         | 71                                      | 26                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 青 森<br>Aomori                                                      | 仙 台<br>Sendai             |  |
| 222                                         | 233                                         | 177                                         | 175                                         | 109                                         | 76                                      | 8                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岩 手<br>Iwate                                                       |                           |  |
| 547                                         | 453                                         | 405                                         | 339                                         | 210                                         | 132                                     | 30                                      | 5                                       | 2                                      | 1                                      | －                                      | －                                        | －                                    | 宮 城<br>Miyagi                                                      |                           |  |
| 204                                         | 170                                         | 146                                         | 116                                         | 103                                         | 49                                      | 7                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 秋 田<br>Akita                                                       |                           |  |
| 269                                         | 200                                         | 174                                         | 122                                         | 108                                         | 50                                      | 13                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 形<br>Yamagata                                                    |                           |  |
| 392                                         | 313                                         | 255                                         | 225                                         | 147                                         | 64                                      | 15                                      | 3                                       | －                                      | －                                      | 1                                      | －                                        | －                                    | 福 島<br>Fukushima                                                   |                           |  |
| 2, 005                                      | 1, 668                                      | 1, 426                                      | 1, 179                                      | 811                                         | 442                                     | 99                                      | 15                                      | 2                                      | 1                                      | 1                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 755                                         | 713                                         | 595                                         | 458                                         | 245                                         | 134                                     | 33                                      | 8                                       | 1                                      | 1                                      | －                                      | －                                        | －                                    | 茨 城<br>Ibaraki                                                     | 関東信越<br>Kanto<br>Shinetsu |  |
| 495                                         | 369                                         | 353                                         | 284                                         | 166                                         | 73                                      | 18                                      | 5                                       | －                                      | 2                                      | －                                      | －                                        | －                                    | 栃 木<br>Tochigi                                                     |                           |  |
| 474                                         | 395                                         | 343                                         | 285                                         | 183                                         | 83                                      | 24                                      | 3                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 群 馬<br>Gunma                                                       |                           |  |
| 1, 835                                      | 1, 494                                      | 1, 300                                      | 877                                         | 552                                         | 286                                     | 80                                      | 19                                      | －                                      | －                                      | －                                      | －                                        | －                                    | 埼 玉<br>Saitama                                                     |                           |  |
| 499                                         | 391                                         | 381                                         | 244                                         | 157                                         | 72                                      | 11                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 新 潟<br>Niigata                                                     |                           |  |
| 611                                         | 538                                         | 409                                         | 348                                         | 202                                         | 82                                      | 15                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 長 野<br>Nagano                                                      |                           |  |
| 4, 669                                      | 3, 900                                      | 3, 381                                      | 2, 496                                      | 1, 505                                      | 730                                     | 181                                     | 39                                      | 2                                      | 3                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 1, 626                                      | 1, 344                                      | 1, 199                                      | 830                                         | 545                                         | 287                                     | 63                                      | 8                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 千 葉<br>Chiba                                                       | 東 京<br>Tokyo              |  |
| 6, 877                                      | 6, 512                                      | 5, 936                                      | 5, 097                                      | 3, 268                                      | 1, 964                                  | 648                                     | 198                                     | 30                                     | 4                                      | 5                                      | －                                        | －                                    | 東 京<br>Tokyo                                                       |                           |  |
| 2, 608                                      | 2, 292                                      | 2, 003                                      | 1, 609                                      | 969                                         | 528                                     | 103                                     | 27                                      | 1                                      | 1                                      | －                                      | －                                        | －                                    | 神奈川<br>Kanagawa                                                    |                           |  |
| 339                                         | 278                                         | 204                                         | 141                                         | 125                                         | 73                                      | 16                                      | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 梨<br>Yamanashi                                                   |                           |  |
| 11, 450                                     | 10, 426                                     | 9, 342                                      | 7, 677                                      | 4, 907                                      | 2, 852                                  | 830                                     | 233                                     | 32                                     | 5                                      | 5                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 279                                         | 256                                         | 201                                         | 167                                         | 110                                         | 69                                      | 17                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 富 山<br>Toyama                                                      | 金 沢<br>Kanazawa           |  |
| 329                                         | 288                                         | 238                                         | 158                                         | 103                                         | 40                                      | 4                                       | 1                                       | －                                      | 1                                      | 1                                      | －                                        | －                                    | 石 川<br>Ishikawa                                                    |                           |  |
| 199                                         | 174                                         | 132                                         | 118                                         | 61                                          | 23                                      | 8                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 福 井<br>Fukui                                                       |                           |  |
| 807                                         | 718                                         | 571                                         | 443                                         | 274                                         | 132                                     | 29                                      | 4                                       | －                                      | 1                                      | 1                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 633                                         | 482                                         | 423                                         | 321                                         | 222                                         | 153                                     | 38                                      | 7                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岐 阜<br>Gifu                                                        | 名古屋<br>Nagoya             |  |
| 1, 087                                      | 890                                         | 747                                         | 605                                         | 388                                         | 190                                     | 61                                      | 7                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 静 岡<br>Shizuoka                                                    |                           |  |
| 2, 379                                      | 2, 074                                      | 1, 821                                      | 1, 554                                      | 1, 040                                      | 763                                     | 250                                     | 36                                      | 1                                      | －                                      | －                                      | －                                        | －                                    | 愛 知<br>Aichi                                                       |                           |  |
| 459                                         | 430                                         | 390                                         | 342                                         | 226                                         | 152                                     | 37                                      | 2                                       | －                                      | 1                                      | －                                      | －                                        | －                                    | 三 重<br>Mie                                                         |                           |  |
| 4, 558                                      | 3, 876                                      | 3, 381                                      | 2, 822                                      | 1, 876                                      | 1, 258                                  | 386                                     | 52                                      | 2                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 342                                         | 321                                         | 298                                         | 210                                         | 171                                         | 96                                      | 21                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 滋 賀<br>Shiga                                                       | 大 阪<br>Osaka              |  |
| 705                                         | 658                                         | 610                                         | 466                                         | 281                                         | 153                                     | 28                                      | 3                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 京 都<br>Kyoto                                                       |                           |  |
| 2, 454                                      | 2, 222                                      | 2, 163                                      | 1, 729                                      | 1, 161                                      | 549                                     | 121                                     | 32                                      | 8                                      | －                                      | －                                      | －                                        | －                                    | 大 阪<br>Osaka                                                       |                           |  |
| 1, 461                                      | 1, 372                                      | 1, 289                                      | 1, 211                                      | 700                                         | 348                                     | 91                                      | 13                                      | 1                                      | 1                                      | －                                      | －                                        | －                                    | 兵 庫<br>Hyogo                                                       |                           |  |
| 315                                         | 304                                         | 270                                         | 245                                         | 114                                         | 84                                      | 18                                      | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 奈 良<br>Nara                                                        |                           |  |
| 338                                         | 272                                         | 233                                         | 161                                         | 139                                         | 87                                      | 9                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 和歌山<br>Wakayama                                                    |                           |  |
| 5, 615                                      | 5, 149                                      | 4, 863                                      | 4, 022                                      | 2, 566                                      | 1, 317                                  | 288                                     | 55                                      | 11                                     | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 127                                         | 108                                         | 79                                          | 64                                          | 54                                          | 16                                      | 5                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鳥 取<br>Tottori                                                     | 広 島<br>Hiroshima          |  |
| 174                                         | 137                                         | 99                                          | 84                                          | 65                                          | 27                                      | 9                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 島 根<br>Shimane                                                     |                           |  |
| 424                                         | 356                                         | 300                                         | 252                                         | 142                                         | 64                                      | 7                                       | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岡 山<br>Okayama                                                     |                           |  |
| 636                                         | 607                                         | 564                                         | 466                                         | 314                                         | 132                                     | 33                                      | 5                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 広 島<br>Hiroshima                                                   |                           |  |
| 343                                         | 299                                         | 242                                         | 187                                         | 126                                         | 54                                      | 11                                      | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 口<br>Yamaguchi                                                   |                           |  |
| 1, 704                                      | 1, 507                                      | 1, 284                                      | 1, 053                                      | 701                                         | 293                                     | 65                                      | 8                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 165                                         | 139                                         | 111                                         | 74                                          | 32                                          | 18                                      | 2                                       | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 徳 島<br>Tokushima                                                   | 高 松<br>Takamatsu          |  |
| 224                                         | 178                                         | 170                                         | 138                                         | 70                                          | 32                                      | 6                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 香 川<br>Kagawa                                                      |                           |  |
| 288                                         | 237                                         | 228                                         | 191                                         | 88                                          | 36                                      | 7                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 愛 媛<br>Ehime                                                       |                           |  |
| 203                                         | 172                                         | 160                                         | 97                                          | 70                                          | 22                                      | 2                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 高 知<br>Kochi                                                       |                           |  |
| 880                                         | 726                                         | 669                                         | 500                                         | 260                                         | 108                                     | 17                                      | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 1, 496                                      | 1, 305                                      | 1, 121                                      | 844                                         | 483                                         | 182                                     | 48                                      | 14                                      | 1                                      | 1                                      | －                                      | －                                        | －                                    | 福 岡<br>Fukuoka                                                     | 福 岡<br>Fukuoka            |  |
| 357                                         | 295                                         | 198                                         | 152                                         | 90                                          | 23                                      | 4                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 佐 賀<br>Saga                                                        |                           |  |
| 325                                         | 306                                         | 271                                         | 186                                         | 122                                         | 46                                      | 5                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 長 崎<br>Nagasaki                                                    |                           |  |
| 2, 178                                      | 1, 906                                      | 1, 590                                      | 1, 182                                      | 695                                         | 251                                     | 57                                      | 15                                      | 1                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 507                                         | 421                                         | 299                                         | 222                                         | 128                                         | 53                                      | 14                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 熊 本<br>Kumamoto                                                    | 熊 本<br>Kumamoto           |  |
| 223                                         | 172                                         | 160                                         | 122                                         | 77                                          | 33                                      | 4                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 大 分<br>Oita                                                        |                           |  |
| 301                                         | 245                                         | 194                                         | 142                                         | 66                                          | 53                                      | 7                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 宮 崎<br>Miyazaki                                                    |                           |  |
| 288                                         | 242                                         | 238                                         | 158                                         | 80                                          | 36                                      | 10                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鹿児島<br>Kagoshima                                                   |                           |  |
| 1, 319                                      | 1, 080                                      | 891                                         | 644                                         | 351                                         | 175                                     | 35                                      | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 278                                         | 262                                         | 227                                         | 202                                         | 117                                         | 31                                      | 7                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 沖 縄<br>Okinawa                                                     | 沖 縄<br>Okinawa            |  |
| 37, 888                                     | 33, 443                                     | 29, 406                                     | 23, 643                                     | 15, 253                                     | 7, 994                                  | 2, 067                                  | 436                                     | 53                                     | 13                                     | 7                                      | －                                        | －                                    | 全 国 計<br>Grand Total                                               |                           |  |

## (3) 都道府県別の人員（その5）（事業所得者：申告納税額のある者）

## Income earners by prefecture (Part 5) (Operating income earners: taxpayers who have income tax self-assessment)

| 区 分<br>Type                                       |               | 合 計       | 70万円<br>以下                 | 100万円<br>以下              | 150万円<br>以下                | 200万円<br>以下              | 250万円<br>以下                | 300万円<br>以下              | 400万円<br>以下              | 500万円<br>以下              | 600万円<br>以下              | 700万円<br>以下              | 800万円<br>以下              | 1,000万円<br>以下             |
|---------------------------------------------------|---------------|-----------|----------------------------|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | Total     | 0.7 million yen<br>or less | 1 million yen<br>or less | 1.5 million yen<br>or less | 2 million yen<br>or less | 2.5 million yen<br>or less | 3 million yen<br>or less | 4 million yen<br>or less | 5 million yen<br>or less | 6 million yen<br>or less | 7 million yen<br>or less | 8 million yen<br>or less | 10 million yen<br>or less |
| 札 幌<br>Sapporo                                    | 北海道 Hokkaido  | 70,265    | 1,601                      | 3,379                    | 7,503                      | 7,579                    | 6,763                      | 5,810                    | 8,955                    | 6,098                    | 4,409                    | 3,305                    | 2,478                    | 3,609                     |
| 仙 台<br>Sendai                                     | 青 森 Aomori    | 19,446    | 445                        | 1,119                    | 2,516                      | 2,625                    | 2,255                      | 1,859                    | 2,796                    | 1,680                    | 1,069                    | 737                      | 479                      | 649                       |
|                                                   | 岩 手 Iwate     | 14,255    | 362                        | 872                      | 1,904                      | 1,931                    | 1,697                      | 1,470                    | 1,982                    | 1,210                    | 812                      | 458                      | 339                      | 353                       |
|                                                   | 宮 城 Miyagi    | 25,447    | 602                        | 1,489                    | 3,171                      | 3,258                    | 2,912                      | 2,498                    | 3,640                    | 2,301                    | 1,484                    | 949                      | 651                      | 729                       |
|                                                   | 秋 田 Akita     | 11,752    | 297                        | 750                      | 1,608                      | 1,664                    | 1,429                      | 1,171                    | 1,567                    | 960                      | 607                      | 416                      | 269                      | 321                       |
|                                                   | 山 形 Yamagata  | 16,248    | 322                        | 869                      | 2,078                      | 2,266                    | 2,003                      | 1,623                    | 2,443                    | 1,484                    | 958                      | 581                      | 377                      | 423                       |
|                                                   | 福 島 Fukushima | 22,520    | 542                        | 1,350                    | 2,935                      | 2,968                    | 2,780                      | 2,320                    | 3,256                    | 1,933                    | 1,277                    | 781                      | 526                      | 614                       |
|                                                   | 計 Total       | 109,668   | 2,570                      | 6,449                    | 14,212                     | 14,712                   | 13,076                     | 10,941                   | 15,684                   | 9,568                    | 6,207                    | 3,922                    | 2,641                    | 3,089                     |
| 関東信越<br>Kanto<br>Shinetsu                         | 茨 城 Ibaraki   | 39,087    | 1,043                      | 2,163                    | 4,653                      | 4,886                    | 4,532                      | 3,904                    | 5,732                    | 3,587                    | 2,302                    | 1,473                    | 992                      | 1,277                     |
|                                                   | 栃 木 Tochigi   | 25,499    | 626                        | 1,411                    | 3,095                      | 3,233                    | 3,016                      | 2,642                    | 3,789                    | 2,361                    | 1,477                    | 989                      | 667                      | 743                       |
|                                                   | 群 馬 Gunma     | 26,334    | 643                        | 1,550                    | 3,347                      | 3,524                    | 3,262                      | 2,635                    | 3,757                    | 2,285                    | 1,517                    | 912                      | 642                      | 748                       |
|                                                   | 埼 玉 Saitama   | 95,255    | 2,579                      | 4,848                    | 10,420                     | 11,438                   | 11,014                     | 9,831                    | 14,968                   | 9,676                    | 6,156                    | 3,934                    | 2,534                    | 2,714                     |
|                                                   | 新 潟 Niigata   | 27,442    | 694                        | 1,597                    | 3,525                      | 3,629                    | 3,409                      | 2,749                    | 4,011                    | 2,468                    | 1,544                    | 1,015                    | 614                      | 731                       |
|                                                   | 長 野 Nagano    | 30,173    | 753                        | 1,661                    | 3,632                      | 3,920                    | 3,585                      | 3,261                    | 4,353                    | 2,676                    | 1,741                    | 1,048                    | 773                      | 892                       |
|                                                   | 計 Total       | 243,790   | 6,338                      | 13,230                   | 28,672                     | 30,630                   | 28,818                     | 25,022                   | 36,610                   | 23,053                   | 14,737                   | 9,371                    | 6,222                    | 7,105                     |
| 東 京<br>Tokyo                                      | 千 葉 Chiba     | 73,024    | 1,746                      | 3,983                    | 8,236                      | 8,775                    | 8,237                      | 7,374                    | 11,074                   | 7,136                    | 4,539                    | 2,937                    | 2,035                    | 2,224                     |
|                                                   | 東 京 Tokyo     | 193,218   | 5,518                      | 9,721                    | 20,182                     | 21,449                   | 20,238                     | 17,532                   | 26,589                   | 17,454                   | 11,796                   | 8,190                    | 5,721                    | 7,026                     |
|                                                   | 神奈川 Kanagawa  | 109,320   | 2,715                      | 5,760                    | 11,896                     | 12,789                   | 12,184                     | 10,973                   | 16,447                   | 10,732                   | 6,957                    | 4,490                    | 2,975                    | 3,405                     |
|                                                   | 山 梨 Yamanashi | 16,171    | 295                        | 843                      | 1,945                      | 2,004                    | 1,893                      | 1,577                    | 2,364                    | 1,645                    | 959                      | 683                      | 464                      | 481                       |
|                                                   | 計 Total       | 391,733   | 10,274                     | 20,307                   | 42,259                     | 45,017                   | 42,552                     | 37,456                   | 56,474                   | 36,967                   | 24,251                   | 16,300                   | 11,195                   | 13,136                    |
| 金 沢<br>Kanazawa                                   | 富 山 Toyama    | 13,246    | 287                        | 569                      | 1,381                      | 1,555                    | 1,480                      | 1,366                    | 2,139                    | 1,364                    | 855                      | 552                      | 354                      | 428                       |
|                                                   | 石 川 Ishikawa  | 17,143    | 304                        | 858                      | 1,876                      | 2,145                    | 2,005                      | 1,852                    | 2,707                    | 1,722                    | 1,051                    | 705                      | 472                      | 504                       |
|                                                   | 福 井 Fukui     | 11,335    | 235                        | 551                      | 1,325                      | 1,389                    | 1,354                      | 1,205                    | 1,777                    | 1,162                    | 664                      | 468                      | 276                      | 326                       |
|                                                   | 計 Total       | 41,724    | 826                        | 1,978                    | 4,582                      | 5,089                    | 4,839                      | 4,423                    | 6,623                    | 4,248                    | 2,570                    | 1,725                    | 1,102                    | 1,258                     |
| 名古屋<br>Nagoya                                     | 岐 阜 Gifu      | 29,310    | 602                        | 1,348                    | 3,075                      | 3,314                    | 3,365                      | 3,012                    | 4,672                    | 2,993                    | 1,970                    | 1,264                    | 842                      | 956                       |
|                                                   | 静 岡 Shizuoka  | 53,729    | 1,128                      | 2,556                    | 5,921                      | 6,355                    | 6,184                      | 5,487                    | 8,608                    | 5,402                    | 3,473                    | 2,260                    | 1,422                    | 1,633                     |
|                                                   | 愛 知 Aichi     | 97,630    | 1,996                      | 4,289                    | 9,849                      | 10,750                   | 10,449                     | 9,546                    | 15,432                   | 10,259                   | 6,734                    | 4,296                    | 2,751                    | 3,231                     |
|                                                   | 三 重 Mie       | 24,183    | 465                        | 1,103                    | 2,559                      | 2,873                    | 2,807                      | 2,559                    | 3,880                    | 2,407                    | 1,506                    | 936                      | 602                      | 769                       |
|                                                   | 計 Total       | 204,852   | 4,191                      | 9,296                    | 21,404                     | 23,292                   | 22,805                     | 20,604                   | 32,592                   | 21,061                   | 13,683                   | 8,756                    | 5,617                    | 6,589                     |
| 大 阪<br>Osaka                                      | 滋 賀 Shiga     | 15,844    | 458                        | 869                      | 1,750                      | 1,920                    | 1,833                      | 1,583                    | 2,389                    | 1,384                    | 973                      | 575                      | 399                      | 491                       |
|                                                   | 京 都 Kyoto     | 30,537    | 960                        | 1,784                    | 3,975                      | 4,036                    | 3,656                      | 3,120                    | 4,192                    | 2,426                    | 1,519                    | 1,022                    | 706                      | 827                       |
|                                                   | 大 阪 Osaka     | 113,098   | 3,572                      | 7,547                    | 15,744                     | 15,694                   | 13,711                     | 11,049                   | 14,982                   | 8,854                    | 5,498                    | 3,504                    | 2,340                    | 2,772                     |
|                                                   | 兵 庫 Hyogo     | 61,782    | 1,644                      | 3,459                    | 7,660                      | 8,216                    | 7,123                      | 6,043                    | 8,478                    | 5,216                    | 3,358                    | 2,262                    | 1,452                    | 1,792                     |
|                                                   | 奈 良 Nara      | 13,079    | 352                        | 826                      | 1,755                      | 1,775                    | 1,512                      | 1,279                    | 1,661                    | 1,102                    | 622                      | 437                      | 309                      | 363                       |
|                                                   | 和歌山 Wakayama  | 16,853    | 334                        | 932                      | 2,241                      | 2,309                    | 2,082                      | 1,652                    | 2,338                    | 1,462                    | 946                      | 585                      | 405                      | 495                       |
|                                                   | 計 Total       | 251,193   | 7,320                      | 15,417                   | 33,125                     | 33,950                   | 29,917                     | 24,726                   | 34,040                   | 20,444                   | 12,916                   | 8,385                    | 5,611                    | 6,740                     |
| 広 島<br>Hiroshima                                  | 鳥 取 Tottori   | 6,924     | 144                        | 422                      | 911                        | 953                      | 862                        | 682                      | 983                      | 629                      | 371                      | 239                      | 165                      | 196                       |
|                                                   | 島 根 Shimane   | 8,623     | 167                        | 439                      | 1,003                      | 1,230                    | 1,021                      | 928                      | 1,283                    | 740                      | 456                      | 294                      | 249                      | 291                       |
|                                                   | 岡 山 Okayama   | 21,939    | 499                        | 1,219                    | 2,658                      | 2,950                    | 2,818                      | 2,331                    | 3,385                    | 1,991                    | 1,177                    | 707                      | 445                      | 526                       |
|                                                   | 広 島 Hiroshima | 32,685    | 767                        | 1,774                    | 3,900                      | 4,321                    | 4,011                      | 3,488                    | 4,852                    | 3,043                    | 1,774                    | 1,088                    | 722                      | 729                       |
|                                                   | 山 口 Yamaguchi | 17,719    | 347                        | 932                      | 2,122                      | 2,294                    | 2,190                      | 1,830                    | 2,826                    | 1,648                    | 958                      | 640                      | 422                      | 480                       |
|                                                   | 計 Total       | 87,890    | 1,924                      | 4,786                    | 10,594                     | 11,748                   | 10,902                     | 9,259                    | 13,329                   | 8,051                    | 4,736                    | 2,968                    | 2,003                    | 2,222                     |
| 高 松<br>Takamatsu                                  | 徳 島 Tokushima | 9,113     | 215                        | 572                      | 1,281                      | 1,461                    | 1,201                      | 908                      | 1,232                    | 675                      | 440                      | 297                      | 179                      | 205                       |
|                                                   | 香 川 Kagawa    | 11,629    | 247                        | 663                      | 1,499                      | 1,613                    | 1,463                      | 1,235                    | 1,711                    | 1,025                    | 632                      | 394                      | 251                      | 275                       |
|                                                   | 愛 媛 Ehime     | 16,678    | 355                        | 943                      | 2,219                      | 2,374                    | 2,089                      | 1,816                    | 2,449                    | 1,398                    | 874                      | 508                      | 399                      | 389                       |
|                                                   | 高 知 Kochi     | 10,951    | 278                        | 713                      | 1,597                      | 1,574                    | 1,384                      | 1,071                    | 1,448                    | 829                      | 548                      | 355                      | 241                      | 288                       |
|                                                   | 計 Total       | 48,371    | 1,095                      | 2,891                    | 6,596                      | 7,022                    | 6,137                      | 5,030                    | 6,840                    | 3,927                    | 2,494                    | 1,554                    | 1,070                    | 1,157                     |
| 福 岡<br>Fukuoka                                    | 福 岡 Fukuoka   | 64,958    | 1,778                      | 4,189                    | 8,813                      | 8,752                    | 7,476                      | 6,228                    | 8,772                    | 5,582                    | 3,483                    | 2,283                    | 1,506                    | 1,852                     |
|                                                   | 佐 賀 Saga      | 13,587    | 217                        | 652                      | 1,514                      | 1,663                    | 1,539                      | 1,307                    | 1,980                    | 1,312                    | 882                      | 586                      | 424                      | 528                       |
|                                                   | 長 崎 Nagasaki  | 18,959    | 481                        | 1,261                    | 2,753                      | 2,762                    | 2,368                      | 1,868                    | 2,506                    | 1,461                    | 912                      | 596                      | 429                      | 512                       |
|                                                   | 計 Total       | 97,504    | 2,476                      | 6,102                    | 13,080                     | 13,177                   | 11,383                     | 9,403                    | 13,258                   | 8,355                    | 5,277                    | 3,465                    | 2,359                    | 2,892                     |
| 熊 本<br>Kumamoto                                   | 熊 本 Kumamoto  | 24,610    | 597                        | 1,522                    | 3,176                      | 3,252                    | 2,899                      | 2,387                    | 3,505                    | 2,201                    | 1,407                    | 907                      | 618                      | 775                       |
|                                                   | 大 分 Oita      | 12,930    | 369                        | 865                      | 1,837                      | 1,891                    | 1,647                      | 1,295                    | 1,800                    | 1,019                    | 606                      | 408                      | 247                      | 298                       |
|                                                   | 宮 崎 Miyazaki  | 16,113    | 440                        | 1,156                    | 2,292                      | 2,294                    | 1,917                      | 1,531                    | 2,083                    | 1,351                    | 810                      | 522                      | 414                      | 445                       |
|                                                   | 鹿児島 Kagoshima | 21,142    | 618                        | 1,640                    | 3,253                      | 3,040                    | 2,575                      | 2,077                    | 2,746                    | 1,688                    | 1,021                    | 647                      | 434                      | 515                       |
|                                                   | 計 Total       | 74,795    | 2,024                      | 5,183                    | 10,558                     | 10,477                   | 9,038                      | 7,290                    | 10,134                   | 6,259                    | 3,844                    | 2,484                    | 1,713                    | 2,033                     |
| 沖 縄<br>Okinawa                                    | 沖 縄 Okinawa   | 17,616    | 966                        | 1,911                    | 3,200                      | 2,673                    | 1,973                      | 1,529                    | 1,865                    | 984                      | 605                      | 387                      | 291                      | 312                       |
| 全 国 計 Grand Total                                 |               | 1,639,401 | 41,605                     | 90,929                   | 195,785                    | 205,366                  | 188,203                    | 161,493                  | 236,404                  | 149,015                  | 95,729                   | 62,622                   | 42,302                   | 50,142                    |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows “(1) Number of income earners by income range” by prefecture.

(単位：人)  
(In persons)

| 1, 200万円<br>以下<br>12 million yen<br>or less | 1, 500万円<br>以下<br>15 million yen<br>or less | 2, 000万円<br>以下<br>20 million yen<br>or less | 3, 000万円<br>以下<br>30 million yen<br>or less | 5, 000万円<br>以下<br>50 million yen<br>or less | 1億円<br>以下<br>0.1 billion yen<br>or less | 2億円<br>以下<br>0.2 billion yen<br>or less | 5億円<br>以下<br>0.5 billion yen<br>or less | 10億円<br>以下<br>1 billion yen<br>or less | 20億円<br>以下<br>2 billion yen<br>or less | 50億円<br>以下<br>5 billion yen<br>or less | 100億円<br>以下<br>10 billion yen<br>or less | 100億円<br>超<br>Over 10<br>billion yen | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|------------------------------------------|--------------------------------------|--------------------------------------------------------------------|---------------------------|
| 2, 148                                      | 1, 996                                      | 1, 625                                      | 1, 352                                      | 1, 171                                      | 401                                     | 73                                      | 7                                       | 3                                      | －                                      | －                                      | －                                        | －                                    | 北海道<br>Hokkaido                                                    | 札 幌<br>Sapporo            |
| 312                                         | 268                                         | 227                                         | 187                                         | 124                                         | 71                                      | 26                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 青 森<br>Aomori                                                      | 仙 台<br>Sendai             |
| 175                                         | 193                                         | 148                                         | 160                                         | 106                                         | 74                                      | 8                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岩 手<br>Iwate                                                       |                           |
| 408                                         | 351                                         | 330                                         | 300                                         | 205                                         | 131                                     | 30                                      | 5                                       | 2                                      | 1                                      | －                                      | －                                        | －                                    | 宮 城<br>Miyagi                                                      |                           |
| 171                                         | 142                                         | 124                                         | 98                                          | 101                                         | 49                                      | 7                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 秋 田<br>Akita                                                       |                           |
| 220                                         | 170                                         | 145                                         | 115                                         | 105                                         | 50                                      | 13                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 形<br>Yamagata                                                    |                           |
| 321                                         | 248                                         | 237                                         | 206                                         | 145                                         | 63                                      | 14                                      | 3                                       | －                                      | －                                      | 1                                      | －                                        | －                                    | 福 島<br>Fukushima                                                   |                           |
| 1, 607                                      | 1, 372                                      | 1, 211                                      | 1, 066                                      | 786                                         | 438                                     | 98                                      | 15                                      | 2                                      | 1                                      | 1                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 613                                         | 592                                         | 507                                         | 419                                         | 237                                         | 132                                     | 33                                      | 8                                       | 1                                      | 1                                      | －                                      | －                                        | －                                    | 茨 城<br>Ibaraki                                                     | 関東信越<br>Kanto<br>Shinetsu |
| 386                                         | 283                                         | 277                                         | 251                                         | 157                                         | 71                                      | 18                                      | 5                                       | －                                      | 2                                      | －                                      | －                                        | －                                    | 栃 木<br>Tochigi                                                     |                           |
| 363                                         | 319                                         | 285                                         | 261                                         | 174                                         | 82                                      | 24                                      | 3                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 群 馬<br>Gunma                                                       |                           |
| 1, 304                                      | 1, 118                                      | 1, 051                                      | 772                                         | 522                                         | 278                                     | 79                                      | 19                                      | －                                      | －                                      | －                                      | －                                        | －                                    | 埼 玉<br>Saitama                                                     |                           |
| 392                                         | 309                                         | 307                                         | 213                                         | 151                                         | 72                                      | 11                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 新 潟<br>Niigata                                                     |                           |
| 493                                         | 431                                         | 344                                         | 315                                         | 195                                         | 82                                      | 15                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 長 野<br>Nagano                                                      |                           |
| 3, 551                                      | 3, 052                                      | 2, 771                                      | 2, 231                                      | 1, 436                                      | 717                                     | 180                                     | 39                                      | 2                                      | 3                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 1, 169                                      | 998                                         | 956                                         | 743                                         | 514                                         | 277                                     | 62                                      | 8                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 千 葉<br>Chiba                                                       | 東 京<br>Tokyo              |
| 3, 936                                      | 4, 084                                      | 4, 304                                      | 4, 161                                      | 2, 920                                      | 1, 714                                  | 472                                     | 173                                     | 29                                     | 4                                      | 5                                      | －                                        | －                                    | 東 京<br>Tokyo                                                       |                           |
| 1, 797                                      | 1, 652                                      | 1, 582                                      | 1, 399                                      | 926                                         | 514                                     | 100                                     | 25                                      | 1                                      | 1                                      | －                                      | －                                        | －                                    | 神奈川<br>Kanagawa                                                    |                           |
| 281                                         | 241                                         | 164                                         | 128                                         | 118                                         | 70                                      | 16                                      | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 梨<br>Yamanashi                                                   |                           |
| 7, 183                                      | 6, 975                                      | 7, 006                                      | 6, 431                                      | 4, 478                                      | 2, 575                                  | 650                                     | 206                                     | 31                                     | 5                                      | 5                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 214                                         | 194                                         | 160                                         | 153                                         | 107                                         | 68                                      | 17                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 富 山<br>Toyama                                                      |                           |
| 257                                         | 221                                         | 192                                         | 128                                         | 99                                          | 38                                      | 4                                       | 1                                       | －                                      | 1                                      | 1                                      | －                                        | －                                    | 石 川<br>Ishikawa                                                    |                           |
| 161                                         | 135                                         | 112                                         | 105                                         | 59                                          | 23                                      | 8                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 福 井<br>Fukui                                                       | 金 沢<br>Kanazawa           |
| 632                                         | 550                                         | 464                                         | 386                                         | 265                                         | 129                                     | 29                                      | 4                                       | －                                      | 1                                      | 1                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 484                                         | 363                                         | 344                                         | 300                                         | 210                                         | 151                                     | 38                                      | 7                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岐 阜<br>Gifu                                                        | 名古屋<br>Nagoya             |
| 837                                         | 690                                         | 611                                         | 533                                         | 372                                         | 188                                     | 61                                      | 7                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 静 岡<br>Shizuoka                                                    |                           |
| 1, 707                                      | 1, 501                                      | 1, 442                                      | 1, 353                                      | 1, 007                                      | 751                                     | 250                                     | 36                                      | 1                                      | －                                      | －                                      | －                                        | －                                    | 愛 知<br>Aichi                                                       |                           |
| 355                                         | 327                                         | 318                                         | 308                                         | 220                                         | 149                                     | 37                                      | 2                                       | －                                      | 1                                      | －                                      | －                                        | －                                    | 三 重<br>Mie                                                         |                           |
| 3, 383                                      | 2, 881                                      | 2, 715                                      | 2, 494                                      | 1, 809                                      | 1, 239                                  | 386                                     | 52                                      | 2                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 246                                         | 246                                         | 244                                         | 194                                         | 170                                         | 96                                      | 21                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 滋 賀<br>Shiga                                                       |                           |
| 503                                         | 485                                         | 477                                         | 401                                         | 266                                         | 150                                     | 27                                      | 3                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 京 都<br>Kyoto                                                       |                           |
| 1, 552                                      | 1, 417                                      | 1, 589                                      | 1, 480                                      | 1, 105                                      | 527                                     | 121                                     | 32                                      | 8                                      | －                                      | －                                      | －                                        | －                                    | 大 阪<br>Osaka                                                       | 大 阪<br>Osaka              |
| 1, 009                                      | 934                                         | 965                                         | 1, 057                                      | 670                                         | 343                                     | 87                                      | 12                                      | 1                                      | 1                                      | －                                      | －                                        | －                                    | 兵 庫<br>Hyogo                                                       |                           |
| 209                                         | 212                                         | 221                                         | 230                                         | 110                                         | 82                                      | 18                                      | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 奈 良<br>Nara                                                        |                           |
| 282                                         | 211                                         | 200                                         | 149                                         | 134                                         | 87                                      | 9                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 和歌山<br>Wakayama                                                    |                           |
| 3, 801                                      | 3, 505                                      | 3, 696                                      | 3, 511                                      | 2, 455                                      | 1, 285                                  | 283                                     | 54                                      | 11                                     | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 103                                         | 79                                          | 60                                          | 53                                          | 51                                          | 16                                      | 5                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鳥 取<br>Tottori                                                     |                           |
| 146                                         | 116                                         | 87                                          | 78                                          | 59                                          | 27                                      | 9                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 島 根<br>Shimane                                                     |                           |
| 289                                         | 263                                         | 244                                         | 223                                         | 140                                         | 64                                      | 7                                       | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岡 山<br>Okayama                                                     | 広 島<br>Hiroshima          |
| 446                                         | 437                                         | 454                                         | 407                                         | 303                                         | 131                                     | 33                                      | 5                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 広 島<br>Hiroshima                                                   |                           |
| 256                                         | 232                                         | 193                                         | 165                                         | 120                                         | 53                                      | 11                                      | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 口<br>Yamaguchi                                                   |                           |
| 1, 240                                      | 1, 127                                      | 1, 038                                      | 926                                         | 673                                         | 291                                     | 65                                      | 8                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 125                                         | 109                                         | 92                                          | 67                                          | 32                                          | 18                                      | 2                                       | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 徳 島<br>Tokushima                                                   | 高 松<br>Takamatsu          |
| 154                                         | 111                                         | 128                                         | 122                                         | 67                                          | 32                                      | 6                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 香 川<br>Kagawa                                                      |                           |
| 208                                         | 186                                         | 177                                         | 167                                         | 83                                          | 36                                      | 7                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 愛 媛<br>Ehime                                                       |                           |
| 162                                         | 150                                         | 135                                         | 88                                          | 66                                          | 22                                      | 2                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 高 知<br>Kochi                                                       |                           |
| 649                                         | 556                                         | 532                                         | 444                                         | 248                                         | 108                                     | 17                                      | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 1, 036                                      | 901                                         | 871                                         | 739                                         | 456                                         | 177                                     | 48                                      | 14                                      | 1                                      | 1                                      | －                                      | －                                        | －                                    | 福 岡<br>Fukuoka                                                     |                           |
| 299                                         | 249                                         | 182                                         | 141                                         | 85                                          | 23                                      | 4                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 佐 賀<br>Saga                                                        | 福 岡<br>Fukuoka            |
| 246                                         | 243                                         | 226                                         | 168                                         | 115                                         | 46                                      | 5                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 長 崎<br>Nagasaki                                                    |                           |
| 1, 581                                      | 1, 393                                      | 1, 279                                      | 1, 048                                      | 656                                         | 246                                     | 57                                      | 15                                      | 1                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 381                                         | 344                                         | 258                                         | 195                                         | 118                                         | 52                                      | 14                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 熊 本<br>Kumamoto                                                    | 熊 本<br>Kumamoto           |
| 163                                         | 127                                         | 137                                         | 109                                         | 74                                          | 33                                      | 4                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 大 分<br>Oita                                                        |                           |
| 240                                         | 202                                         | 162                                         | 132                                         | 63                                          | 52                                      | 7                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 宮 崎<br>Miyazaki                                                    |                           |
| 228                                         | 190                                         | 204                                         | 145                                         | 76                                          | 34                                      | 10                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鹿児島<br>Kagoshima                                                   |                           |
| 1, 012                                      | 863                                         | 761                                         | 581                                         | 331                                         | 171                                     | 35                                      | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 204                                         | 192                                         | 193                                         | 182                                         | 111                                         | 31                                      | 7                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 沖 縄<br>Okinawa                                                     | 沖 縄<br>Okinawa            |
| 26, 991                                     | 24, 462                                     | 23, 291                                     | 20, 652                                     | 14, 419                                     | 7, 631                                  | 1, 880                                  | 408                                     | 52                                     | 13                                     | 7                                      | －                                        | －                                    | 全 国 計<br>Grand Total                                               |                           |

## (3) 都道府県別の人員（その6）（事業所得者：還付申告をした者）

## Income earners by prefecture (Part 6) (Operating income earners: filing returns for refunds)

| <div> <div>区 分</div> <div>Type</div> </div> <div> <div>国税局・都道府県</div> <div>Regional Taxation Bureau / Prefecture</div> </div> |                  | 合 計     | 70万円                    | 100万円                 | 150万円                   | 200万円                 | 250万円                   | 300万円                 | 400万円                 | 500万円                 | 600万円                 | 700万円                 | 800万円                 | 1,000万円                |
|-------------------------------------------------------------------------------------------------------------------------------|------------------|---------|-------------------------|-----------------------|-------------------------|-----------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
|                                                                                                                               |                  |         | 以下                      | 以下                    | 以下                      | 以下                    | 以下                      | 以下                    | 以下                    | 以下                    | 以下                    | 以下                    | 以下                    | 以下                     |
|                                                                                                                               |                  | Total   | 0.7 million yen or less | 1 million yen or less | 1.5 million yen or less | 2 million yen or less | 2.5 million yen or less | 3 million yen or less | 4 million yen or less | 5 million yen or less | 6 million yen or less | 7 million yen or less | 8 million yen or less | 10 million yen or less |
| 札幌<br>Sapporo                                                                                                                 | 北海道<br>Hokkaido  | 30,708  | 11,332                  | 3,438                 | 3,914                   | 2,596                 | 1,847                   | 1,374                 | 1,973                 | 1,300                 | 803                   | 537                   | 399                   | 450                    |
| 仙台<br>Sendai                                                                                                                  | 青森<br>Aomori     | 9,201   | 3,770                   | 1,197                 | 1,346                   | 772                   | 471                     | 360                   | 463                   | 247                   | 164                   | 100                   | 76                    | 78                     |
|                                                                                                                               | 岩手<br>Iwate      | 8,566   | 3,746                   | 986                   | 1,195                   | 668                   | 445                     | 327                   | 447                   | 223                   | 133                   | 92                    | 67                    | 101                    |
|                                                                                                                               | 宮城<br>Miyagi     | 14,433  | 5,259                   | 1,576                 | 1,905                   | 1,285                 | 881                     | 649                   | 866                   | 597                   | 374                   | 276                   | 184                   | 222                    |
|                                                                                                                               | 秋田<br>Akita      | 6,892   | 3,081                   | 742                   | 973                     | 556                   | 385                     | 271                   | 295                   | 173                   | 116                   | 82                    | 60                    | 56                     |
|                                                                                                                               | 山形<br>Yamagata   | 9,073   | 3,251                   | 1,154                 | 1,471                   | 895                   | 568                     | 422                   | 525                   | 267                   | 164                   | 97                    | 63                    | 79                     |
|                                                                                                                               | 福島<br>Fukushima  | 10,744  | 3,856                   | 1,295                 | 1,535                   | 966                   | 742                     | 505                   | 636                   | 368                   | 223                   | 176                   | 122                   | 146                    |
|                                                                                                                               | 計 Total          | 58,909  | 22,963                  | 6,950                 | 8,425                   | 5,142                 | 3,492                   | 2,534                 | 3,232                 | 1,875                 | 1,174                 | 823                   | 572                   | 682                    |
| 関東信越<br>Kanto Shinetsu                                                                                                        | 茨城<br>Ibaraki    | 15,713  | 5,559                   | 1,833                 | 2,136                   | 1,376                 | 939                     | 679                   | 1,026                 | 646                   | 417                   | 292                   | 183                   | 234                    |
|                                                                                                                               | 栃木<br>Tochigi    | 11,808  | 4,111                   | 1,326                 | 1,615                   | 1,040                 | 774                     | 545                   | 771                   | 448                   | 325                   | 199                   | 143                   | 196                    |
|                                                                                                                               | 群馬<br>Gunma      | 11,602  | 3,857                   | 1,402                 | 1,619                   | 1,010                 | 709                     | 557                   | 741                   | 492                   | 341                   | 233                   | 169                   | 194                    |
|                                                                                                                               | 埼玉<br>Saitama    | 47,185  | 14,163                  | 4,527                 | 5,881                   | 4,187                 | 3,135                   | 2,619                 | 3,872                 | 2,747                 | 1,737                 | 1,221                 | 824                   | 976                    |
|                                                                                                                               | 新潟<br>Niigata    | 13,887  | 4,624                   | 1,624                 | 2,072                   | 1,380                 | 929                     | 660                   | 882                   | 515                   | 311                   | 218                   | 165                   | 207                    |
|                                                                                                                               | 長野<br>Nagano     | 14,793  | 5,498                   | 1,674                 | 1,975                   | 1,342                 | 891                     | 667                   | 950                   | 556                   | 338                   | 226                   | 146                   | 200                    |
|                                                                                                                               | 計 Total          | 114,988 | 37,812                  | 12,386                | 15,298                  | 10,335                | 7,377                   | 5,727                 | 8,242                 | 5,404                 | 3,469                 | 2,389                 | 1,630                 | 2,007                  |
| 東京<br>Tokyo                                                                                                                   | 千葉<br>Chiba      | 38,713  | 11,912                  | 3,614                 | 4,560                   | 3,382                 | 2,664                   | 2,140                 | 3,136                 | 2,169                 | 1,491                 | 946                   | 680                   | 851                    |
|                                                                                                                               | 東京<br>Tokyo      | 174,537 | 51,707                  | 13,326                | 17,638                  | 13,729                | 11,492                  | 9,679                 | 15,084                | 10,797                | 7,849                 | 5,509                 | 4,031                 | 5,043                  |
|                                                                                                                               | 神奈川<br>Kanagawa  | 66,102  | 20,288                  | 6,138                 | 7,302                   | 5,274                 | 4,397                   | 3,617                 | 5,535                 | 3,933                 | 2,691                 | 1,885                 | 1,314                 | 1,589                  |
|                                                                                                                               | 山梨<br>Yamanashi  | 5,524   | 1,856                   | 638                   | 751                     | 489                   | 385                     | 254                   | 344                   | 216                   | 146                   | 131                   | 76                    | 81                     |
|                                                                                                                               | 計 Total          | 284,876 | 85,763                  | 23,716                | 30,251                  | 22,874                | 18,938                  | 15,690                | 24,099                | 17,115                | 12,177                | 8,471                 | 6,101                 | 7,564                  |
| 金沢<br>Kanazawa                                                                                                                | 富山<br>Toyama     | 6,082   | 1,953                   | 661                   | 849                     | 579                   | 410                     | 300                   | 413                   | 233                   | 188                   | 115                   | 79                    | 118                    |
|                                                                                                                               | 石川<br>Ishikawa   | 7,690   | 2,454                   | 811                   | 1,103                   | 755                   | 502                     | 370                   | 512                   | 358                   | 212                   | 144                   | 107                   | 143                    |
|                                                                                                                               | 福井<br>Fukui      | 5,025   | 1,614                   | 593                   | 666                     | 483                   | 375                     | 266                   | 340                   | 199                   | 142                   | 83                    | 57                    | 96                     |
|                                                                                                                               | 計 Total          | 18,797  | 6,021                   | 2,065                 | 2,618                   | 1,817                 | 1,287                   | 936                   | 1,265                 | 790                   | 542                   | 342                   | 243                   | 357                    |
| 名古屋<br>Nagoya                                                                                                                 | 岐阜<br>Gifu       | 12,034  | 3,962                   | 1,249                 | 1,554                   | 1,108                 | 766                     | 583                   | 823                   | 524                   | 379                   | 276                   | 188                   | 241                    |
|                                                                                                                               | 静岡<br>Shizuoka   | 23,698  | 7,928                   | 2,631                 | 3,136                   | 2,117                 | 1,502                   | 1,165                 | 1,571                 | 1,075                 | 667                   | 477                   | 341                   | 415                    |
|                                                                                                                               | 愛知<br>Aichi      | 42,724  | 13,601                  | 4,074                 | 5,171                   | 3,698                 | 2,638                   | 2,068                 | 3,087                 | 2,148                 | 1,519                 | 1,050                 | 758                   | 1,050                  |
|                                                                                                                               | 三重<br>Mie        | 9,782   | 3,349                   | 1,111                 | 1,265                   | 791                   | 636                     | 468                   | 640                   | 382                   | 289                   | 208                   | 144                   | 180                    |
|                                                                                                                               | 計 Total          | 88,238  | 28,840                  | 9,065                 | 11,126                  | 7,714                 | 5,542                   | 4,284                 | 6,121                 | 4,129                 | 2,854                 | 2,011                 | 1,431                 | 1,886                  |
| 大阪<br>Osaka                                                                                                                   | 滋賀<br>Shiga      | 7,687   | 2,718                   | 785                   | 908                     | 677                   | 472                     | 392                   | 508                   | 343                   | 240                   | 149                   | 114                   | 141                    |
|                                                                                                                               | 京都<br>Kyoto      | 16,807  | 5,923                   | 1,660                 | 1,962                   | 1,380                 | 1,017                   | 785                   | 1,147                 | 782                   | 552                   | 394                   | 269                   | 346                    |
|                                                                                                                               | 大阪<br>Osaka      | 58,131  | 19,255                  | 5,753                 | 6,579                   | 4,534                 | 3,311                   | 2,831                 | 4,135                 | 2,944                 | 2,092                 | 1,531                 | 1,113                 | 1,462                  |
|                                                                                                                               | 兵庫<br>Hyogo      | 32,259  | 10,975                  | 3,319                 | 3,792                   | 2,602                 | 1,800                   | 1,472                 | 2,134                 | 1,607                 | 1,074                 | 773                   | 525                   | 788                    |
|                                                                                                                               | 奈良<br>Nara       | 7,981   | 2,899                   | 798                   | 930                     | 643                   | 478                     | 342                   | 499                   | 385                   | 268                   | 186                   | 124                   | 162                    |
|                                                                                                                               | 和歌山<br>Wakayama  | 6,542   | 2,335                   | 834                   | 878                     | 538                   | 398                     | 303                   | 377                   | 241                   | 163                   | 118                   | 81                    | 109                    |
|                                                                                                                               | 計 Total          | 129,407 | 44,105                  | 13,149                | 15,049                  | 10,374                | 7,476                   | 6,125                 | 8,800                 | 6,302                 | 4,389                 | 3,151                 | 2,226                 | 3,008                  |
| 広島<br>Hiroshima                                                                                                               | 鳥取<br>Tottori    | 3,559   | 1,258                   | 431                   | 519                     | 326                   | 242                     | 161                   | 224                   | 116                   | 71                    | 46                    | 39                    | 40                     |
|                                                                                                                               | 島根<br>Shimane    | 3,993   | 1,375                   | 473                   | 613                     | 424                   | 236                     | 205                   | 219                   | 141                   | 96                    | 65                    | 30                    | 44                     |
|                                                                                                                               | 岡山<br>Okayama    | 10,456  | 3,608                   | 1,151                 | 1,283                   | 933                   | 644                     | 483                   | 723                   | 445                   | 291                   | 215                   | 157                   | 210                    |
|                                                                                                                               | 広島<br>Hiroshima  | 15,284  | 5,276                   | 1,629                 | 1,815                   | 1,289                 | 963                     | 757                   | 987                   | 676                   | 480                   | 325                   | 255                   | 292                    |
|                                                                                                                               | 山口<br>Yamaguchi  | 7,492   | 2,857                   | 844                   | 949                     | 601                   | 433                     | 322                   | 398                   | 316                   | 200                   | 126                   | 84                    | 130                    |
|                                                                                                                               | 計 Total          | 40,784  | 14,374                  | 4,528                 | 5,179                   | 3,573                 | 2,518                   | 1,928                 | 2,551                 | 1,694                 | 1,138                 | 777                   | 565                   | 716                    |
| 高松<br>Takamatsu                                                                                                               | 徳島<br>Tokushima  | 4,759   | 1,787                   | 593                   | 687                     | 389                   | 287                     | 175                   | 273                   | 161                   | 106                   | 87                    | 49                    | 70                     |
|                                                                                                                               | 香川<br>Kagawa     | 5,726   | 1,863                   | 616                   | 781                     | 507                   | 396                     | 277                   | 383                   | 244                   | 145                   | 128                   | 79                    | 109                    |
|                                                                                                                               | 愛媛<br>Ehime      | 8,448   | 3,162                   | 1,104                 | 1,152                   | 740                   | 506                     | 318                   | 466                   | 288                   | 170                   | 111                   | 113                   | 118                    |
|                                                                                                                               | 高知<br>Kochi      | 5,122   | 2,094                   | 629                   | 634                     | 448                   | 306                     | 207                   | 271                   | 161                   | 110                   | 79                    | 32                    | 54                     |
|                                                                                                                               | 計 Total          | 24,055  | 8,906                   | 2,942                 | 3,254                   | 2,084                 | 1,495                   | 977                   | 1,393                 | 854                   | 531                   | 405                   | 273                   | 351                    |
| 福岡<br>Fukuoka                                                                                                                 | 福岡<br>Fukuoka    | 35,087  | 11,988                  | 3,738                 | 4,402                   | 2,845                 | 2,080                   | 1,631                 | 2,381                 | 1,597                 | 1,142                 | 704                   | 577                   | 757                    |
|                                                                                                                               | 佐賀<br>Saga       | 5,825   | 2,076                   | 710                   | 822                     | 540                   | 379                     | 253                   | 344                   | 200                   | 142                   | 88                    | 59                    | 77                     |
|                                                                                                                               | 長崎<br>Nagasaki   | 8,710   | 3,192                   | 1,086                 | 1,238                   | 821                   | 520                     | 351                   | 472                   | 281                   | 200                   | 136                   | 77                    | 124                    |
|                                                                                                                               | 計 Total          | 49,622  | 17,256                  | 5,534                 | 6,462                   | 4,206                 | 2,979                   | 2,235                 | 3,197                 | 2,078                 | 1,484                 | 928                   | 713                   | 958                    |
| 熊本<br>Kumamoto                                                                                                                | 熊本<br>Kumamoto   | 13,365  | 4,798                   | 1,518                 | 1,750                   | 1,186                 | 839                     | 658                   | 849                   | 551                   | 342                   | 249                   | 147                   | 198                    |
|                                                                                                                               | 大分<br>Oita       | 6,469   | 2,459                   | 771                   | 824                     | 533                   | 364                     | 257                   | 397                   | 266                   | 158                   | 119                   | 66                    | 112                    |
|                                                                                                                               | 宮崎<br>Miyazaki   | 7,862   | 3,033                   | 933                   | 1,124                   | 667                   | 468                     | 330                   | 445                   | 278                   | 181                   | 105                   | 64                    | 86                     |
|                                                                                                                               | 鹿児島<br>Kagoshima | 9,757   | 3,570                   | 1,133                 | 1,376                   | 826                   | 589                     | 410                   | 617                   | 411                   | 249                   | 167                   | 105                   | 140                    |
|                                                                                                                               | 計 Total          | 37,453  | 13,860                  | 4,355                 | 5,074                   | 3,212                 | 2,260                   | 1,655                 | 2,308                 | 1,506                 | 930                   | 640                   | 382                   | 536                    |
| 沖縄<br>Okinawa                                                                                                                 | 沖縄<br>Okinawa    | 8,140   | 3,382                   | 937                   | 995                     | 606                   | 401                     | 316                   | 479                   | 293                   | 185                   | 126                   | 87                    | 130                    |
| 全国計 Grand Total                                                                                                               |                  | 885,977 | 294,614                 | 89,065                | 107,645                 | 74,533                | 55,612                  | 43,781                | 63,660                | 43,340                | 29,676                | 20,600                | 14,622                | 18,645                 |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows “(1) Number of income earners by income range” by prefecture.

(単位：人)  
(In persons)

| 1, 200万円<br>以下            | 1, 500万円<br>以下            | 2, 000万円<br>以下            | 3, 000万円<br>以下            | 5, 000万円<br>以下            | 1億円<br>以下                  | 2億円<br>以下                  | 5億円<br>以下                  | 10億円<br>以下               | 20億円<br>以下               | 50億円<br>以下               | 100億円<br>以下               | 100億円<br>超             | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |  |
|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------|--------------------------|---------------------------|------------------------|--------------------------------------------------------------------|---------------------------|--|
| 12 million yen<br>or less | 15 million yen<br>or less | 20 million yen<br>or less | 30 million yen<br>or less | 50 million yen<br>or less | 0.1 billion yen<br>or less | 0.2 billion yen<br>or less | 0.5 billion yen<br>or less | 1 billion yen<br>or less | 2 billion yen<br>or less | 5 billion yen<br>or less | 10 billion yen<br>or less | Over 10<br>billion yen |                                                                    |                           |  |
| 273                       | 225                       | 153                       | 71                        | 19                        | 4                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 北海道<br>Hokkaido                                                    | 札 幌<br>Sapporo            |  |
| 59                        | 31                        | 42                        | 15                        | 10                        | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 青 森<br>Aomori                                                      | 仙 台<br>Sendai             |  |
| 47                        | 40                        | 29                        | 15                        | 3                         | 2                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 岩 手<br>Iwate                                                       |                           |  |
| 138                       | 102                       | 75                        | 39                        | 4                         | 1                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 宮 城<br>Miyagi                                                      |                           |  |
| 33                        | 27                        | 22                        | 18                        | 2                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 秋 田<br>Akita                                                       |                           |  |
| 48                        | 30                        | 29                        | 7                         | 3                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 山 形<br>Yamagata                                                    |                           |  |
| 71                        | 64                        | 17                        | 19                        | 2                         | —                          | 1                          | —                          | —                        | —                        | —                        | —                         | —                      | 福 島<br>Fukushima                                                   |                           |  |
| 396                       | 294                       | 214                       | 113                       | 24                        | 3                          | 1                          | —                          | —                        | —                        | —                        | —                         | —                      | 計<br>Total                                                         |                           |  |
| 137                       | 120                       | 87                        | 39                        | 8                         | 2                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 茨 城<br>Ibaraki                                                     | 関東信越<br>Kanto<br>Shinetsu |  |
| 109                       | 86                        | 76                        | 33                        | 9                         | 2                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 栃 木<br>Tochigi                                                     |                           |  |
| 111                       | 75                        | 58                        | 24                        | 9                         | 1                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 群 馬<br>Gunma                                                       |                           |  |
| 528                       | 375                       | 249                       | 105                       | 30                        | 8                          | 1                          | —                          | —                        | —                        | —                        | —                         | —                      | 埼 玉<br>Saitama                                                     |                           |  |
| 107                       | 82                        | 74                        | 31                        | 6                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 新 潟<br>Niigata                                                     |                           |  |
| 118                       | 107                       | 65                        | 33                        | 7                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 長 野<br>Nagano                                                      |                           |  |
| 1, 110                    | 845                       | 609                       | 265                       | 69                        | 13                         | 1                          | —                          | —                        | —                        | —                        | —                         | —                      | 計<br>Total                                                         |                           |  |
| 456                       | 345                       | 243                       | 87                        | 29                        | 7                          | 1                          | —                          | —                        | —                        | —                        | —                         | —                      | 千 葉<br>Chiba                                                       | 東 京<br>Tokyo              |  |
| 2, 933                    | 2, 423                    | 1, 630                    | 933                       | 342                       | 237                        | 134                        | 20                         | 1                        | —                        | —                        | —                         | —                      | 東 京<br>Tokyo                                                       |                           |  |
| 809                       | 639                       | 420                       | 210                       | 42                        | 14                         | 3                          | 2                          | —                        | —                        | —                        | —                         | —                      | 神奈川<br>Kanagawa                                                    |                           |  |
| 57                        | 37                        | 40                        | 13                        | 7                         | 3                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 山 梨<br>Yamanashi                                                   |                           |  |
| 4, 255                    | 3, 444                    | 2, 333                    | 1, 243                    | 420                       | 261                        | 138                        | 22                         | 1                        | —                        | —                        | —                         | —                      | 計<br>Total                                                         |                           |  |
| 64                        | 61                        | 41                        | 14                        | 3                         | 1                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 富 山<br>Toyama                                                      | 金 沢<br>Kanazawa           |  |
| 72                        | 67                        | 44                        | 30                        | 4                         | 2                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 石 川<br>Ishikawa                                                    |                           |  |
| 38                        | 39                        | 20                        | 12                        | 2                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 福 井<br>Fukui                                                       |                           |  |
| 174                       | 167                       | 105                       | 56                        | 9                         | 3                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 計<br>Total                                                         |                           |  |
| 149                       | 118                       | 79                        | 21                        | 12                        | 2                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 岐 阜<br>Gifu                                                        | 名古屋<br>Nagoya             |  |
| 249                       | 199                       | 135                       | 72                        | 16                        | 2                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 静 岡<br>Shizuoka                                                    |                           |  |
| 669                       | 569                       | 378                       | 201                       | 33                        | 12                         | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 愛 知<br>Aichi                                                       |                           |  |
| 103                       | 103                       | 71                        | 33                        | 6                         | 3                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 三 重<br>Mie                                                         |                           |  |
| 1, 170                    | 989                       | 663                       | 327                       | 67                        | 19                         | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 計<br>Total                                                         |                           |  |
| 95                        | 75                        | 54                        | 15                        | 1                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 滋 賀<br>Shiga                                                       | 大 阪<br>Osaka              |  |
| 202                       | 172                       | 132                       | 65                        | 15                        | 3                          | 1                          | —                          | —                        | —                        | —                        | —                         | —                      | 京 都<br>Kyoto                                                       |                           |  |
| 896                       | 800                       | 570                       | 248                       | 55                        | 22                         | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 大 阪<br>Osaka                                                       |                           |  |
| 451                       | 434                       | 320                       | 154                       | 30                        | 5                          | 4                          | —                          | —                        | —                        | —                        | —                         | —                      | 兵 庫<br>Hyogo                                                       |                           |  |
| 105                       | 92                        | 49                        | 15                        | 4                         | 2                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 奈 良<br>Nara                                                        |                           |  |
| 56                        | 61                        | 33                        | 12                        | 5                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 和歌山<br>Wakayama                                                    |                           |  |
| 1, 805                    | 1, 634                    | 1, 158                    | 509                       | 110                       | 32                         | 5                          | —                          | —                        | —                        | —                        | —                         | —                      | 計<br>Total                                                         |                           |  |
| 24                        | 29                        | 19                        | 11                        | 3                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 鳥 取<br>Tottori                                                     | 広 島<br>Hiroshima          |  |
| 28                        | 21                        | 12                        | 6                         | 5                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 島 根<br>Shimane                                                     |                           |  |
| 135                       | 91                        | 56                        | 29                        | 2                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 岡 山<br>Okayama                                                     |                           |  |
| 189                       | 170                       | 110                       | 59                        | 11                        | 1                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 広 島<br>Hiroshima                                                   |                           |  |
| 87                        | 67                        | 49                        | 22                        | 6                         | 1                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 山 口<br>Yamaguchi                                                   |                           |  |
| 463                       | 378                       | 246                       | 127                       | 27                        | 2                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 計<br>Total                                                         |                           |  |
| 40                        | 29                        | 19                        | 7                         | —                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 徳 島<br>Tokushima                                                   | 高 松<br>Takamatsu          |  |
| 70                        | 67                        | 42                        | 16                        | 3                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 香 川<br>Kagawa                                                      |                           |  |
| 78                        | 49                        | 47                        | 21                        | 5                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 愛 媛<br>Ehime                                                       |                           |  |
| 40                        | 21                        | 24                        | 9                         | 3                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 高 知<br>Kochi                                                       |                           |  |
| 228                       | 166                       | 132                       | 53                        | 11                        | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 計<br>Total                                                         |                           |  |
| 457                       | 403                       | 249                       | 105                       | 26                        | 5                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 福 岡<br>Fukuoka                                                     | 福 岡<br>Fukuoka            |  |
| 58                        | 46                        | 16                        | 10                        | 5                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 佐 賀<br>Saga                                                        |                           |  |
| 79                        | 63                        | 45                        | 18                        | 7                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 長 崎<br>Nagasaki                                                    |                           |  |
| 594                       | 512                       | 310                       | 133                       | 38                        | 5                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 計<br>Total                                                         |                           |  |
| 125                       | 77                        | 41                        | 27                        | 9                         | 1                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 熊 本<br>Kumamoto                                                    | 熊 本<br>Kumamoto           |  |
| 60                        | 45                        | 22                        | 13                        | 3                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 大 分<br>Oita                                                        |                           |  |
| 61                        | 41                        | 32                        | 10                        | 3                         | 1                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 宮 崎<br>Miyazaki                                                    |                           |  |
| 60                        | 52                        | 34                        | 13                        | 3                         | 2                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 鹿児島<br>Kagoshima                                                   |                           |  |
| 306                       | 215                       | 129                       | 63                        | 18                        | 4                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 計<br>Total                                                         |                           |  |
| 74                        | 69                        | 34                        | 20                        | 6                         | —                          | —                          | —                          | —                        | —                        | —                        | —                         | —                      | 沖 縄<br>Okinawa                                                     | 沖 縄<br>Okinawa            |  |
| 10, 848                   | 8, 938                    | 6, 086                    | 2, 980                    | 818                       | 346                        | 145                        | 22                         | 1                        | —                        | —                        | —                         | —                      | 全 国 計<br>Grand Total                                               |                           |  |

## (3) 都道府県別の人員（その7）（不動産所得者：合計）

## Income earners by prefecture (Part 7) (Real estate income earners: all return types)

| 区 分<br>Type<br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | 合 計<br>Total | 70万円<br>以下<br>0.7 million yen<br>or less | 100万円<br>以下<br>1 million yen<br>or less | 150万円<br>以下<br>1.5 million yen<br>or less | 200万円<br>以下<br>2 million yen<br>or less | 250万円<br>以下<br>2.5 million yen<br>or less | 300万円<br>以下<br>3 million yen<br>or less | 400万円<br>以下<br>4 million yen<br>or less | 500万円<br>以下<br>5 million yen<br>or less | 600万円<br>以下<br>6 million yen<br>or less | 700万円<br>以下<br>7 million yen<br>or less | 800万円<br>以下<br>8 million yen<br>or less | 1,000万円<br>以下<br>10 million yen<br>or less |
|------------------------------------------------------------------|---------------|--------------|------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|--------------------------------------------|
|                                                                  |               |              | 以下                                       | 以下                                      | 以下                                        | 以下                                      | 以下                                        | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                         |
| 札 幌<br>Sapporo                                                   | 北海道 Hokkaido  | 44,466       | 11,744                                   | 4,291                                   | 5,452                                     | 4,262                                   | 3,289                                     | 2,577                                   | 3,698                                   | 2,514                                   | 1,701                                   | 1,185                                   | 822                                     | 1,029                                      |
| 仙 台<br>Sendai                                                    | 青 森 Aomori    | 10,439       | 2,887                                    | 924                                     | 1,242                                     | 1,028                                   | 744                                       | 604                                     | 937                                     | 616                                     | 402                                     | 269                                     | 182                                     | 229                                        |
|                                                                  | 岩 手 Iwate     | 12,056       | 2,841                                    | 975                                     | 1,394                                     | 1,130                                   | 955                                       | 754                                     | 1,201                                   | 841                                     | 557                                     | 362                                     | 250                                     | 320                                        |
|                                                                  | 宮 城 Miyagi    | 23,961       | 4,764                                    | 1,678                                   | 2,488                                     | 2,121                                   | 1,805                                     | 1,573                                   | 2,420                                   | 1,832                                   | 1,252                                   | 832                                     | 624                                     | 812                                        |
|                                                                  | 秋 田 Akita     | 7,251        | 2,193                                    | 554                                     | 787                                       | 641                                     | 525                                       | 422                                     | 614                                     | 450                                     | 279                                     | 221                                     | 161                                     | 168                                        |
|                                                                  | 山 形 Yamagata  | 10,179       | 2,503                                    | 765                                     | 1,090                                     | 903                                     | 720                                       | 641                                     | 1,009                                   | 742                                     | 493                                     | 363                                     | 263                                     | 320                                        |
|                                                                  | 福 島 Fukushima | 18,280       | 3,951                                    | 1,422                                   | 2,120                                     | 1,745                                   | 1,495                                     | 1,252                                   | 1,864                                   | 1,255                                   | 851                                     | 582                                     | 415                                     | 532                                        |
|                                                                  | 計 Total       | 82,166       | 19,139                                   | 6,318                                   | 9,121                                     | 7,568                                   | 6,244                                     | 5,246                                   | 8,045                                   | 5,736                                   | 3,834                                   | 2,629                                   | 1,895                                   | 2,381                                      |
| 関東信越<br>Kanto<br>Shinetsu                                        | 茨 城 Ibaraki   | 28,113       | 5,439                                    | 2,035                                   | 3,072                                     | 2,589                                   | 2,207                                     | 1,842                                   | 2,923                                   | 2,119                                   | 1,440                                   | 1,038                                   | 791                                     | 961                                        |
|                                                                  | 栃 木 Tochigi   | 19,610       | 4,049                                    | 1,446                                   | 2,177                                     | 1,798                                   | 1,461                                     | 1,298                                   | 1,954                                   | 1,396                                   | 970                                     | 674                                     | 550                                     | 696                                        |
|                                                                  | 群 馬 Gunma     | 21,663       | 4,085                                    | 1,700                                   | 2,382                                     | 2,088                                   | 1,722                                     | 1,513                                   | 2,460                                   | 1,644                                   | 1,141                                   | 833                                     | 581                                     | 660                                        |
|                                                                  | 埼 玉 Saitama   | 92,409       | 14,693                                   | 6,010                                   | 9,010                                     | 7,538                                   | 6,485                                     | 5,563                                   | 9,366                                   | 7,047                                   | 5,348                                   | 4,071                                   | 3,193                                   | 4,343                                      |
|                                                                  | 新 潟 Niigata   | 20,412       | 4,661                                    | 1,594                                   | 2,233                                     | 1,975                                   | 1,547                                     | 1,266                                   | 2,003                                   | 1,344                                   | 952                                     | 703                                     | 486                                     | 636                                        |
|                                                                  | 長 野 Nagano    | 23,290       | 4,475                                    | 1,815                                   | 2,695                                     | 2,393                                   | 2,062                                     | 1,682                                   | 2,608                                   | 1,747                                   | 1,136                                   | 760                                     | 543                                     | 613                                        |
|                                                                  | 計 Total       | 205,497      | 37,402                                   | 14,600                                  | 21,569                                    | 18,381                                  | 15,484                                    | 13,164                                  | 21,314                                  | 15,297                                  | 10,987                                  | 8,079                                   | 6,144                                   | 7,909                                      |
| 東 京<br>Tokyo                                                     | 千 葉 Chiba     | 68,635       | 13,121                                   | 4,958                                   | 7,052                                     | 5,735                                   | 4,680                                     | 4,186                                   | 6,554                                   | 5,005                                   | 3,657                                   | 2,739                                   | 2,020                                   | 2,644                                      |
|                                                                  | 東 京 Tokyo     | 291,419      | 49,917                                   | 19,618                                  | 28,399                                    | 24,032                                  | 20,174                                    | 17,562                                  | 28,811                                  | 22,088                                  | 16,153                                  | 12,085                                  | 9,244                                   | 12,733                                     |
|                                                                  | 神奈川 Kanagawa  | 133,826      | 23,041                                   | 8,930                                   | 12,811                                    | 10,629                                  | 9,090                                     | 8,033                                   | 13,214                                  | 10,054                                  | 7,277                                   | 5,448                                   | 4,297                                   | 6,027                                      |
|                                                                  | 山 梨 Yamanashi | 10,030       | 2,068                                    | 734                                     | 1,110                                     | 933                                     | 725                                       | 679                                     | 1,109                                   | 783                                     | 532                                     | 373                                     | 255                                     | 324                                        |
|                                                                  | 計 Total       | 503,910      | 88,147                                   | 34,240                                  | 49,372                                    | 41,329                                  | 34,669                                    | 30,460                                  | 49,688                                  | 37,930                                  | 27,619                                  | 20,645                                  | 15,816                                  | 21,728                                     |
| 金 沢<br>Kanazawa                                                  | 富 山 Toyama    | 7,111        | 1,320                                    | 499                                     | 725                                       | 686                                     | 572                                       | 487                                     | 769                                     | 610                                     | 408                                     | 261                                     | 187                                     | 250                                        |
|                                                                  | 石 川 Ishikawa  | 11,226       | 1,853                                    | 818                                     | 1,137                                     | 1,025                                   | 813                                       | 738                                     | 1,258                                   | 909                                     | 651                                     | 456                                     | 384                                     | 471                                        |
|                                                                  | 福 井 Fukui     | 7,485        | 1,330                                    | 526                                     | 756                                       | 680                                     | 566                                       | 471                                     | 870                                     | 625                                     | 378                                     | 352                                     | 255                                     | 303                                        |
|                                                                  | 計 Total       | 25,822       | 4,503                                    | 1,843                                   | 2,618                                     | 2,391                                   | 1,951                                     | 1,696                                   | 2,897                                   | 2,144                                   | 1,437                                   | 1,069                                   | 826                                     | 1,024                                      |
| 名古屋<br>Nagoya                                                    | 岐 阜 Gifu      | 22,580       | 4,016                                    | 1,544                                   | 2,477                                     | 1,981                                   | 1,793                                     | 1,545                                   | 2,641                                   | 1,864                                   | 1,350                                   | 873                                     | 647                                     | 802                                        |
|                                                                  | 静 岡 Shizuoka  | 48,872       | 8,707                                    | 3,607                                   | 5,140                                     | 4,369                                   | 3,825                                     | 3,266                                   | 5,311                                   | 3,715                                   | 2,682                                   | 2,026                                   | 1,438                                   | 1,875                                      |
|                                                                  | 愛 知 Aichi     | 105,145      | 15,847                                   | 6,492                                   | 9,697                                     | 8,603                                   | 7,496                                     | 6,809                                   | 11,410                                  | 9,056                                   | 6,768                                   | 5,102                                   | 3,883                                   | 5,194                                      |
|                                                                  | 三 重 Mie       | 15,933       | 2,946                                    | 1,162                                   | 1,625                                     | 1,461                                   | 1,279                                     | 1,047                                   | 1,696                                   | 1,246                                   | 943                                     | 622                                     | 445                                     | 608                                        |
|                                                                  | 計 Total       | 192,530      | 31,516                                   | 12,805                                  | 18,939                                    | 16,414                                  | 14,393                                    | 12,667                                  | 21,058                                  | 15,881                                  | 11,743                                  | 8,623                                   | 6,413                                   | 8,479                                      |
| 大 阪<br>Osaka                                                     | 滋 賀 Shiga     | 11,375       | 1,933                                    | 676                                     | 1,023                                     | 925                                     | 819                                       | 733                                     | 1,282                                   | 985                                     | 705                                     | 536                                     | 404                                     | 505                                        |
|                                                                  | 京 都 Kyoto     | 31,159       | 5,884                                    | 2,107                                   | 2,995                                     | 2,421                                   | 2,145                                     | 1,826                                   | 3,219                                   | 2,429                                   | 1,771                                   | 1,374                                   | 1,062                                   | 1,427                                      |
|                                                                  | 大 阪 Osaka     | 98,423       | 17,878                                   | 6,416                                   | 9,015                                     | 7,538                                   | 6,200                                     | 5,685                                   | 9,384                                   | 7,468                                   | 5,829                                   | 4,507                                   | 3,443                                   | 4,935                                      |
|                                                                  | 兵 庫 Hyogo     | 52,485       | 10,239                                   | 3,834                                   | 5,360                                     | 4,254                                   | 3,723                                     | 3,187                                   | 5,155                                   | 3,957                                   | 2,846                                   | 2,101                                   | 1,538                                   | 2,198                                      |
|                                                                  | 奈 良 Nara      | 14,298       | 2,836                                    | 903                                     | 1,384                                     | 1,170                                   | 1,002                                     | 863                                     | 1,577                                   | 1,177                                   | 791                                     | 615                                     | 474                                     | 591                                        |
|                                                                  | 和歌山 Wakayama  | 9,357        | 2,095                                    | 728                                     | 1,018                                     | 892                                     | 675                                       | 602                                     | 974                                     | 648                                     | 464                                     | 311                                     | 247                                     | 276                                        |
|                                                                  | 計 Total       | 217,097      | 40,865                                   | 14,664                                  | 20,795                                    | 17,200                                  | 14,564                                    | 12,896                                  | 21,591                                  | 16,664                                  | 12,406                                  | 9,444                                   | 7,168                                   | 9,932                                      |
| 広 島<br>Hiroshima                                                 | 鳥 取 Tottori   | 4,540        | 956                                      | 413                                     | 517                                       | 407                                     | 359                                       | 304                                     | 443                                     | 353                                     | 210                                     | 158                                     | 104                                     | 148                                        |
|                                                                  | 島 根 Shimane   | 5,451        | 1,078                                    | 404                                     | 589                                       | 481                                     | 404                                       | 363                                     | 609                                     | 442                                     | 270                                     | 211                                     | 143                                     | 196                                        |
|                                                                  | 岡 山 Okayama   | 18,635       | 3,341                                    | 1,272                                   | 1,976                                     | 1,758                                   | 1,439                                     | 1,293                                   | 2,095                                   | 1,532                                   | 1,036                                   | 744                                     | 510                                     | 691                                        |
|                                                                  | 広 島 Hiroshima | 35,227       | 6,744                                    | 2,789                                   | 3,725                                     | 3,060                                   | 2,540                                     | 2,244                                   | 3,702                                   | 2,675                                   | 1,892                                   | 1,365                                   | 1,042                                   | 1,311                                      |
|                                                                  | 山 口 Yamaguchi | 12,383       | 2,936                                    | 1,079                                   | 1,461                                     | 1,141                                   | 892                                       | 734                                     | 1,215                                   | 877                                     | 593                                     | 396                                     | 295                                     | 325                                        |
|                                                                  | 計 Total       | 76,236       | 15,055                                   | 5,957                                   | 8,268                                     | 6,847                                   | 5,634                                     | 4,938                                   | 8,064                                   | 5,879                                   | 4,001                                   | 2,874                                   | 2,094                                   | 2,671                                      |
| 高 松<br>Takamatsu                                                 | 徳 島 Tokushima | 6,217        | 1,228                                    | 419                                     | 649                                       | 585                                     | 519                                       | 420                                     | 676                                     | 493                                     | 311                                     | 236                                     | 164                                     | 220                                        |
|                                                                  | 香 川 Kagawa    | 9,422        | 1,570                                    | 659                                     | 1,086                                     | 921                                     | 800                                       | 722                                     | 1,042                                   | 772                                     | 502                                     | 388                                     | 272                                     | 296                                        |
|                                                                  | 愛 媛 Ehime     | 13,359       | 2,490                                    | 1,112                                   | 1,545                                     | 1,336                                   | 1,096                                     | 918                                     | 1,459                                   | 949                                     | 689                                     | 431                                     | 321                                     | 428                                        |
|                                                                  | 高 知 Kochi     | 7,484        | 1,588                                    | 593                                     | 819                                       | 693                                     | 558                                       | 461                                     | 756                                     | 561                                     | 385                                     | 268                                     | 196                                     | 243                                        |
|                                                                  | 計 Total       | 36,482       | 6,876                                    | 2,783                                   | 4,099                                     | 3,535                                   | 2,973                                     | 2,521                                   | 3,933                                   | 2,775                                   | 1,887                                   | 1,323                                   | 953                                     | 1,187                                      |
| 福 岡<br>Fukuoka                                                   | 福 岡 Fukuoka   | 50,549       | 10,143                                   | 3,744                                   | 5,261                                     | 4,382                                   | 3,585                                     | 3,057                                   | 4,812                                   | 3,505                                   | 2,497                                   | 1,904                                   | 1,474                                   | 2,052                                      |
|                                                                  | 佐 賀 Saga      | 6,852        | 1,424                                    | 555                                     | 781                                       | 625                                     | 514                                       | 481                                     | 683                                     | 520                                     | 344                                     | 232                                     | 167                                     | 215                                        |
|                                                                  | 長 崎 Nagasaki  | 13,229       | 3,161                                    | 1,258                                   | 1,730                                     | 1,374                                   | 986                                       | 818                                     | 1,216                                   | 785                                     | 510                                     | 330                                     | 291                                     | 306                                        |
|                                                                  | 計 Total       | 70,630       | 14,728                                   | 5,557                                   | 7,772                                     | 6,381                                   | 5,085                                     | 4,356                                   | 6,711                                   | 4,810                                   | 3,351                                   | 2,466                                   | 1,932                                   | 2,573                                      |
| 熊 本<br>Kumamoto                                                  | 熊 本 Kumamoto  | 16,242       | 3,558                                    | 1,274                                   | 1,894                                     | 1,495                                   | 1,254                                     | 1,065                                   | 1,614                                   | 1,188                                   | 755                                     | 564                                     | 399                                     | 454                                        |
|                                                                  | 大 分 Oita      | 10,028       | 2,101                                    | 856                                     | 1,199                                     | 979                                     | 802                                       | 655                                     | 1,086                                   | 709                                     | 475                                     | 302                                     | 202                                     | 283                                        |
|                                                                  | 宮 崎 Miyazaki  | 8,684        | 2,104                                    | 754                                     | 1,014                                     | 844                                     | 664                                       | 534                                     | 826                                     | 534                                     | 401                                     | 257                                     | 164                                     | 251                                        |
|                                                                  | 鹿児島 Kagoshima | 13,119       | 3,319                                    | 1,294                                   | 1,738                                     | 1,274                                   | 987                                       | 841                                     | 1,175                                   | 780                                     | 505                                     | 317                                     | 248                                     | 272                                        |
|                                                                  | 計 Total       | 48,073       | 11,082                                   | 4,178                                   | 5,845                                     | 4,592                                   | 3,707                                     | 3,095                                   | 4,701                                   | 3,211                                   | 2,136                                   | 1,440                                   | 1,013                                   | 1,260                                      |
| 沖 縄<br>Okinawa                                                   | 沖 縄 Okinawa   | 35,102       | 5,204                                    | 2,549                                   | 3,918                                     | 3,277                                   | 2,810                                     | 2,526                                   | 3,985                                   | 2,898                                   | 2,002                                   | 1,311                                   | 1,010                                   | 1,327                                      |
| 全 国 計 Grand Total                                                |               | 1,538,011    | 286,261                                  | 109,785                                 | 157,768                                   | 132,177                                 | 110,803                                   | 96,142                                  | 155,685                                 | 115,739                                 | 83,104                                  | 61,088                                  | 46,086                                  | 61,500                                     |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows “(1) Number of income earners by income range” by prefecture.

(単位：人)  
(In persons)

| 1, 200万円<br>以下<br>12 million yen<br>or less | 1, 500万円<br>以下<br>15 million yen<br>or less | 2, 000万円<br>以下<br>20 million yen<br>or less | 3, 000万円<br>以下<br>30 million yen<br>or less | 5, 000万円<br>以下<br>50 million yen<br>or less | 1億円<br>以下<br>0.1 billion yen<br>or less | 2億円<br>以下<br>0.2 billion yen<br>or less | 5億円<br>以下<br>0.5 billion yen<br>or less | 10億円<br>以下<br>1 billion yen<br>or less | 20億円<br>以下<br>2 billion yen<br>or less | 50億円<br>以下<br>5 billion yen<br>or less | 100億円<br>以下<br>10 billion yen<br>or less | 100億円<br>超<br>Over 10<br>billion yen | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |  |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|------------------------------------------|--------------------------------------|--------------------------------------------------------------------|---------------------------|--|
| 560                                         | 483                                         | 401                                         | 266                                         | 135                                         | 46                                      | 10                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 北海道<br>Hokkaido                                                    | 札幌<br>Sapporo             |  |
| 121                                         | 103                                         | 82                                          | 48                                          | 14                                          | 6                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 青 森<br>Aomori                                                      | 仙 台<br>Sendai             |  |
| 171                                         | 139                                         | 92                                          | 60                                          | 13                                          | 1                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岩 手<br>Iwate                                                       |                           |  |
| 498                                         | 460                                         | 384                                         | 253                                         | 122                                         | 32                                      | 9                                       | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 宮 城<br>Miyagi                                                      |                           |  |
| 85                                          | 55                                          | 51                                          | 34                                          | 8                                           | 3                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 秋 田<br>Akita                                                       |                           |  |
| 148                                         | 98                                          | 70                                          | 35                                          | 10                                          | 5                                       | －                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 形<br>Yamagata                                                    |                           |  |
| 263                                         | 232                                         | 168                                         | 89                                          | 34                                          | 7                                       | 3                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 福 島<br>Fukushima                                                   |                           |  |
| 1, 286                                      | 1, 087                                      | 847                                         | 519                                         | 201                                         | 54                                      | 13                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 518                                         | 478                                         | 333                                         | 198                                         | 95                                          | 28                                      | 6                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 茨 城<br>Ibaraki                                                     | 関東信越<br>Kanto<br>Shinetsu |  |
| 383                                         | 309                                         | 240                                         | 137                                         | 61                                          | 10                                      | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 栃 木<br>Tochigi                                                     |                           |  |
| 313                                         | 245                                         | 175                                         | 88                                          | 27                                          | 3                                       | 3                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 群 馬<br>Gunma                                                       |                           |  |
| 2, 588                                      | 2, 401                                      | 2, 211                                      | 1, 568                                      | 689                                         | 235                                     | 46                                      | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 埼 玉<br>Saitama                                                     |                           |  |
| 353                                         | 258                                         | 212                                         | 129                                         | 47                                          | 13                                      | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 新 潟<br>Niigata                                                     |                           |  |
| 286                                         | 226                                         | 158                                         | 60                                          | 22                                          | 8                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 長 野<br>Nagano                                                      |                           |  |
| 4, 441                                      | 3, 917                                      | 3, 329                                      | 2, 180                                      | 941                                         | 297                                     | 57                                      | 5                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 1, 688                                      | 1, 550                                      | 1, 359                                      | 987                                         | 511                                         | 163                                     | 22                                      | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 千 葉<br>Chiba                                                       | 東 京<br>Tokyo              |  |
| 7, 864                                      | 7, 228                                      | 6, 427                                      | 4, 928                                      | 2, 768                                      | 1, 099                                  | 233                                     | 50                                      | 5                                      | 1                                      | －                                      | －                                        | －                                    | 東 京<br>Tokyo                                                       |                           |  |
| 3, 978                                      | 3, 458                                      | 3, 153                                      | 2, 436                                      | 1, 324                                      | 530                                     | 88                                      | 8                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 神奈川<br>Kanagawa                                                    |                           |  |
| 164                                         | 118                                         | 66                                          | 42                                          | 12                                          | 3                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 梨<br>Yamanashi                                                   |                           |  |
| 13, 694                                     | 12, 354                                     | 11, 005                                     | 8, 393                                      | 4, 615                                      | 1, 795                                  | 343                                     | 62                                      | 5                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 115                                         | 103                                         | 67                                          | 39                                          | 10                                          | 3                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 富 山<br>Toyama                                                      | 金 沢<br>Kanazawa           |  |
| 278                                         | 214                                         | 123                                         | 74                                          | 14                                          | 6                                       | 1                                       | 1                                       | 1                                      | 1                                      | －                                      | －                                        | －                                    | 石 川<br>Ishikawa                                                    |                           |  |
| 139                                         | 111                                         | 75                                          | 35                                          | 13                                          | －                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 福 井<br>Fukui                                                       |                           |  |
| 532                                         | 428                                         | 265                                         | 148                                         | 37                                          | 9                                       | 1                                       | 1                                       | 1                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 437                                         | 305                                         | 194                                         | 76                                          | 31                                          | 3                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岐 阜<br>Gifu                                                        | 名古屋<br>Nagoya             |  |
| 967                                         | 870                                         | 607                                         | 348                                         | 96                                          | 19                                      | 4                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 静 岡<br>Shizuoka                                                    |                           |  |
| 2, 963                                      | 2, 447                                      | 1, 821                                      | 1, 061                                      | 385                                         | 94                                      | 15                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 愛 知<br>Aichi                                                       |                           |  |
| 314                                         | 241                                         | 167                                         | 85                                          | 37                                          | 7                                       | 1                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 三 重<br>Mie                                                         |                           |  |
| 4, 681                                      | 3, 863                                      | 2, 789                                      | 1, 570                                      | 549                                         | 123                                     | 21                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 287                                         | 262                                         | 175                                         | 91                                          | 29                                          | 4                                       | －                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 滋 賀<br>Shiga                                                       | 大 阪<br>Osaka              |  |
| 772                                         | 694                                         | 520                                         | 333                                         | 134                                         | 34                                      | 9                                       | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 京 都<br>Kyoto                                                       |                           |  |
| 2, 844                                      | 2, 638                                      | 2, 268                                      | 1, 455                                      | 691                                         | 193                                     | 31                                      | 5                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 大 阪<br>Osaka                                                       |                           |  |
| 1, 183                                      | 1, 107                                      | 903                                         | 556                                         | 254                                         | 69                                      | 18                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 兵 庫<br>Hyogo                                                       |                           |  |
| 312                                         | 257                                         | 189                                         | 102                                         | 41                                          | 12                                      | 2                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 奈 良<br>Nara                                                        |                           |  |
| 175                                         | 107                                         | 78                                          | 43                                          | 17                                          | 5                                       | 2                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 和歌山<br>Wakayama                                                    |                           |  |
| 5, 573                                      | 5, 065                                      | 4, 133                                      | 2, 580                                      | 1, 166                                      | 317                                     | 62                                      | 12                                      | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 71                                          | 49                                          | 28                                          | 15                                          | 4                                           | 1                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鳥 取<br>Tottori                                                     | 広 島<br>Hiroshima          |  |
| 92                                          | 86                                          | 48                                          | 28                                          | 7                                           | －                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 島 根<br>Shimane                                                     |                           |  |
| 394                                         | 277                                         | 163                                         | 82                                          | 24                                          | 5                                       | 2                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岡 山<br>Okayama                                                     |                           |  |
| 685                                         | 568                                         | 457                                         | 299                                         | 107                                         | 19                                      | 3                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 広 島<br>Hiroshima                                                   |                           |  |
| 166                                         | 147                                         | 67                                          | 44                                          | 14                                          | 1                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 口<br>Yamaguchi                                                   |                           |  |
| 1, 408                                      | 1, 127                                      | 763                                         | 468                                         | 156                                         | 26                                      | 5                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 112                                         | 84                                          | 53                                          | 35                                          | 11                                          | 2                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 徳 島<br>Tokushima                                                   | 高 松<br>Takamatsu          |  |
| 146                                         | 108                                         | 81                                          | 43                                          | 11                                          | 3                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 香 川<br>Kagawa                                                      |                           |  |
| 239                                         | 173                                         | 95                                          | 55                                          | 18                                          | 2                                       | 2                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 愛 媛<br>Ehime                                                       |                           |  |
| 121                                         | 101                                         | 90                                          | 30                                          | 17                                          | 2                                       | 2                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 高 知<br>Kochi                                                       |                           |  |
| 618                                         | 466                                         | 319                                         | 163                                         | 57                                          | 9                                       | 4                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 1, 126                                      | 1, 081                                      | 930                                         | 628                                         | 256                                         | 98                                      | 13                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 福 岡<br>Fukuoka                                                     | 福 岡<br>Fukuoka            |  |
| 114                                         | 76                                          | 68                                          | 41                                          | 10                                          | 2                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 佐 賀<br>Saga                                                        |                           |  |
| 164                                         | 142                                         | 81                                          | 44                                          | 26                                          | 7                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 長 崎<br>Nagasaki                                                    |                           |  |
| 1, 404                                      | 1, 299                                      | 1, 079                                      | 713                                         | 292                                         | 107                                     | 13                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 262                                         | 218                                         | 148                                         | 73                                          | 23                                          | 4                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 熊 本<br>Kumamoto                                                    | 熊 本<br>Kumamoto           |  |
| 132                                         | 113                                         | 73                                          | 43                                          | 13                                          | 5                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 大 分<br>Oita                                                        |                           |  |
| 126                                         | 80                                          | 75                                          | 41                                          | 11                                          | 4                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 宮 崎<br>Miyazaki                                                    |                           |  |
| 156                                         | 100                                         | 73                                          | 25                                          | 10                                          | 5                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鹿児島<br>Kagoshima                                                   |                           |  |
| 676                                         | 511                                         | 369                                         | 182                                         | 57                                          | 18                                      | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 762                                         | 607                                         | 491                                         | 279                                         | 115                                         | 25                                      | 6                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 沖 縄<br>Okinawa                                                     | 沖 縄<br>Okinawa            |  |
| 35, 635                                     | 31, 207                                     | 25, 790                                     | 17, 461                                     | 8, 321                                      | 2, 826                                  | 535                                     | 90                                      | 6                                      | 2                                      | －                                      | －                                        | －                                    | 全 国 計<br>Grand Total                                               |                           |  |

## (3) 都道府県別の人員（その8）（不動産所得者：申告納税額のある者）

Income earners by prefecture (Part 8) (Real estate income earners: taxpayers who have income tax self-assessment)

| 区 分<br>Type<br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | 合 計<br>Total | 70万円                             | 100万円                          | 150万円                            | 200万円                          | 250万円                            | 300万円                          | 400万円                          | 500万円                          | 600万円                          | 700万円                          | 800万円                          | 1,000万円                         |
|------------------------------------------------------------------|---------------|--------------|----------------------------------|--------------------------------|----------------------------------|--------------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------------------|
|                                                                  |               |              | 以下<br>0.7 million yen<br>or less | 以下<br>1 million yen<br>or less | 以下<br>1.5 million yen<br>or less | 以下<br>2 million yen<br>or less | 以下<br>2.5 million yen<br>or less | 以下<br>3 million yen<br>or less | 以下<br>4 million yen<br>or less | 以下<br>5 million yen<br>or less | 以下<br>6 million yen<br>or less | 以下<br>7 million yen<br>or less | 以下<br>8 million yen<br>or less | 以下<br>10 million yen<br>or less |
| 札 幌<br>Sapporo                                                   | 北海道 Hokkaido  | 26,004       | 461                              | 1,386                          | 3,186                            | 3,369                          | 2,857                            | 2,337                          | 3,460                          | 2,427                          | 1,648                          | 1,162                          | 804                            | 1,016                           |
| 仙 台<br>Sendai                                                    | 青 森 Aomori    | 6,196        | 96                               | 352                            | 790                              | 823                            | 673                              | 554                            | 881                            | 585                            | 391                            | 267                            | 181                            | 229                             |
|                                                                  | 岩 手 Iwate     | 7,681        | 114                              | 419                            | 888                              | 896                            | 826                              | 676                            | 1,124                          | 803                            | 545                            | 356                            | 247                            | 314                             |
|                                                                  | 宮 城 Miyagi    | 16,395       | 223                              | 661                            | 1,615                            | 1,675                          | 1,553                            | 1,411                          | 2,277                          | 1,767                          | 1,212                          | 817                            | 618                            | 806                             |
|                                                                  | 秋 田 Akita     | 4,185        | 61                               | 206                            | 497                              | 526                            | 469                              | 382                            | 567                            | 425                            | 273                            | 218                            | 158                            | 168                             |
|                                                                  | 山 形 Yamagata  | 6,169        | 78                               | 234                            | 578                              | 668                            | 608                              | 569                            | 937                            | 710                            | 486                            | 359                            | 259                            | 317                             |
|                                                                  | 福 島 Fukushima | 11,976       | 190                              | 550                            | 1,335                            | 1,382                          | 1,286                            | 1,156                          | 1,737                          | 1,211                          | 826                            | 575                            | 409                            | 528                             |
|                                                                  | 計 Total       | 52,602       | 762                              | 2,422                          | 5,703                            | 5,970                          | 5,415                            | 4,748                          | 7,523                          | 5,501                          | 3,733                          | 2,592                          | 1,872                          | 2,362                           |
| 関東信越<br>Kanto<br>Shinetsu                                        | 茨 城 Ibaraki   | 19,568       | 281                              | 882                            | 2,050                            | 2,126                          | 1,944                            | 1,679                          | 2,746                          | 2,048                          | 1,402                          | 1,025                          | 784                            | 952                             |
|                                                                  | 栃 木 Tochigi   | 13,199       | 213                              | 566                            | 1,367                            | 1,420                          | 1,274                            | 1,187                          | 1,839                          | 1,343                          | 952                            | 665                            | 540                            | 693                             |
|                                                                  | 群 馬 Gunma     | 14,873       | 185                              | 682                            | 1,510                            | 1,711                          | 1,488                            | 1,370                          | 2,319                          | 1,591                          | 1,115                          | 825                            | 576                            | 656                             |
|                                                                  | 埼 玉 Saitama   | 67,458       | 964                              | 2,406                          | 5,713                            | 5,956                          | 5,581                            | 5,018                          | 8,729                          | 6,725                          | 5,196                          | 3,994                          | 3,149                          | 4,321                           |
|                                                                  | 新 潟 Niigata   | 12,928       | 170                              | 583                            | 1,338                            | 1,493                          | 1,324                            | 1,134                          | 1,878                          | 1,272                          | 927                            | 691                            | 481                            | 629                             |
|                                                                  | 長 野 Nagano    | 15,463       | 224                              | 651                            | 1,668                            | 1,827                          | 1,747                            | 1,506                          | 2,427                          | 1,664                          | 1,103                          | 749                            | 535                            | 607                             |
|                                                                  | 計 Total       | 143,489      | 2,037                            | 5,770                          | 13,646                           | 14,533                         | 13,358                           | 11,894                         | 19,938                         | 14,643                         | 10,695                         | 7,949                          | 6,065                          | 7,858                           |
| 東 京<br>Tokyo                                                     | 千 葉 Chiba     | 47,759       | 793                              | 2,066                          | 4,537                            | 4,575                          | 4,069                            | 3,735                          | 6,118                          | 4,749                          | 3,569                          | 2,679                          | 1,999                          | 2,615                           |
|                                                                  | 東 京 Tokyo     | 204,927      | 3,419                            | 7,490                          | 17,530                           | 18,433                         | 16,832                           | 15,383                         | 26,197                         | 20,668                         | 15,370                         | 11,697                         | 9,033                          | 12,534                          |
|                                                                  | 神奈川 Kanagawa  | 95,677       | 1,396                            | 3,593                          | 8,126                            | 8,300                          | 7,776                            | 7,214                          | 12,227                         | 9,560                          | 7,022                          | 5,333                          | 4,240                          | 5,980                           |
|                                                                  | 山 梨 Yamanashi | 6,738        | 93                               | 285                            | 704                              | 743                            | 634                              | 634                            | 1,044                          | 747                            | 516                            | 366                            | 251                            | 319                             |
|                                                                  | 計 Total       | 355,101      | 5,701                            | 13,434                         | 30,897                           | 32,051                         | 29,311                           | 26,966                         | 45,586                         | 35,724                         | 26,477                         | 20,075                         | 15,523                         | 21,448                          |
| 金 沢<br>Kanazawa                                                  | 富 山 Toyama    | 4,762        | 43                               | 172                            | 426                              | 517                            | 489                              | 424                            | 699                            | 575                            | 394                            | 256                            | 185                            | 246                             |
|                                                                  | 石 川 Ishikawa  | 7,853        | 87                               | 276                            | 647                              | 793                            | 694                              | 676                            | 1,177                          | 868                            | 632                            | 446                            | 380                            | 467                             |
|                                                                  | 福 井 Fukui     | 5,090        | 41                               | 176                            | 436                              | 510                            | 475                              | 416                            | 809                            | 594                            | 364                            | 346                            | 251                            | 301                             |
|                                                                  | 計 Total       | 17,705       | 171                              | 624                            | 1,509                            | 1,820                          | 1,658                            | 1,516                          | 2,685                          | 2,037                          | 1,390                          | 1,048                          | 816                            | 1,014                           |
| 名古屋<br>Nagoya                                                    | 岐 阜 Gifu      | 15,552       | 178                              | 515                            | 1,534                            | 1,533                          | 1,541                            | 1,383                          | 2,464                          | 1,770                          | 1,306                          | 862                            | 634                            | 794                             |
|                                                                  | 静 岡 Shizuoka  | 33,821       | 460                              | 1,353                          | 3,178                            | 3,371                          | 3,265                            | 2,957                          | 4,930                          | 3,543                          | 2,606                          | 1,988                          | 1,422                          | 1,851                           |
|                                                                  | 愛 知 Aichi     | 76,615       | 956                              | 2,439                          | 5,929                            | 6,632                          | 6,333                            | 6,044                          | 10,490                         | 8,560                          | 6,519                          | 4,999                          | 3,826                          | 5,142                           |
|                                                                  | 三 重 Mie       | 10,775       | 165                              | 404                            | 957                              | 1,102                          | 1,066                            | 920                            | 1,567                          | 1,181                          | 915                            | 606                            | 440                            | 604                             |
|                                                                  | 計 Total       | 136,763      | 1,759                            | 4,711                          | 11,598                           | 12,638                         | 12,205                           | 11,304                         | 19,451                         | 15,054                         | 11,346                         | 8,455                          | 6,322                          | 8,391                           |
| 大 阪<br>Osaka                                                     | 滋 賀 Shiga     | 8,009        | 98                               | 242                            | 608                              | 704                            | 683                              | 634                            | 1,167                          | 932                            | 680                            | 527                            | 392                            | 502                             |
|                                                                  | 京 都 Kyoto     | 20,950       | 252                              | 666                            | 1,679                            | 1,786                          | 1,767                            | 1,622                          | 2,924                          | 2,287                          | 1,694                          | 1,347                          | 1,046                          | 1,403                           |
|                                                                  | 大 阪 Osaka     | 67,436       | 770                              | 2,042                          | 5,172                            | 5,471                          | 5,018                            | 5,003                          | 8,593                          | 7,041                          | 5,629                          | 4,390                          | 3,370                          | 4,870                           |
|                                                                  | 兵 庫 Hyogo     | 34,709       | 469                              | 1,312                          | 3,085                            | 3,104                          | 3,055                            | 2,782                          | 4,675                          | 3,729                          | 2,721                          | 2,035                          | 1,511                          | 2,168                           |
|                                                                  | 奈 良 Nara      | 9,448        | 106                              | 286                            | 763                              | 858                            | 826                              | 742                            | 1,440                          | 1,108                          | 762                            | 599                            | 464                            | 585                             |
|                                                                  | 和歌山 Wakayama  | 5,793        | 63                               | 210                            | 558                              | 657                            | 567                              | 519                            | 912                            | 614                            | 445                            | 303                            | 245                            | 276                             |
|                                                                  | 計 Total       | 146,345      | 1,758                            | 4,758                          | 11,865                           | 12,580                         | 11,916                           | 11,302                         | 19,711                         | 15,711                         | 11,931                         | 9,201                          | 7,028                          | 9,804                           |
| 広 島<br>Hiroshima                                                 | 鳥 取 Tottori   | 2,886        | 35                               | 129                            | 312                              | 309                            | 305                              | 269                            | 414                            | 337                            | 201                            | 157                            | 104                            | 146                             |
|                                                                  | 島 根 Shimane   | 3,687        | 50                               | 144                            | 384                              | 366                            | 352                              | 328                            | 568                            | 430                            | 266                            | 204                            | 141                            | 194                             |
|                                                                  | 岡 山 Okayama   | 12,835       | 147                              | 422                            | 1,197                            | 1,365                          | 1,242                            | 1,174                          | 1,963                          | 1,470                          | 995                            | 732                            | 505                            | 683                             |
|                                                                  | 広 島 Hiroshima | 24,146       | 363                              | 1,006                          | 2,408                            | 2,442                          | 2,222                            | 2,013                          | 3,480                          | 2,572                          | 1,836                          | 1,339                          | 1,034                          | 1,303                           |
|                                                                  | 山 口 Yamaguchi | 7,799        | 126                              | 368                            | 940                              | 916                            | 761                              | 684                            | 1,145                          | 844                            | 576                            | 388                            | 290                            | 323                             |
|                                                                  | 計 Total       | 51,353       | 721                              | 2,069                          | 5,241                            | 5,398                          | 4,882                            | 4,468                          | 7,570                          | 5,653                          | 3,874                          | 2,820                          | 2,074                          | 2,649                           |
| 高 松<br>Takamatsu                                                 | 徳 島 Tokushima | 4,155        | 47                               | 153                            | 400                              | 447                            | 437                              | 367                            | 632                            | 466                            | 300                            | 230                            | 161                            | 219                             |
|                                                                  | 香 川 Kagawa    | 6,518        | 62                               | 250                            | 645                              | 692                            | 682                              | 646                            | 976                            | 746                            | 485                            | 382                            | 268                            | 293                             |
|                                                                  | 愛 媛 Ehime     | 8,825        | 91                               | 363                            | 910                              | 1,010                          | 941                              | 817                            | 1,352                          | 918                            | 671                            | 426                            | 317                            | 426                             |
|                                                                  | 高 知 Kochi     | 4,874        | 66                               | 234                            | 478                              | 535                            | 474                              | 422                            | 694                            | 543                            | 374                            | 261                            | 193                            | 240                             |
|                                                                  | 計 Total       | 24,372       | 266                              | 1,000                          | 2,433                            | 2,684                          | 2,534                            | 2,252                          | 3,654                          | 2,673                          | 1,830                          | 1,299                          | 939                            | 1,178                           |
| 福 岡<br>Fukuoka                                                   | 福 岡 Fukuoka   | 33,756       | 490                              | 1,323                          | 3,137                            | 3,326                          | 3,029                            | 2,735                          | 4,510                          | 3,341                          | 2,411                          | 1,863                          | 1,450                          | 2,034                           |
|                                                                  | 佐 賀 Saga      | 4,455        | 54                               | 191                            | 447                              | 482                            | 451                              | 433                            | 641                            | 505                            | 335                            | 226                            | 164                            | 215                             |
|                                                                  | 長 崎 Nagasaki  | 8,171        | 140                              | 448                            | 1,112                            | 1,075                          | 859                              | 757                            | 1,151                          | 758                            | 502                            | 322                            | 286                            | 302                             |
|                                                                  | 計 Total       | 46,382       | 684                              | 1,962                          | 4,696                            | 4,883                          | 4,339                            | 3,925                          | 6,302                          | 4,604                          | 3,248                          | 2,411                          | 1,900                          | 2,551                           |
| 熊 本<br>Kumamoto                                                  | 熊 本 Kumamoto  | 10,296       | 160                              | 433                            | 1,094                            | 1,118                          | 1,082                            | 946                            | 1,486                          | 1,132                          | 732                            | 547                            | 391                            | 452                             |
|                                                                  | 大 分 Oita      | 6,585        | 105                              | 321                            | 737                              | 771                            | 703                              | 609                            | 1,029                          | 690                            | 466                            | 295                            | 200                            | 281                             |
|                                                                  | 宮 崎 Miyazaki  | 5,441        | 80                               | 272                            | 637                              | 680                            | 581                              | 499                            | 784                            | 516                            | 395                            | 254                            | 160                            | 248                             |
|                                                                  | 鹿児島 Kagoshima | 7,780        | 138                              | 433                            | 1,049                            | 1,009                          | 854                              | 756                            | 1,101                          | 753                            | 499                            | 308                            | 246                            | 269                             |
|                                                                  | 計 Total       | 30,102       | 483                              | 1,459                          | 3,517                            | 3,578                          | 3,220                            | 2,810                          | 4,400                          | 3,091                          | 2,092                          | 1,404                          | 997                            | 1,250                           |
| 沖 縄<br>Okinawa                                                   | 沖 縄 Okinawa   | 26,533       | 447                              | 1,332                          | 2,765                            | 2,732                          | 2,505                            | 2,340                          | 3,800                          | 2,784                          | 1,959                          | 1,288                          | 990                            | 1,314                           |
| 全 国 計 Grand Total                                                |               | 1,056,751    | 15,250                           | 40,927                         | 97,056                           | 102,236                        | 94,200                           | 85,862                         | 144,080                        | 109,902                        | 80,223                         | 59,704                         | 45,330                         | 60,835                          |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows “(1) Number of income earners by income range” by prefecture.



(単位：人)  
(In persons)

| 1, 200万円<br>以下<br>12 million yen<br>or less | 1, 500万円<br>以下<br>15 million yen<br>or less | 2, 000万円<br>以下<br>20 million yen<br>or less | 3, 000万円<br>以下<br>30 million yen<br>or less | 5, 000万円<br>以下<br>50 million yen<br>or less | 1億円<br>以下<br>0.1 billion yen<br>or less | 2億円<br>以下<br>0.2 billion yen<br>or less | 5億円<br>以下<br>0.5 billion yen<br>or less | 10億円<br>以下<br>1 billion yen<br>or less | 20億円<br>以下<br>2 billion yen<br>or less | 50億円<br>以下<br>5 billion yen<br>or less | 100億円<br>以下<br>10 billion yen<br>or less | 100億円<br>超<br>Over 10<br>billion yen | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|------------------------------------------|--------------------------------------|--------------------------------------------------------------------|---------------------------|
| 555                                         | 481                                         | 400                                         | 264                                         | 135                                         | 45                                      | 10                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 北海道<br>Hokkaido                                                    | 札 幌<br>Sapporo            |
| 121                                         | 103                                         | 82                                          | 48                                          | 14                                          | 5                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 青 森<br>Aomori                                                      | 仙 台<br>Sendai             |
| 170                                         | 137                                         | 92                                          | 60                                          | 13                                          | 1                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岩 手<br>Iwate                                                       |                           |
| 498                                         | 460                                         | 384                                         | 253                                         | 122                                         | 32                                      | 9                                       | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 宮 城<br>Miyagi                                                      |                           |
| 84                                          | 55                                          | 51                                          | 34                                          | 8                                           | 3                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 秋 田<br>Akita                                                       |                           |
| 148                                         | 98                                          | 70                                          | 35                                          | 10                                          | 4                                       | －                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 形<br>Yamagata                                                    |                           |
| 260                                         | 230                                         | 168                                         | 89                                          | 34                                          | 7                                       | 3                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 福 島<br>Fukushima                                                   |                           |
| 1, 281                                      | 1, 083                                      | 847                                         | 519                                         | 201                                         | 52                                      | 13                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 515                                         | 475                                         | 331                                         | 198                                         | 95                                          | 28                                      | 6                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 茨 城<br>Ibaraki                                                     | 関東信越<br>Kanto<br>Shinetsu |
| 383                                         | 308                                         | 240                                         | 137                                         | 61                                          | 10                                      | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 栃 木<br>Tochigi                                                     |                           |
| 309                                         | 243                                         | 173                                         | 87                                          | 27                                          | 3                                       | 3                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 群 馬<br>Gunma                                                       |                           |
| 2, 575                                      | 2, 390                                      | 2, 205                                      | 1, 565                                      | 687                                         | 234                                     | 46                                      | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 埼 玉<br>Saitama                                                     |                           |
| 352                                         | 257                                         | 211                                         | 129                                         | 46                                          | 13                                      | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 新 潟<br>Niigata                                                     |                           |
| 283                                         | 225                                         | 157                                         | 59                                          | 22                                          | 8                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 長 野<br>Nagano                                                      |                           |
| 4, 417                                      | 3, 898                                      | 3, 317                                      | 2, 175                                      | 938                                         | 296                                     | 57                                      | 5                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 1, 671                                      | 1, 543                                      | 1, 355                                      | 987                                         | 510                                         | 163                                     | 22                                      | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 千 葉<br>Chiba                                                       | 東 京<br>Tokyo              |
| 7, 766                                      | 7, 150                                      | 6, 389                                      | 4, 894                                      | 2, 759                                      | 1, 095                                  | 233                                     | 49                                      | 5                                      | 1                                      | －                                      | －                                        | －                                    | 東 京<br>Tokyo                                                       |                           |
| 3, 952                                      | 3, 437                                      | 3, 144                                      | 2, 430                                      | 1, 322                                      | 529                                     | 88                                      | 8                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 神奈川<br>Kanagawa                                                    |                           |
| 162                                         | 117                                         | 66                                          | 42                                          | 12                                          | 3                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 梨<br>Yamanashi                                                   |                           |
| 13, 551                                     | 12, 247                                     | 10, 954                                     | 8, 353                                      | 4, 603                                      | 1, 790                                  | 343                                     | 61                                      | 5                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 114                                         | 103                                         | 67                                          | 39                                          | 10                                          | 3                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 富 山<br>Toyama                                                      | 金 沢<br>Kanazawa           |
| 276                                         | 213                                         | 123                                         | 74                                          | 14                                          | 6                                       | 1                                       | 1                                       | 1                                      | 1                                      | －                                      | －                                        | －                                    | 石 川<br>Ishikawa                                                    |                           |
| 138                                         | 111                                         | 74                                          | 35                                          | 13                                          | －                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 福 井<br>Fukui                                                       |                           |
| 528                                         | 427                                         | 264                                         | 148                                         | 37                                          | 9                                       | 1                                       | 1                                       | 1                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 431                                         | 304                                         | 192                                         | 76                                          | 31                                          | 3                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岐 阜<br>Gifu                                                        | 名古屋<br>Nagoya             |
| 959                                         | 867                                         | 606                                         | 347                                         | 95                                          | 19                                      | 4                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 静 岡<br>Shizuoka                                                    |                           |
| 2, 946                                      | 2, 435                                      | 1, 816                                      | 1, 056                                      | 383                                         | 93                                      | 15                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 愛 知<br>Aichi                                                       |                           |
| 312                                         | 241                                         | 165                                         | 85                                          | 36                                          | 7                                       | 1                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 三 重<br>Mie                                                         |                           |
| 4, 648                                      | 3, 847                                      | 2, 779                                      | 1, 564                                      | 545                                         | 122                                     | 21                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 282                                         | 259                                         | 174                                         | 91                                          | 29                                          | 4                                       | －                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 滋 賀<br>Shiga                                                       | 大 阪<br>Osaka              |
| 762                                         | 691                                         | 514                                         | 332                                         | 132                                         | 34                                      | 9                                       | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 京 都<br>Kyoto                                                       |                           |
| 2, 825                                      | 2, 617                                      | 2, 258                                      | 1, 451                                      | 688                                         | 192                                     | 31                                      | 5                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 大 阪<br>Osaka                                                       |                           |
| 1, 173                                      | 1, 097                                      | 896                                         | 554                                         | 254                                         | 68                                      | 18                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 兵 庫<br>Hyogo                                                       |                           |
| 310                                         | 257                                         | 186                                         | 102                                         | 40                                          | 12                                      | 2                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 奈 良<br>Nara                                                        |                           |
| 174                                         | 106                                         | 78                                          | 42                                          | 17                                          | 5                                       | 2                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 和歌山<br>Wakayama                                                    |                           |
| 5, 526                                      | 5, 027                                      | 4, 106                                      | 2, 572                                      | 1, 160                                      | 315                                     | 62                                      | 12                                      | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 71                                          | 49                                          | 28                                          | 15                                          | 4                                           | 1                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鳥 取<br>Tottori                                                     | 広 島<br>Hiroshima          |
| 91                                          | 86                                          | 48                                          | 28                                          | 7                                           | －                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 島 根<br>Shimane                                                     |                           |
| 391                                         | 273                                         | 162                                         | 82                                          | 24                                          | 5                                       | 2                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岡 山<br>Okayama                                                     |                           |
| 681                                         | 563                                         | 456                                         | 299                                         | 107                                         | 19                                      | 3                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 広 島<br>Hiroshima                                                   |                           |
| 166                                         | 146                                         | 67                                          | 44                                          | 14                                          | 1                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 口<br>Yamaguchi                                                   |                           |
| 1, 400                                      | 1, 117                                      | 761                                         | 468                                         | 156                                         | 26                                      | 5                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 112                                         | 83                                          | 53                                          | 35                                          | 11                                          | 2                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 徳 島<br>Tokushima                                                   | 高 松<br>Takamatsu          |
| 145                                         | 108                                         | 81                                          | 43                                          | 11                                          | 3                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 香 川<br>Kagawa                                                      |                           |
| 238                                         | 173                                         | 94                                          | 55                                          | 18                                          | 2                                       | 2                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 愛 媛<br>Ehime                                                       |                           |
| 120                                         | 99                                          | 90                                          | 30                                          | 17                                          | 2                                       | 2                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 高 知<br>Kochi                                                       |                           |
| 615                                         | 463                                         | 318                                         | 163                                         | 57                                          | 9                                       | 4                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 1, 115                                      | 1, 071                                      | 926                                         | 627                                         | 256                                         | 98                                      | 13                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 福 岡<br>Fukuoka                                                     | 福 岡<br>Fukuoka            |
| 114                                         | 76                                          | 68                                          | 41                                          | 10                                          | 2                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 佐 賀<br>Saga                                                        |                           |
| 162                                         | 140                                         | 81                                          | 43                                          | 26                                          | 7                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 長 崎<br>Nagasaki                                                    |                           |
| 1, 391                                      | 1, 287                                      | 1, 075                                      | 711                                         | 292                                         | 107                                     | 13                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 259                                         | 217                                         | 147                                         | 73                                          | 23                                          | 4                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 熊 本<br>Kumamoto                                                    | 熊 本<br>Kumamoto           |
| 131                                         | 113                                         | 73                                          | 43                                          | 13                                          | 5                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 大 分<br>Oita                                                        |                           |
| 125                                         | 79                                          | 75                                          | 41                                          | 11                                          | 4                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 宮 崎<br>Miyazaki                                                    |                           |
| 154                                         | 99                                          | 72                                          | 25                                          | 10                                          | 5                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鹿児島<br>Kagoshima                                                   |                           |
| 669                                         | 508                                         | 367                                         | 182                                         | 57                                          | 18                                      | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 756                                         | 605                                         | 491                                         | 279                                         | 115                                         | 25                                      | 6                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 沖 縄<br>Okinawa                                                     | 沖 縄<br>Okinawa            |
| 35, 337                                     | 30, 990                                     | 25, 679                                     | 17, 398                                     | 8, 296                                      | 2, 814                                  | 535                                     | 89                                      | 6                                      | 2                                      | －                                      | －                                        | －                                    | 全 国 計<br>Grand Total                                               |                           |

## (3) 都道府県別の人員（その9）（不動産所得者：還付申告をした者）

## Income earners by prefecture (Part 9) (Real estate income earners: filing returns for refunds)

| 区 分<br>Type                                       |               | 合 計     | 70万円<br>以下                 | 100万円<br>以下              | 150万円<br>以下                | 200万円<br>以下              | 250万円<br>以下                | 300万円<br>以下              | 400万円<br>以下              | 500万円<br>以下              | 600万円<br>以下              | 700万円<br>以下              | 800万円<br>以下              | 1,000万円<br>以下             |
|---------------------------------------------------|---------------|---------|----------------------------|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | Total   | 0.7 million yen<br>or less | 1 million yen<br>or less | 1.5 million yen<br>or less | 2 million yen<br>or less | 2.5 million yen<br>or less | 3 million yen<br>or less | 4 million yen<br>or less | 5 million yen<br>or less | 6 million yen<br>or less | 7 million yen<br>or less | 8 million yen<br>or less | 10 million yen<br>or less |
| 札 幌<br>Sapporo                                    | 北海道 Hokkaido  | 4,856   | 2,166                      | 736                      | 763                        | 409                      | 249                        | 158                      | 185                      | 79                       | 52                       | 20                       | 16                       | 13                        |
| 仙 台<br>Sendai                                     | 青 森 Aomori    | 1,097   | 638                        | 105                      | 113                        | 94                       | 38                         | 33                       | 39                       | 24                       | 11                       | 2                        | -                        | -                         |
|                                                   | 岩 手 Iwate     | 1,440   | 724                        | 141                      | 198                        | 130                      | 76                         | 51                       | 64                       | 29                       | 10                       | 6                        | 3                        | 6                         |
|                                                   | 宮 城 Miyagi    | 2,020   | 856                        | 221                      | 283                        | 203                      | 144                        | 105                      | 101                      | 50                       | 32                       | 13                       | 6                        | 6                         |
|                                                   | 秋 田 Akita     | 1,176   | 773                        | 109                      | 101                        | 56                       | 29                         | 33                       | 38                       | 25                       | 5                        | 3                        | 3                        | -                         |
|                                                   | 山 形 Yamagata  | 1,605   | 842                        | 171                      | 214                        | 151                      | 72                         | 54                       | 58                       | 27                       | 5                        | 4                        | 4                        | 3                         |
|                                                   | 福 島 Fukushima | 1,843   | 840                        | 198                      | 280                        | 165                      | 138                        | 57                       | 90                       | 33                       | 21                       | 7                        | 5                        | 4                         |
|                                                   | 計 Total       | 9,181   | 4,673                      | 945                      | 1,189                      | 799                      | 497                        | 333                      | 390                      | 188                      | 84                       | 35                       | 21                       | 19                        |
| 関東信越<br>Kanto<br>Shinetsu                         | 茨 城 Ibaraki   | 2,339   | 956                        | 255                      | 349                        | 242                      | 156                        | 118                      | 142                      | 57                       | 32                       | 12                       | 6                        | 9                         |
|                                                   | 栃 木 Tochigi   | 1,803   | 718                        | 198                      | 320                        | 205                      | 119                        | 78                       | 91                       | 37                       | 14                       | 9                        | 10                       | 3                         |
|                                                   | 群 馬 Gunma     | 1,728   | 636                        | 209                      | 265                        | 177                      | 127                        | 104                      | 112                      | 50                       | 25                       | 7                        | 4                        | 4                         |
|                                                   | 埼 玉 Saitama   | 6,580   | 2,001                      | 727                      | 1,104                      | 786                      | 541                        | 376                      | 487                      | 266                      | 133                      | 70                       | 39                       | 19                        |
|                                                   | 新 潟 Niigata   | 2,404   | 1,054                      | 280                      | 356                        | 262                      | 145                        | 94                       | 106                      | 59                       | 22                       | 12                       | 5                        | 7                         |
|                                                   | 長 野 Nagano    | 2,709   | 992                        | 333                      | 428                        | 315                      | 210                        | 141                      | 155                      | 75                       | 32                       | 11                       | 8                        | 6                         |
|                                                   | 計 Total       | 17,563  | 6,357                      | 2,002                    | 2,822                      | 1,987                    | 1,298                      | 911                      | 1,093                    | 544                      | 258                      | 121                      | 72                       | 48                        |
| 東 京<br>Tokyo                                      | 千 葉 Chiba     | 4,813   | 1,561                      | 542                      | 793                        | 526                      | 355                        | 302                      | 338                      | 200                      | 78                       | 49                       | 19                       | 24                        |
|                                                   | 東 京 Tokyo     | 25,323  | 7,365                      | 2,709                    | 3,741                      | 2,758                    | 2,085                      | 1,574                    | 2,135                    | 1,255                    | 708                      | 362                      | 199                      | 188                       |
|                                                   | 神奈川 Kanagawa  | 10,223  | 3,037                      | 1,157                    | 1,679                      | 1,196                    | 857                        | 607                      | 815                      | 409                      | 218                      | 105                      | 54                       | 36                        |
|                                                   | 山 梨 Yamanashi | 666     | 212                        | 73                       | 121                        | 76                       | 49                         | 28                       | 47                       | 32                       | 13                       | 5                        | 2                        | 5                         |
|                                                   | 計 Total       | 41,025  | 12,175                     | 4,481                    | 6,334                      | 4,556                    | 3,346                      | 2,511                    | 3,335                    | 1,896                    | 1,017                    | 521                      | 274                      | 253                       |
| 金 沢<br>Kanazawa                                   | 富 山 Toyama    | 796     | 270                        | 91                       | 107                        | 94                       | 62                         | 52                       | 62                       | 33                       | 13                       | 5                        | 2                        | 4                         |
|                                                   | 石 川 Ishikawa  | 1,035   | 315                        | 144                      | 183                        | 118                      | 84                         | 47                       | 70                       | 35                       | 19                       | 10                       | 4                        | 4                         |
|                                                   | 福 井 Fukui     | 773     | 277                        | 73                       | 131                        | 86                       | 64                         | 40                       | 48                       | 29                       | 12                       | 6                        | 3                        | 2                         |
|                                                   | 計 Total       | 2,604   | 862                        | 308                      | 421                        | 298                      | 210                        | 139                      | 180                      | 97                       | 44                       | 21                       | 9                        | 10                        |
| 名古屋<br>Nagoya                                     | 岐 阜 Gifu      | 2,019   | 640                        | 239                      | 330                        | 227                      | 151                        | 120                      | 147                      | 85                       | 39                       | 11                       | 13                       | 8                         |
|                                                   | 静 岡 Shizuoka  | 4,549   | 1,463                      | 599                      | 786                        | 506                      | 342                        | 232                      | 323                      | 146                      | 69                       | 34                       | 14                       | 23                        |
|                                                   | 愛 知 Aichi     | 9,188   | 2,664                      | 1,026                    | 1,418                      | 1,065                    | 760                        | 592                      | 765                      | 439                      | 223                      | 96                       | 54                       | 49                        |
|                                                   | 三 重 Mie       | 1,616   | 516                        | 176                      | 257                        | 210                      | 136                        | 94                       | 110                      | 60                       | 27                       | 16                       | 5                        | 4                         |
|                                                   | 計 Total       | 17,372  | 5,283                      | 2,040                    | 2,791                      | 2,008                    | 1,389                      | 1,038                    | 1,345                    | 730                      | 358                      | 157                      | 86                       | 84                        |
| 大 阪<br>Osaka                                      | 滋 賀 Shiga     | 1,075   | 316                        | 122                      | 160                        | 119                      | 90                         | 77                       | 89                       | 48                       | 24                       | 8                        | 10                       | 3                         |
|                                                   | 京 都 Kyoto     | 2,833   | 900                        | 314                      | 433                        | 293                      | 234                        | 150                      | 227                      | 129                      | 71                       | 23                       | 16                       | 21                        |
|                                                   | 大 阪 Osaka     | 8,199   | 2,466                      | 829                      | 1,210                      | 1,000                    | 729                        | 483                      | 629                      | 377                      | 179                      | 108                      | 69                       | 62                        |
|                                                   | 兵 庫 Hyogo     | 4,998   | 1,409                      | 574                      | 845                        | 603                      | 416                        | 302                      | 394                      | 205                      | 113                      | 59                       | 25                       | 26                        |
|                                                   | 奈 良 Nara      | 1,290   | 381                        | 117                      | 211                        | 146                      | 110                        | 87                       | 107                      | 67                       | 27                       | 15                       | 10                       | 6                         |
|                                                   | 和歌山 Wakayama  | 826     | 257                        | 88                       | 146                        | 110                      | 63                         | 57                       | 47                       | 28                       | 19                       | 6                        | 2                        | -                         |
|                                                   | 計 Total       | 19,221  | 5,729                      | 2,044                    | 3,005                      | 2,271                    | 1,642                      | 1,156                    | 1,493                    | 854                      | 433                      | 219                      | 132                      | 118                       |
| 広 島<br>Hiroshima                                  | 鳥 取 Tottori   | 474     | 166                        | 70                       | 77                         | 53                       | 35                         | 27                       | 21                       | 15                       | 7                        | 1                        | -                        | 2                         |
|                                                   | 島 根 Shimane   | 506     | 192                        | 58                       | 81                         | 60                       | 34                         | 22                       | 33                       | 11                       | 3                        | 7                        | 2                        | 2                         |
|                                                   | 岡 山 Okayama   | 1,690   | 541                        | 195                      | 297                        | 207                      | 138                        | 78                       | 112                      | 55                       | 37                       | 10                       | 5                        | 8                         |
|                                                   | 広 島 Hiroshima | 2,903   | 952                        | 397                      | 469                        | 348                      | 212                        | 154                      | 181                      | 91                       | 49                       | 25                       | 7                        | 8                         |
|                                                   | 山 口 Yamaguchi | 1,122   | 438                        | 164                      | 179                        | 115                      | 73                         | 31                       | 58                       | 32                       | 16                       | 8                        | 5                        | 2                         |
|                                                   | 計 Total       | 6,695   | 2,289                      | 884                      | 1,103                      | 783                      | 492                        | 312                      | 405                      | 204                      | 112                      | 51                       | 19                       | 22                        |
| 高 松<br>Takamatsu                                  | 徳 島 Tokushima | 600     | 231                        | 67                       | 88                         | 64                       | 44                         | 35                       | 32                       | 20                       | 9                        | 6                        | 2                        | 1                         |
|                                                   | 香 川 Kagawa    | 915     | 267                        | 102                      | 168                        | 135                      | 78                         | 56                       | 54                       | 25                       | 16                       | 6                        | 4                        | 3                         |
|                                                   | 愛 媛 Ehime     | 1,181   | 391                        | 173                      | 197                        | 125                      | 90                         | 60                       | 86                       | 29                       | 17                       | 5                        | 4                        | 2                         |
|                                                   | 高 知 Kochi     | 700     | 291                        | 76                       | 118                        | 73                       | 35                         | 24                       | 46                       | 16                       | 8                        | 6                        | 3                        | 2                         |
|                                                   | 計 Total       | 3,396   | 1,180                      | 418                      | 571                        | 397                      | 247                        | 175                      | 218                      | 90                       | 50                       | 23                       | 13                       | 8                         |
| 福 岡<br>Fukuoka                                    | 福 岡 Fukuoka   | 4,358   | 1,518                      | 515                      | 700                        | 522                      | 344                        | 218                      | 238                      | 134                      | 75                       | 32                       | 24                       | 17                        |
|                                                   | 佐 賀 Saga      | 680     | 269                        | 92                       | 114                        | 73                       | 42                         | 29                       | 31                       | 13                       | 9                        | 5                        | 3                        | -                         |
|                                                   | 長 崎 Nagasaki  | 1,069   | 428                        | 140                      | 173                        | 115                      | 73                         | 41                       | 49                       | 24                       | 7                        | 5                        | 5                        | 4                         |
|                                                   | 計 Total       | 6,107   | 2,215                      | 747                      | 987                        | 710                      | 459                        | 288                      | 318                      | 171                      | 91                       | 42                       | 32                       | 21                        |
| 熊 本<br>Kumamoto                                   | 熊 本 Kumamoto  | 1,517   | 633                        | 171                      | 227                        | 149                      | 86                         | 77                       | 89                       | 37                       | 20                       | 14                       | 7                        | 2                         |
|                                                   | 大 分 Oita      | 733     | 280                        | 81                       | 135                        | 94                       | 47                         | 20                       | 42                       | 17                       | 6                        | 6                        | 2                        | 2                         |
|                                                   | 宮 崎 Miyazaki  | 669     | 284                        | 80                       | 107                        | 67                       | 50                         | 24                       | 27                       | 15                       | 4                        | 3                        | 3                        | 3                         |
|                                                   | 鹿児島 Kagoshima | 1,170   | 447                        | 186                      | 201                        | 113                      | 74                         | 51                       | 52                       | 26                       | 4                        | 8                        | 2                        | 3                         |
|                                                   | 計 Total       | 4,089   | 1,644                      | 518                      | 670                        | 423                      | 257                        | 172                      | 210                      | 95                       | 34                       | 31                       | 14                       | 10                        |
| 沖 縄<br>Okinawa                                    | 沖 縄 Okinawa   | 1,383   | 466                        | 162                      | 194                        | 146                      | 100                        | 74                       | 87                       | 66                       | 31                       | 17                       | 19                       | 13                        |
| 全 国 計 Grand Total                                 |               | 133,492 | 45,039                     | 15,285                   | 20,850                     | 14,787                   | 10,186                     | 7,267                    | 9,259                    | 5,014                    | 2,564                    | 1,258                    | 707                      | 619                       |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows "(1) Number of income earners by income range" by prefecture.

(単位：人)  
(In persons)

| 1, 200万円<br>以下<br>12 million yen<br>or less | 1, 500万円<br>以下<br>15 million yen<br>or less | 2, 000万円<br>以下<br>20 million yen<br>or less | 3, 000万円<br>以下<br>30 million yen<br>or less | 5, 000万円<br>以下<br>50 million yen<br>or less | 1億円<br>以下<br>0.1 billion yen<br>or less | 2億円<br>以下<br>0.2 billion yen<br>or less | 5億円<br>以下<br>0.5 billion yen<br>or less | 10億円<br>以下<br>1 billion yen<br>or less | 20億円<br>以下<br>2 billion yen<br>or less | 50億円<br>以下<br>5 billion yen<br>or less | 100億円<br>以下<br>10 billion yen<br>or less | 100億円<br>超<br>Over 10<br>billion yen | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|------------------------------------------|--------------------------------------|--------------------------------------------------------------------|---------------------------|
| 5                                           | 2                                           | —                                           | 2                                           | —                                           | 1                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 北海道<br>Hokkaido                                                    | 札幌<br>Sapporo             |
| —                                           | —                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 青 森<br>Aomori                                                      | 仙 台<br>Sendai             |
| —                                           | 2                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 岩 手<br>Iwate                                                       |                           |
| —                                           | —                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 宮 城<br>Miyagi                                                      |                           |
| 1                                           | —                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 秋 田<br>Akita                                                       |                           |
| —                                           | —                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 山 形<br>Yamagata                                                    |                           |
| 3                                           | 2                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 福 島<br>Fukushima                                                   |                           |
| 4                                           | 4                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 計<br>Total                                                         |                           |
| 2                                           | 2                                           | 1                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 茨 城<br>Ibaraki                                                     | 関東信越<br>Kanto<br>Shinetsu |
| —                                           | 1                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 栃 木<br>Tochigi                                                     |                           |
| 4                                           | 2                                           | 1                                           | 1                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 群 馬<br>Gunma                                                       |                           |
| 12                                          | 9                                           | 5                                           | 3                                           | 2                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 埼 玉<br>Saitama                                                     |                           |
| 1                                           | 1                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 新 潟<br>Niigata                                                     |                           |
| 2                                           | —                                           | —                                           | 1                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 長 野<br>Nagano                                                      |                           |
| 21                                          | 15                                          | 7                                           | 5                                           | 2                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 計<br>Total                                                         |                           |
| 16                                          | 6                                           | 3                                           | —                                           | 1                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 千 葉<br>Chiba                                                       | 東 京<br>Tokyo              |
| 89                                          | 74                                          | 37                                          | 31                                          | 9                                           | 3                                       | —                                       | 1                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 東 京<br>Tokyo                                                       |                           |
| 21                                          | 18                                          | 8                                           | 4                                           | 2                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 神奈川<br>Kanagawa                                                    |                           |
| 2                                           | 1                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 山 梨<br>Yamanashi                                                   |                           |
| 128                                         | 99                                          | 48                                          | 35                                          | 12                                          | 3                                       | —                                       | 1                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 計<br>Total                                                         |                           |
| 1                                           | —                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 富 山<br>Toyama                                                      | 金 沢<br>Kanazawa           |
| 2                                           | —                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 石 川<br>Ishikawa                                                    |                           |
| 1                                           | —                                           | 1                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 福 井<br>Fukui                                                       |                           |
| 4                                           | —                                           | 1                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 計<br>Total                                                         |                           |
| 6                                           | 1                                           | 2                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 岐 阜<br>Gifu                                                        | 名古屋<br>Nagoya             |
| 7                                           | 3                                           | 1                                           | —                                           | 1                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 静 岡<br>Shizuoka                                                    |                           |
| 13                                          | 12                                          | 4                                           | 5                                           | 2                                           | 1                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 愛 知<br>Aichi                                                       |                           |
| 2                                           | —                                           | 2                                           | —                                           | 1                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 三 重<br>Mie                                                         |                           |
| 28                                          | 16                                          | 9                                           | 5                                           | 4                                           | 1                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 計<br>Total                                                         |                           |
| 5                                           | 3                                           | 1                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 滋 賀<br>Shiga                                                       | 大 阪<br>Osaka              |
| 10                                          | 3                                           | 6                                           | 1                                           | 2                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 京 都<br>Kyoto                                                       |                           |
| 19                                          | 21                                          | 10                                          | 4                                           | 3                                           | 1                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 大 阪<br>Osaka                                                       |                           |
| 10                                          | 8                                           | 7                                           | 2                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 兵 庫<br>Hyogo                                                       |                           |
| 2                                           | —                                           | 3                                           | —                                           | 1                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 奈 良<br>Nara                                                        |                           |
| 1                                           | 1                                           | —                                           | 1                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 和歌山<br>Wakayama                                                    |                           |
| 47                                          | 36                                          | 27                                          | 8                                           | 6                                           | 1                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 計<br>Total                                                         |                           |
| —                                           | —                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 鳥 取<br>Tottori                                                     | 広 島<br>Hiroshima          |
| 1                                           | —                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 島 根<br>Shimane                                                     |                           |
| 3                                           | 4                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 岡 山<br>Okayama                                                     |                           |
| 4                                           | 5                                           | 1                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 広 島<br>Hiroshima                                                   |                           |
| —                                           | 1                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 山 口<br>Yamaguchi                                                   |                           |
| 8                                           | 10                                          | 1                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 計<br>Total                                                         |                           |
| —                                           | 1                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 徳 島<br>Tokushima                                                   | 高 松<br>Takamatsu          |
| 1                                           | —                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 香 川<br>Kagawa                                                      |                           |
| 1                                           | —                                           | 1                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 愛 媛<br>Ehime                                                       |                           |
| 1                                           | 1                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 高 知<br>Kochi                                                       |                           |
| 3                                           | 2                                           | 1                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 計<br>Total                                                         |                           |
| 7                                           | 9                                           | 4                                           | 1                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 福 岡<br>Fukuoka                                                     | 福 岡<br>Fukuoka            |
| —                                           | —                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 佐 賀<br>Saga                                                        |                           |
| 2                                           | 2                                           | —                                           | 1                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 長 崎<br>Nagasaki                                                    |                           |
| 9                                           | 11                                          | 4                                           | 2                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 計<br>Total                                                         |                           |
| 3                                           | 1                                           | 1                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 熊 本<br>Kumamoto                                                    | 熊 本<br>Kumamoto           |
| 1                                           | —                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 大 分<br>Oita                                                        |                           |
| 1                                           | 1                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 宮 崎<br>Miyazaki                                                    |                           |
| 1                                           | 1                                           | 1                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 鹿兒島<br>Kagoshima                                                   |                           |
| 6                                           | 3                                           | 2                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 計<br>Total                                                         |                           |
| 6                                           | 2                                           | —                                           | —                                           | —                                           | —                                       | —                                       | —                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 沖 縄<br>Okinawa                                                     | 沖 縄<br>Okinawa            |
| 269                                         | 200                                         | 100                                         | 57                                          | 24                                          | 6                                       | —                                       | 1                                       | —                                      | —                                      | —                                      | —                                        | —                                    | 全 国 計<br>Grand Total                                               |                           |

(3) 都道府県別の人員（その10）（給与所得者：合計）  
Income earners by prefecture (Part 10) (Employment income earners: all return types)

| 区 分<br>Type<br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | 合 計<br>Total | 70万円<br>以下<br>0.7 million yen<br>or less | 100万円<br>以下<br>1 million yen<br>or less | 150万円<br>以下<br>1.5 million yen<br>or less | 200万円<br>以下<br>2 million yen<br>or less | 250万円<br>以下<br>2.5 million yen<br>or less | 300万円<br>以下<br>3 million yen<br>or less | 400万円<br>以下<br>4 million yen<br>or less | 500万円<br>以下<br>5 million yen<br>or less | 600万円<br>以下<br>6 million yen<br>or less | 700万円<br>以下<br>7 million yen<br>or less | 800万円<br>以下<br>8 million yen<br>or less | 1,000万円<br>以下<br>10 million yen<br>or less |
|------------------------------------------------------------------|---------------|--------------|------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|--------------------------------------------|
| 札 幌<br>Sapporo                                                   | 北海道 Hokkaido  | 411,259      | 43,579                                   | 19,126                                  | 42,230                                    | 43,480                                  | 40,008                                    | 33,204                                  | 54,125                                  | 37,331                                  | 27,577                                  | 17,746                                  | 11,089                                  | 12,321                                     |
| 仙 台<br>Sendai                                                    | 青 森 Aomori    | 99,268       | 11,834                                   | 5,809                                   | 13,840                                    | 12,901                                  | 11,216                                    | 8,157                                   | 11,438                                  | 7,660                                   | 5,149                                   | 2,921                                   | 1,677                                   | 1,920                                      |
|                                                                  | 岩 手 Iwate     | 104,897      | 11,680                                   | 5,587                                   | 13,996                                    | 13,910                                  | 12,181                                    | 9,120                                   | 12,890                                  | 8,151                                   | 5,615                                   | 3,226                                   | 1,800                                   | 1,930                                      |
|                                                                  | 宮 城 Miyagi    | 193,905      | 17,554                                   | 8,094                                   | 20,451                                    | 21,025                                  | 19,300                                    | 16,001                                  | 25,278                                  | 17,940                                  | 12,747                                  | 8,893                                   | 5,693                                   | 6,711                                      |
|                                                                  | 秋 田 Akita     | 85,357       | 8,934                                    | 4,749                                   | 11,624                                    | 11,705                                  | 10,207                                    | 7,587                                   | 10,395                                  | 6,523                                   | 4,734                                   | 2,503                                   | 1,335                                   | 1,480                                      |
|                                                                  | 山 形 Yamagata  | 92,216       | 8,990                                    | 4,677                                   | 11,142                                    | 11,715                                  | 10,548                                    | 8,429                                   | 12,272                                  | 7,739                                   | 5,373                                   | 3,225                                   | 1,738                                   | 1,800                                      |
|                                                                  | 福 島 Fukushima | 141,651      | 14,201                                   | 6,694                                   | 15,766                                    | 16,533                                  | 15,433                                    | 12,527                                  | 18,937                                  | 12,529                                  | 8,550                                   | 5,380                                   | 3,164                                   | 3,284                                      |
|                                                                  | 計 Total       | 717,294      | 73,193                                   | 35,610                                  | 86,819                                    | 87,789                                  | 78,885                                    | 61,821                                  | 91,210                                  | 60,542                                  | 42,168                                  | 26,148                                  | 15,407                                  | 17,125                                     |
| 関東信越<br>Kanto<br>Shinetsu                                        | 茨 城 Ibaraki   | 236,342      | 21,369                                   | 9,582                                   | 22,934                                    | 23,405                                  | 21,952                                    | 18,182                                  | 31,889                                  | 23,501                                  | 16,877                                  | 12,185                                  | 8,050                                   | 9,405                                      |
|                                                                  | 栃 木 Tochigi   | 152,816      | 14,136                                   | 6,482                                   | 14,687                                    | 15,389                                  | 14,245                                    | 12,119                                  | 20,579                                  | 14,731                                  | 10,563                                  | 7,611                                   | 5,036                                   | 5,571                                      |
|                                                                  | 群 馬 Gunma     | 149,853      | 14,550                                   | 6,347                                   | 14,285                                    | 15,398                                  | 14,412                                    | 12,226                                  | 21,131                                  | 14,544                                  | 9,944                                   | 6,790                                   | 4,123                                   | 4,570                                      |
|                                                                  | 埼 玉 Saitama   | 655,692      | 56,297                                   | 23,728                                  | 52,061                                    | 56,271                                  | 55,981                                    | 49,378                                  | 90,108                                  | 68,872                                  | 49,401                                  | 38,023                                  | 26,976                                  | 31,268                                     |
|                                                                  | 新 潟 Niigata   | 176,150      | 16,160                                   | 8,019                                   | 18,561                                    | 19,796                                  | 19,275                                    | 16,406                                  | 25,466                                  | 16,549                                  | 10,989                                  | 6,475                                   | 3,736                                   | 4,301                                      |
|                                                                  | 長 野 Nagano    | 174,889      | 18,185                                   | 8,083                                   | 17,624                                    | 18,350                                  | 16,684                                    | 14,457                                  | 23,866                                  | 17,245                                  | 11,815                                  | 7,653                                   | 4,602                                   | 5,077                                      |
|                                                                  | 計 Total       | 1,545,742    | 140,697                                  | 62,241                                  | 140,152                                   | 148,609                                 | 142,549                                   | 122,768                                 | 213,039                                 | 155,442                                 | 109,589                                 | 78,737                                  | 52,523                                  | 60,192                                     |
| 東 京<br>Tokyo                                                     | 千 葉 Chiba     | 566,051      | 47,076                                   | 19,249                                  | 42,480                                    | 47,047                                  | 46,846                                    | 40,552                                  | 74,341                                  | 58,017                                  | 42,104                                  | 33,699                                  | 25,124                                  | 30,372                                     |
|                                                                  | 東 京 Tokyo     | 1,774,708    | 120,533                                  | 46,888                                  | 105,249                                   | 120,805                                 | 126,144                                   | 108,611                                 | 200,470                                 | 168,641                                 | 131,057                                 | 108,758                                 | 87,480                                  | 122,920                                    |
|                                                                  | 神奈川 Kanagawa  | 931,795      | 69,785                                   | 27,247                                  | 59,485                                    | 67,335                                  | 68,556                                    | 60,878                                  | 115,681                                 | 94,923                                  | 72,208                                  | 60,564                                  | 47,682                                  | 63,053                                     |
|                                                                  | 山 梨 Yamanashi | 69,573       | 7,556                                    | 3,332                                   | 7,020                                     | 7,076                                   | 6,571                                     | 5,549                                   | 9,095                                   | 6,393                                   | 4,515                                   | 3,053                                   | 1,847                                   | 2,065                                      |
|                                                                  | 計 Total       | 3,342,127    | 244,950                                  | 96,716                                  | 214,234                                   | 242,263                                 | 248,117                                   | 215,590                                 | 399,587                                 | 327,974                                 | 249,884                                 | 206,074                                 | 162,133                                 | 218,410                                    |
| 金 沢<br>Kanazawa                                                  | 富 山 Toyama    | 84,587       | 6,485                                    | 3,197                                   | 7,032                                     | 8,119                                   | 8,445                                     | 7,731                                   | 13,669                                  | 9,403                                   | 6,113                                   | 3,852                                   | 2,305                                   | 2,537                                      |
|                                                                  | 石 川 Ishikawa  | 93,684       | 8,173                                    | 3,745                                   | 8,159                                     | 9,183                                   | 9,225                                     | 8,299                                   | 13,768                                  | 9,613                                   | 6,481                                   | 4,166                                   | 2,527                                   | 3,032                                      |
|                                                                  | 福 井 Fukui     | 62,020       | 4,644                                    | 2,393                                   | 5,428                                     | 6,116                                   | 6,186                                     | 5,576                                   | 9,651                                   | 6,499                                   | 4,545                                   | 2,798                                   | 1,734                                   | 1,885                                      |
|                                                                  | 計 Total       | 240,291      | 19,302                                   | 9,335                                   | 20,619                                    | 23,418                                  | 23,856                                    | 21,606                                  | 37,088                                  | 25,515                                  | 17,139                                  | 10,816                                  | 6,566                                   | 7,454                                      |
| 名古屋<br>Nagoya                                                    | 岐 阜 Gifu      | 179,700      | 16,732                                   | 7,486                                   | 15,835                                    | 17,726                                  | 17,134                                    | 14,840                                  | 25,923                                  | 19,075                                  | 12,738                                  | 8,502                                   | 5,487                                   | 5,650                                      |
|                                                                  | 静 岡 Shizuoka  | 297,523      | 26,280                                   | 12,084                                  | 26,554                                    | 29,508                                  | 27,969                                    | 23,947                                  | 41,038                                  | 30,230                                  | 21,078                                  | 15,290                                  | 9,701                                   | 10,871                                     |
|                                                                  | 愛 知 Aichi     | 680,461      | 54,140                                   | 22,338                                  | 47,881                                    | 55,032                                  | 54,787                                    | 48,784                                  | 91,318                                  | 73,345                                  | 53,070                                  | 41,824                                  | 29,804                                  | 35,626                                     |
|                                                                  | 三 重 Mie       | 148,693      | 13,285                                   | 5,843                                   | 13,148                                    | 13,806                                  | 13,294                                    | 11,722                                  | 20,495                                  | 15,642                                  | 11,290                                  | 8,527                                   | 5,034                                   | 5,570                                      |
|                                                                  | 計 Total       | 1,306,377    | 110,437                                  | 47,751                                  | 103,418                                   | 116,072                                 | 113,184                                   | 99,293                                  | 178,774                                 | 138,292                                 | 98,176                                  | 74,143                                  | 50,026                                  | 57,717                                     |
| 大 阪<br>Osaka                                                     | 滋 賀 Shiga     | 122,542      | 10,950                                   | 4,625                                   | 9,719                                     | 10,855                                  | 10,528                                    | 9,427                                   | 16,953                                  | 13,057                                  | 9,507                                   | 7,244                                   | 4,825                                   | 5,469                                      |
|                                                                  | 京 都 Kyoto     | 216,447      | 20,044                                   | 8,191                                   | 17,392                                    | 18,688                                  | 17,958                                    | 15,804                                  | 27,902                                  | 21,606                                  | 15,392                                  | 11,659                                  | 8,365                                   | 10,222                                     |
|                                                                  | 大 阪 Osaka     | 753,924      | 65,044                                   | 26,149                                  | 57,310                                    | 63,469                                  | 63,508                                    | 55,065                                  | 100,531                                 | 78,035                                  | 54,775                                  | 42,400                                  | 30,532                                  | 37,294                                     |
|                                                                  | 兵 庫 Hyogo     | 480,073      | 41,239                                   | 16,557                                  | 35,898                                    | 39,007                                  | 38,807                                    | 34,289                                  | 63,324                                  | 48,990                                  | 36,678                                  | 28,477                                  | 20,381                                  | 24,699                                     |
|                                                                  | 奈 良 Nara      | 106,235      | 9,919                                    | 3,840                                   | 8,147                                     | 8,544                                   | 8,786                                     | 7,855                                   | 14,200                                  | 11,011                                  | 8,000                                   | 5,999                                   | 4,002                                   | 4,985                                      |
|                                                                  | 和歌山 Wakayama  | 65,316       | 6,939                                    | 3,062                                   | 6,565                                     | 6,395                                   | 6,002                                     | 5,082                                   | 8,332                                   | 6,422                                   | 4,614                                   | 2,986                                   | 1,875                                   | 2,098                                      |
|                                                                  | 計 Total       | 1,744,537    | 154,135                                  | 62,424                                  | 135,031                                   | 146,958                                 | 145,589                                   | 127,522                                 | 231,242                                 | 179,121                                 | 128,966                                 | 98,765                                  | 69,980                                  | 84,767                                     |
| 広 島<br>Hiroshima                                                 | 鳥 取 Tottori   | 43,981       | 4,373                                    | 2,169                                   | 5,017                                     | 5,250                                   | 4,995                                     | 4,051                                   | 5,763                                   | 3,889                                   | 2,636                                   | 1,412                                   | 839                                     | 984                                        |
|                                                                  | 島 根 Shimane   | 55,771       | 5,235                                    | 2,790                                   | 6,228                                     | 6,844                                   | 6,328                                     | 5,319                                   | 7,761                                   | 4,751                                   | 3,599                                   | 1,786                                   | 1,058                                   | 1,143                                      |
|                                                                  | 岡 山 Okayama   | 150,368      | 13,061                                   | 5,904                                   | 13,103                                    | 14,683                                  | 14,382                                    | 12,890                                  | 22,253                                  | 15,643                                  | 10,730                                  | 6,901                                   | 4,265                                   | 4,863                                      |
|                                                                  | 広 島 Hiroshima | 230,374      | 19,822                                   | 9,023                                   | 19,158                                    | 21,388                                  | 21,183                                    | 19,006                                  | 32,784                                  | 23,670                                  | 16,501                                  | 11,680                                  | 7,874                                   | 8,705                                      |
|                                                                  | 山 口 Yamaguchi | 101,264      | 10,162                                   | 4,640                                   | 9,664                                     | 10,018                                  | 10,127                                    | 8,536                                   | 14,337                                  | 10,113                                  | 6,834                                   | 4,427                                   | 2,582                                   | 2,894                                      |
|                                                                  | 計 Total       | 581,758      | 52,653                                   | 24,526                                  | 53,170                                    | 58,183                                  | 57,015                                    | 49,802                                  | 82,898                                  | 58,066                                  | 40,300                                  | 26,206                                  | 16,618                                  | 18,589                                     |
| 高 松<br>Takamatsu                                                 | 徳 島 Tokushima | 53,260       | 4,351                                    | 2,095                                   | 5,027                                     | 5,250                                   | 5,299                                     | 4,302                                   | 7,115                                   | 5,398                                   | 4,077                                   | 2,692                                   | 1,614                                   | 1,731                                      |
|                                                                  | 香 川 Kagawa    | 75,312       | 6,129                                    | 2,844                                   | 6,512                                     | 7,524                                   | 7,476                                     | 6,612                                   | 11,207                                  | 7,715                                   | 5,172                                   | 3,637                                   | 2,265                                   | 2,355                                      |
|                                                                  | 愛 媛 Ehime     | 88,429       | 9,124                                    | 3,889                                   | 8,584                                     | 8,644                                   | 8,386                                     | 7,298                                   | 11,864                                  | 8,176                                   | 5,978                                   | 3,728                                   | 2,478                                   | 2,767                                      |
|                                                                  | 高 知 Kochi     | 45,340       | 4,892                                    | 2,430                                   | 5,086                                     | 5,060                                   | 4,603                                     | 3,749                                   | 5,756                                   | 3,949                                   | 2,742                                   | 1,496                                   | 983                                     | 1,075                                      |
|                                                                  | 計 Total       | 262,341      | 24,496                                   | 11,258                                  | 25,209                                    | 26,478                                  | 25,764                                    | 21,961                                  | 35,942                                  | 25,238                                  | 17,969                                  | 11,553                                  | 7,340                                   | 7,928                                      |
| 福 岡<br>Fukuoka                                                   | 福 岡 Fukuoka   | 401,873      | 40,953                                   | 17,312                                  | 37,804                                    | 38,532                                  | 35,797                                    | 30,635                                  | 52,207                                  | 37,756                                  | 26,707                                  | 19,200                                  | 12,723                                  | 15,595                                     |
|                                                                  | 佐 賀 Saga      | 73,360       | 8,093                                    | 4,073                                   | 8,741                                     | 8,623                                   | 7,745                                     | 6,235                                   | 9,540                                   | 6,345                                   | 4,655                                   | 2,561                                   | 1,430                                   | 1,611                                      |
|                                                                  | 長 崎 Nagasaki  | 92,846       | 10,815                                   | 5,061                                   | 10,667                                    | 10,642                                  | 9,307                                     | 7,220                                   | 11,337                                  | 7,775                                   | 5,724                                   | 3,560                                   | 2,160                                   | 2,368                                      |
|                                                                  | 計 Total       | 568,079      | 59,861                                   | 26,446                                  | 57,212                                    | 57,797                                  | 52,849                                    | 44,090                                  | 73,084                                  | 51,876                                  | 37,086                                  | 25,321                                  | 16,313                                  | 19,574                                     |
| 熊 本<br>Kumamoto                                                  | 熊 本 Kumamoto  | 128,120      | 13,727                                   | 6,381                                   | 14,293                                    | 14,454                                  | 13,187                                    | 10,470                                  | 16,012                                  | 11,193                                  | 7,806                                   | 4,743                                   | 2,999                                   | 3,422                                      |
|                                                                  | 大 分 Oita      | 72,417       | 7,609                                    | 3,549                                   | 7,806                                     | 7,668                                   | 7,085                                     | 5,970                                   | 9,361                                   | 6,490                                   | 4,647                                   | 2,822                                   | 1,711                                   | 2,067                                      |
|                                                                  | 宮 崎 Miyazaki  | 71,629       | 8,636                                    | 4,148                                   | 8,926                                     | 8,304                                   | 7,172                                     | 5,579                                   | 8,373                                   | 5,922                                   | 4,241                                   | 2,297                                   | 1,511                                   | 1,654                                      |
|                                                                  | 鹿児島 Kagoshima | 111,191      | 13,394                                   | 6,140                                   | 12,703                                    | 12,385                                  | 11,201                                    | 9,110                                   | 13,506                                  | 9,234                                   | 6,565                                   | 3,903                                   | 2,388                                   | 2,761                                      |
|                                                                  | 計 Total       | 383,357      | 43,366                                   | 20,218                                  | 43,728                                    | 42,811                                  | 38,645                                    | 31,129                                  | 47,252                                  | 32,839                                  | 23,259                                  | 13,765                                  | 8,609                                   | 9,904                                      |
| 沖 縄<br>Okinawa                                                   | 沖 縄 Okinawa   | 95,782       | 12,848                                   | 5,250                                   | 12,035                                    | 10,586                                  | 9,106                                     | 6,945                                   | 11,201                                  | 7,899                                   | 5,536                                   | 3,474                                   | 2,179                                   | 2,521                                      |
| 全 国 計 Grand Total                                                |               | 11,198,944   | 979,517                                  | 420,901                                 | 933,857                                   | 1,004,444                               | 975,567                                   | 835,731                                 | 1,455,442                               | 1,100,135                               | 797,649                                 | 592,748                                 | 418,783                                 | 516,502                                    |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows "(1) Number of income earners by income range" by prefecture.

(単位：人)  
(In persons)

| 1, 200万円<br>以下<br>12 million yen<br>or less | 1, 500万円<br>以下<br>15 million yen<br>or less | 2, 000万円<br>以下<br>20 million yen<br>or less | 3, 000万円<br>以下<br>30 million yen<br>or less | 5, 000万円<br>以下<br>50 million yen<br>or less | 1億円<br>以下<br>0.1 billion yen<br>or less | 2億円<br>以下<br>0.2 billion yen<br>or less | 5億円<br>以下<br>0.5 billion yen<br>or less | 10億円<br>以下<br>1 billion yen<br>or less | 20億円<br>以下<br>2 billion yen<br>or less | 50億円<br>以下<br>5 billion yen<br>or less | 100億円<br>以下<br>10 billion yen<br>or less | 100億円<br>超<br>Over 10<br>billion yen | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|------------------------------------------|--------------------------------------|--------------------------------------------------------------------|---------------------------|
| 7, 262                                      | 6, 511                                      | 6, 808                                      | 5, 791                                      | 2, 177                                      | 692                                     | 172                                     | 29                                      | －                                      | －                                      | 1                                      | －                                        | －                                    | 北海道<br>Hokkaido                                                    | 札 幌<br>Sapporo            |
| 1, 120                                      | 1, 021                                      | 1, 260                                      | 847                                         | 339                                         | 139                                     | 18                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 青 森<br>Aomori                                                      | 仙 台<br>Sendai             |
| 1, 091                                      | 1, 101                                      | 1, 211                                      | 926                                         | 348                                         | 109                                     | 24                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岩 手<br>Iwate                                                       |                           |
| 3, 905                                      | 3, 378                                      | 3, 391                                      | 2, 224                                      | 926                                         | 318                                     | 66                                      | 10                                      | －                                      | －                                      | －                                      | －                                        | －                                    | 宮 城<br>Miyagi                                                      |                           |
| 828                                         | 797                                         | 971                                         | 646                                         | 244                                         | 77                                      | 15                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 秋 田<br>Akita                                                       |                           |
| 1, 057                                      | 1, 027                                      | 1, 128                                      | 855                                         | 352                                         | 129                                     | 15                                      | 5                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 形<br>Yamagata                                                    |                           |
| 2, 030                                      | 1, 809                                      | 1, 931                                      | 1, 718                                      | 822                                         | 292                                     | 43                                      | 8                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 福 島<br>Fukushima                                                   |                           |
| 10, 031                                     | 9, 133                                      | 9, 892                                      | 7, 216                                      | 3, 031                                      | 1, 064                                  | 181                                     | 29                                      | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 5, 399                                      | 3, 977                                      | 3, 460                                      | 2, 618                                      | 1, 103                                      | 367                                     | 67                                      | 16                                      | 3                                      | 1                                      | －                                      | －                                        | －                                    | 茨 城<br>Ibaraki                                                     | 関東信越<br>Kanto<br>Shinetsu |
| 3, 151                                      | 2, 610                                      | 2, 518                                      | 1, 994                                      | 991                                         | 329                                     | 58                                      | 15                                      | 1                                      | －                                      | －                                      | －                                        | －                                    | 栃 木<br>Tochigi                                                     |                           |
| 2, 718                                      | 2, 419                                      | 2, 695                                      | 2, 218                                      | 1, 039                                      | 359                                     | 70                                      | 13                                      | 2                                      | －                                      | －                                      | －                                        | －                                    | 群 馬<br>Gunma                                                       |                           |
| 17, 486                                     | 13, 776                                     | 11, 536                                     | 9, 057                                      | 3, 913                                      | 1, 285                                  | 224                                     | 45                                      | 5                                      | －                                      | 1                                      | －                                        | －                                    | 埼 玉<br>Saitama                                                     |                           |
| 2, 436                                      | 2, 198                                      | 2, 596                                      | 2, 010                                      | 805                                         | 331                                     | 35                                      | 6                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 新 潟<br>Niigata                                                     |                           |
| 2, 749                                      | 2, 459                                      | 2, 704                                      | 2, 092                                      | 838                                         | 333                                     | 59                                      | 11                                      | 1                                      | 1                                      | 1                                      | －                                        | －                                    | 長 野<br>Nagano                                                      |                           |
| 33, 939                                     | 27, 439                                     | 25, 509                                     | 19, 989                                     | 8, 689                                      | 3, 004                                  | 513                                     | 106                                     | 12                                     | 2                                      | 2                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 17, 775                                     | 14, 226                                     | 12, 246                                     | 9, 457                                      | 3, 819                                      | 1, 338                                  | 221                                     | 51                                      | 6                                      | 4                                      | 1                                      | －                                        | －                                    | 千 葉<br>Chiba                                                       | 東 京<br>Tokyo              |
| 81, 842                                     | 74, 758                                     | 71, 107                                     | 56, 793                                     | 26, 515                                     | 11, 780                                 | 3, 185                                  | 963                                     | 149                                    | 52                                     | 8                                      | －                                        | －                                    | 東 京<br>Tokyo                                                       |                           |
| 38, 156                                     | 30, 791                                     | 25, 503                                     | 19, 105                                     | 7, 390                                      | 2, 762                                  | 556                                     | 113                                     | 13                                     | 6                                      | 3                                      | －                                        | －                                    | 神奈川<br>Kanagawa                                                    |                           |
| 1, 187                                      | 1, 094                                      | 1, 478                                      | 1, 202                                      | 386                                         | 114                                     | 32                                      | 8                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 梨<br>Yamanashi                                                   |                           |
| 138, 960                                    | 120, 869                                    | 110, 334                                    | 86, 557                                     | 38, 110                                     | 15, 994                                 | 3, 994                                  | 1, 135                                  | 168                                    | 62                                     | 12                                     | －                                        | －                                    | 計<br>Total                                                         |                           |
| 1, 499                                      | 1, 461                                      | 1, 289                                      | 885                                         | 385                                         | 157                                     | 21                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 富 山<br>Toyama                                                      | 金 沢<br>Kanazawa           |
| 1, 873                                      | 1, 841                                      | 1, 709                                      | 1, 185                                      | 503                                         | 164                                     | 32                                      | 5                                       | －                                      | 1                                      | －                                      | －                                        | －                                    | 石 川<br>Ishikawa                                                    |                           |
| 1, 117                                      | 1, 067                                      | 1, 096                                      | 799                                         | 328                                         | 144                                     | 13                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 福 井<br>Fukui                                                       |                           |
| 4, 489                                      | 4, 369                                      | 4, 094                                      | 2, 869                                      | 1, 216                                      | 465                                     | 66                                      | 8                                       | －                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 3, 382                                      | 2, 803                                      | 2, 750                                      | 2, 221                                      | 919                                         | 413                                     | 67                                      | 15                                      | 2                                      | －                                      | －                                      | －                                        | －                                    | 岐 阜<br>Gifu                                                        | 名古屋<br>Nagoya             |
| 6, 026                                      | 5, 132                                      | 5, 109                                      | 3, 954                                      | 1, 871                                      | 704                                     | 141                                     | 33                                      | 2                                      | 1                                      | －                                      | －                                        | －                                    | 静 岡<br>Shizuoka                                                    |                           |
| 19, 983                                     | 17, 843                                     | 14, 974                                     | 11, 368                                     | 5, 501                                      | 2, 191                                  | 531                                     | 99                                      | 15                                     | 6                                      | 1                                      | －                                        | －                                    | 愛 知<br>Aichi                                                       |                           |
| 3, 109                                      | 2, 498                                      | 2, 461                                      | 1, 824                                      | 792                                         | 293                                     | 54                                      | 5                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 三 重<br>Mie                                                         |                           |
| 32, 500                                     | 28, 276                                     | 25, 294                                     | 19, 367                                     | 9, 083                                      | 3, 601                                  | 793                                     | 152                                     | 20                                     | 7                                      | 1                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 2, 827                                      | 2, 349                                      | 2, 067                                      | 1, 363                                      | 534                                         | 208                                     | 25                                      | 8                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 滋 賀<br>Shiga                                                       | 大 阪<br>Osaka              |
| 6, 301                                      | 5, 778                                      | 5, 273                                      | 3, 619                                      | 1, 558                                      | 543                                     | 108                                     | 32                                      | 9                                      | 2                                      | 1                                      | －                                        | －                                    | 京 都<br>Kyoto                                                       |                           |
| 21, 238                                     | 18, 349                                     | 17, 711                                     | 13, 615                                     | 6, 044                                      | 2, 253                                  | 479                                     | 111                                     | 10                                     | 2                                      | －                                      | －                                        | －                                    | 大 阪<br>Osaka                                                       |                           |
| 14, 372                                     | 12, 217                                     | 11, 181                                     | 8, 220                                      | 3, 755                                      | 1, 555                                  | 339                                     | 72                                      | 14                                     | 1                                      | 1                                      | －                                        | －                                    | 兵 庫<br>Hyogo                                                       |                           |
| 2, 879                                      | 2, 568                                      | 2, 471                                      | 1, 946                                      | 754                                         | 270                                     | 48                                      | 10                                      | 1                                      | －                                      | －                                      | －                                        | －                                    | 奈 良<br>Nara                                                        |                           |
| 1, 188                                      | 1, 111                                      | 1, 199                                      | 905                                         | 384                                         | 132                                     | 24                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 和歌山<br>Wakayama                                                    |                           |
| 48, 805                                     | 42, 372                                     | 39, 902                                     | 29, 668                                     | 13, 029                                     | 4, 961                                  | 1, 023                                  | 234                                     | 36                                     | 5                                      | 2                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 633                                         | 672                                         | 694                                         | 390                                         | 168                                         | 38                                      | 7                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鳥 取<br>Tottori                                                     | 広 島<br>Hiroshima          |
| 685                                         | 689                                         | 773                                         | 489                                         | 220                                         | 59                                      | 11                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 島 根<br>Shimane                                                     |                           |
| 2, 965                                      | 2, 708                                      | 2, 840                                      | 2, 033                                      | 810                                         | 267                                     | 58                                      | 8                                       | －                                      | 1                                      | －                                      | －                                        | －                                    | 岡 山<br>Okayama                                                     |                           |
| 5, 335                                      | 4, 367                                      | 4, 553                                      | 3, 097                                      | 1, 540                                      | 526                                     | 132                                     | 29                                      | 1                                      | －                                      | －                                      | －                                        | －                                    | 広 島<br>Hiroshima                                                   |                           |
| 1, 732                                      | 1, 585                                      | 1, 666                                      | 1, 237                                      | 520                                         | 150                                     | 34                                      | 5                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 山 口<br>Yamaguchi                                                   |                           |
| 11, 350                                     | 10, 021                                     | 10, 526                                     | 7, 246                                      | 3, 258                                      | 1, 040                                  | 242                                     | 46                                      | 2                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 1, 057                                      | 966                                         | 1, 109                                      | 725                                         | 336                                         | 98                                      | 14                                      | 3                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 徳 島<br>Tokushima                                                   | 高 松<br>Takamatsu          |
| 1, 402                                      | 1, 401                                      | 1, 440                                      | 1, 049                                      | 415                                         | 131                                     | 24                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 香 川<br>Kagawa                                                      |                           |
| 1, 808                                      | 1, 615                                      | 1, 826                                      | 1, 374                                      | 603                                         | 246                                     | 34                                      | 7                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 愛 媛<br>Ehime                                                       |                           |
| 762                                         | 726                                         | 936                                         | 718                                         | 269                                         | 87                                      | 18                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 高 知<br>Kochi                                                       |                           |
| 5, 029                                      | 4, 708                                      | 5, 311                                      | 3, 866                                      | 1, 623                                      | 562                                     | 90                                      | 15                                      | 1                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 9, 387                                      | 8, 775                                      | 8, 557                                      | 6, 247                                      | 2, 549                                      | 889                                     | 203                                     | 39                                      | 5                                      | 1                                      | －                                      | －                                        | －                                    | 福 岡<br>Fukuoka                                                     | 福 岡<br>Fukuoka            |
| 939                                         | 853                                         | 898                                         | 647                                         | 263                                         | 89                                      | 15                                      | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 佐 賀<br>Saga                                                        |                           |
| 1, 553                                      | 1, 439                                      | 1, 563                                      | 1, 055                                      | 435                                         | 140                                     | 24                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 長 崎<br>Nagasaki                                                    |                           |
| 11, 879                                     | 11, 067                                     | 11, 018                                     | 7, 949                                      | 3, 247                                      | 1, 118                                  | 242                                     | 44                                      | 5                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 2, 214                                      | 2, 059                                      | 2, 509                                      | 1, 671                                      | 686                                         | 254                                     | 29                                      | 10                                      | 1                                      | －                                      | －                                      | －                                        | －                                    | 熊 本<br>Kumamoto                                                    | 熊 本<br>Kumamoto           |
| 1, 288                                      | 1, 233                                      | 1, 411                                      | 1, 078                                      | 439                                         | 151                                     | 26                                      | 6                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 大 分<br>Oita                                                        |                           |
| 1, 016                                      | 1, 063                                      | 1, 241                                      | 960                                         | 418                                         | 135                                     | 30                                      | 1                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 宮 崎<br>Miyazaki                                                    |                           |
| 1, 659                                      | 1, 639                                      | 2, 046                                      | 1, 656                                      | 662                                         | 200                                     | 38                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鹿兒島<br>Kagoshima                                                   |                           |
| 6, 177                                      | 5, 994                                      | 7, 207                                      | 5, 365                                      | 2, 205                                      | 740                                     | 123                                     | 18                                      | 3                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |
| 1, 426                                      | 1, 406                                      | 1, 593                                      | 1, 205                                      | 426                                         | 119                                     | 25                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 沖 縄<br>Okinawa                                                     | 沖 縄<br>Okinawa            |
| 311, 847                                    | 272, 165                                    | 257, 488                                    | 197, 088                                    | 86, 094                                     | 33, 360                                 | 7, 464                                  | 1, 818                                  | 247                                    | 79                                     | 18                                     | －                                        | －                                    | 全 国 計<br>Grand Total                                               |                           |

## (3) 都道府県別の人員（その11）（給与所得者：申告納税額のある者）

## Income earners by prefecture (Part 11) (Employment income earners: taxpayers who have income tax self-assessment)

| 区 分<br>Type<br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | 合 計<br>Total | 70万円<br>以下<br>0.7 million yen<br>or less | 100万円<br>以下<br>1 million yen<br>or less | 150万円<br>以下<br>1.5 million yen<br>or less | 200万円<br>以下<br>2 million yen<br>or less | 250万円<br>以下<br>2.5 million yen<br>or less | 300万円<br>以下<br>3 million yen<br>or less | 400万円<br>以下<br>4 million yen<br>or less | 500万円<br>以下<br>5 million yen<br>or less | 600万円<br>以下<br>6 million yen<br>or less | 700万円<br>以下<br>7 million yen<br>or less | 800万円<br>以下<br>8 million yen<br>or less | 1,000万円<br>以下<br>10 million yen<br>or less |
|------------------------------------------------------------------|---------------|--------------|------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|--------------------------------------------|
|                                                                  |               |              | 以下                                       | 以下                                      | 以下                                        | 以下                                      | 以下                                        | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                         |
| 札 幌<br>Sapporo                                                   | 北海道 Hokkaido  | 101,859      | 1,234                                    | 2,613                                   | 7,490                                     | 10,849                                  | 11,373                                    | 9,854                                   | 15,474                                  | 9,834                                   | 6,294                                   | 4,681                                   | 3,379                                   | 4,342                                      |
| 仙 台<br>Sendai                                                    | 青 森 Aomori    | 22,773       | 308                                      | 708                                     | 2,074                                     | 2,788                                   | 2,835                                     | 2,213                                   | 3,169                                   | 2,027                                   | 1,365                                   | 967                                     | 655                                     | 864                                        |
|                                                                  | 岩 手 Iwate     | 25,327       | 307                                      | 754                                     | 2,296                                     | 3,341                                   | 3,267                                     | 2,575                                   | 3,773                                   | 2,248                                   | 1,458                                   | 1,041                                   | 687                                     | 826                                        |
|                                                                  | 宮 城 Miyagi    | 45,039       | 437                                      | 930                                     | 3,014                                     | 4,607                                   | 4,821                                     | 4,185                                   | 6,552                                   | 4,410                                   | 2,957                                   | 2,280                                   | 1,625                                   | 2,200                                      |
|                                                                  | 秋 田 Akita     | 19,200       | 234                                      | 527                                     | 1,799                                     | 2,531                                   | 2,694                                     | 2,027                                   | 2,883                                   | 1,581                                   | 1,044                                   | 753                                     | 476                                     | 622                                        |
|                                                                  | 山 形 Yamagata  | 22,410       | 227                                      | 634                                     | 1,884                                     | 2,698                                   | 2,879                                     | 2,275                                   | 3,430                                   | 2,083                                   | 1,357                                   | 989                                     | 616                                     | 781                                        |
|                                                                  | 福 島 Fukushima | 36,356       | 374                                      | 868                                     | 2,693                                     | 4,017                                   | 4,128                                     | 3,570                                   | 5,467                                   | 3,676                                   | 2,369                                   | 1,702                                   | 1,248                                   | 1,410                                      |
|                                                                  | 計 Total       | 171,105      | 1,887                                    | 4,421                                   | 13,760                                    | 19,982                                  | 20,624                                    | 16,845                                  | 25,274                                  | 16,025                                  | 10,550                                  | 7,732                                   | 5,307                                   | 6,703                                      |
| 関東信越<br>Kanto<br>Shinetsu                                        | 茨 城 Ibaraki   | 54,947       | 488                                      | 1,012                                   | 3,331                                     | 4,949                                   | 5,573                                     | 4,961                                   | 8,344                                   | 5,828                                   | 4,093                                   | 3,257                                   | 2,252                                   | 2,920                                      |
|                                                                  | 栃 木 Tochigi   | 37,961       | 383                                      | 794                                     | 2,507                                     | 3,609                                   | 3,780                                     | 3,473                                   | 5,566                                   | 3,875                                   | 2,557                                   | 2,073                                   | 1,456                                   | 1,835                                      |
|                                                                  | 群 馬 Gunma     | 38,418       | 356                                      | 781                                     | 2,431                                     | 3,571                                   | 3,910                                     | 3,453                                   | 5,918                                   | 4,031                                   | 2,595                                   | 2,062                                   | 1,424                                   | 1,813                                      |
|                                                                  | 埼 玉 Saitama   | 147,079      | 1,727                                    | 3,073                                   | 8,554                                     | 11,837                                  | 13,688                                    | 12,847                                  | 22,213                                  | 15,818                                  | 10,828                                  | 8,360                                   | 6,346                                   | 8,319                                      |
|                                                                  | 新 潟 Niigata   | 45,033       | 392                                      | 962                                     | 3,089                                     | 4,934                                   | 5,365                                     | 4,556                                   | 7,318                                   | 4,778                                   | 2,944                                   | 2,069                                   | 1,400                                   | 1,719                                      |
|                                                                  | 長 野 Nagano    | 44,248       | 479                                      | 1,032                                   | 3,102                                     | 4,537                                   | 4,728                                     | 4,283                                   | 6,656                                   | 4,751                                   | 3,136                                   | 2,316                                   | 1,572                                   | 1,872                                      |
|                                                                  | 計 Total       | 367,686      | 3,825                                    | 7,654                                   | 23,014                                    | 33,437                                  | 37,044                                    | 33,573                                  | 56,015                                  | 39,081                                  | 26,153                                  | 20,137                                  | 14,450                                  | 18,478                                     |
| 東 京<br>Tokyo                                                     | 千 葉 Chiba     | 123,812      | 1,442                                    | 2,526                                   | 6,899                                     | 9,583                                   | 10,982                                    | 10,211                                  | 17,940                                  | 12,899                                  | 8,999                                   | 7,094                                   | 5,368                                   | 7,403                                      |
|                                                                  | 東 京 Tokyo     | 418,521      | 3,129                                    | 5,753                                   | 17,118                                    | 23,616                                  | 27,027                                    | 25,483                                  | 46,313                                  | 36,626                                  | 28,819                                  | 24,200                                  | 19,922                                  | 30,959                                     |
|                                                                  | 神奈川 Kanagawa  | 205,949      | 2,346                                    | 3,681                                   | 10,210                                    | 13,609                                  | 15,531                                    | 14,935                                  | 27,365                                  | 20,491                                  | 15,156                                  | 12,462                                  | 9,829                                   | 14,455                                     |
|                                                                  | 山 梨 Yamanashi | 19,418       | 190                                      | 482                                     | 1,322                                     | 1,885                                   | 1,934                                     | 1,766                                   | 2,782                                   | 1,979                                   | 1,370                                   | 1,018                                   | 713                                     | 881                                        |
|                                                                  | 計 Total       | 767,700      | 7,107                                    | 12,442                                  | 35,549                                    | 48,693                                  | 55,474                                    | 52,395                                  | 94,400                                  | 71,995                                  | 54,344                                  | 44,774                                  | 35,832                                  | 53,698                                     |
| 金 沢<br>Kanazawa                                                  | 富 山 Toyama    | 22,610       | 157                                      | 384                                     | 1,252                                     | 1,960                                   | 2,405                                     | 2,216                                   | 3,847                                   | 2,773                                   | 1,741                                   | 1,163                                   | 793                                     | 947                                        |
|                                                                  | 石 川 Ishikawa  | 24,984       | 182                                      | 450                                     | 1,478                                     | 2,237                                   | 2,584                                     | 2,328                                   | 3,823                                   | 2,791                                   | 1,778                                   | 1,310                                   | 995                                     | 1,212                                      |
|                                                                  | 福 井 Fukui     | 17,259       | 100                                      | 297                                     | 1,014                                     | 1,544                                   | 1,767                                     | 1,590                                   | 2,763                                   | 1,854                                   | 1,322                                   | 925                                     | 685                                     | 805                                        |
|                                                                  | 計 Total       | 64,853       | 439                                      | 1,131                                   | 3,744                                     | 5,741                                   | 6,756                                     | 6,134                                   | 10,433                                  | 7,418                                   | 4,841                                   | 3,398                                   | 2,473                                   | 2,964                                      |
| 名古屋<br>Nagoya                                                    | 岐 阜 Gifu      | 46,831       | 426                                      | 869                                     | 2,633                                     | 4,466                                   | 5,106                                     | 4,529                                   | 7,527                                   | 5,347                                   | 3,287                                   | 2,494                                   | 1,781                                   | 2,112                                      |
|                                                                  | 静 岡 Shizuoka  | 79,102       | 756                                      | 1,784                                   | 4,833                                     | 7,281                                   | 8,244                                     | 7,270                                   | 12,203                                  | 8,403                                   | 5,624                                   | 4,375                                   | 3,128                                   | 3,932                                      |
|                                                                  | 愛 知 Aichi     | 162,241      | 1,709                                    | 3,076                                   | 8,253                                     | 12,122                                  | 13,742                                    | 13,187                                  | 22,735                                  | 16,806                                  | 11,958                                  | 9,660                                   | 7,428                                   | 10,212                                     |
|                                                                  | 三 重 Mie       | 35,875       | 372                                      | 703                                     | 2,059                                     | 3,152                                   | 3,497                                     | 3,293                                   | 5,525                                   | 3,941                                   | 2,639                                   | 2,109                                   | 1,401                                   | 1,896                                      |
|                                                                  | 計 Total       | 324,049      | 3,263                                    | 6,432                                   | 17,778                                    | 27,021                                  | 30,589                                    | 28,279                                  | 47,990                                  | 34,497                                  | 23,508                                  | 18,638                                  | 13,738                                  | 18,152                                     |
| 大 阪<br>Osaka                                                     | 滋 賀 Shiga     | 26,668       | 310                                      | 595                                     | 1,588                                     | 2,227                                   | 2,462                                     | 2,380                                   | 3,779                                   | 2,725                                   | 1,921                                   | 1,649                                   | 1,382                                   | 1,695                                      |
|                                                                  | 京 都 Kyoto     | 51,106       | 483                                      | 1,060                                   | 2,879                                     | 3,971                                   | 4,454                                     | 4,035                                   | 7,099                                   | 5,118                                   | 3,523                                   | 2,696                                   | 2,188                                   | 3,146                                      |
|                                                                  | 大 阪 Osaka     | 160,527      | 1,620                                    | 3,173                                   | 8,629                                     | 12,204                                  | 13,550                                    | 12,416                                  | 22,249                                  | 16,316                                  | 11,375                                  | 8,933                                   | 6,881                                   | 10,028                                     |
|                                                                  | 兵 庫 Hyogo     | 101,788      | 1,051                                    | 1,998                                   | 5,509                                     | 7,963                                   | 8,632                                     | 8,152                                   | 14,443                                  | 10,295                                  | 7,129                                   | 5,683                                   | 4,383                                   | 6,041                                      |
|                                                                  | 奈 良 Nara      | 23,408       | 253                                      | 518                                     | 1,237                                     | 1,785                                   | 1,940                                     | 1,922                                   | 3,422                                   | 2,382                                   | 1,581                                   | 1,271                                   | 954                                     | 1,392                                      |
|                                                                  | 和歌山 Wakayama  | 16,496       | 195                                      | 442                                     | 1,124                                     | 1,513                                   | 1,638                                     | 1,398                                   | 2,301                                   | 1,697                                   | 1,184                                   | 871                                     | 665                                     | 822                                        |
|                                                                  | 計 Total       | 379,993      | 3,912                                    | 7,786                                   | 20,966                                    | 29,663                                  | 32,676                                    | 30,303                                  | 53,293                                  | 38,533                                  | 26,713                                  | 21,103                                  | 16,453                                  | 23,124                                     |
| 広 島<br>Hiroshima                                                 | 鳥 取 Tottori   | 11,229       | 90                                       | 273                                     | 877                                       | 1,307                                   | 1,392                                     | 1,135                                   | 1,670                                   | 1,036                                   | 696                                     | 491                                     | 349                                     | 432                                        |
|                                                                  | 島 根 Shimane   | 15,524       | 131                                      | 344                                     | 1,203                                     | 1,996                                   | 2,049                                     | 1,696                                   | 2,466                                   | 1,426                                   | 971                                     | 605                                     | 425                                     | 546                                        |
|                                                                  | 岡 山 Okayama   | 39,149       | 323                                      | 757                                     | 2,263                                     | 3,485                                   | 3,917                                     | 3,622                                   | 6,252                                   | 4,286                                   | 2,779                                   | 2,053                                   | 1,477                                   | 1,829                                      |
|                                                                  | 広 島 Hiroshima | 64,229       | 631                                      | 1,295                                   | 3,483                                     | 5,581                                   | 6,585                                     | 6,110                                   | 10,328                                  | 6,916                                   | 4,505                                   | 3,420                                   | 2,499                                   | 3,121                                      |
|                                                                  | 山 口 Yamaguchi | 29,161       | 353                                      | 638                                     | 1,940                                     | 2,997                                   | 3,543                                     | 3,011                                   | 4,987                                   | 3,021                                   | 1,823                                   | 1,373                                   | 883                                     | 1,034                                      |
|                                                                  | 計 Total       | 159,292      | 1,528                                    | 3,307                                   | 9,766                                     | 15,366                                  | 17,486                                    | 15,574                                  | 25,703                                  | 16,685                                  | 10,774                                  | 7,942                                   | 5,633                                   | 6,962                                      |
| 高 松<br>Takamatsu                                                 | 徳 島 Tokushima | 13,263       | 102                                      | 236                                     | 855                                       | 1,216                                   | 1,345                                     | 1,179                                   | 1,924                                   | 1,315                                   | 928                                     | 742                                     | 509                                     | 603                                        |
|                                                                  | 香 川 Kagawa    | 20,758       | 127                                      | 342                                     | 1,118                                     | 1,819                                   | 2,144                                     | 2,000                                   | 3,609                                   | 2,324                                   | 1,408                                   | 1,104                                   | 739                                     | 946                                        |
|                                                                  | 愛 媛 Ehime     | 24,586       | 242                                      | 564                                     | 1,619                                     | 2,241                                   | 2,440                                     | 2,289                                   | 3,768                                   | 2,491                                   | 1,696                                   | 1,241                                   | 875                                     | 1,072                                      |
|                                                                  | 高 知 Kochi     | 13,433       | 102                                      | 361                                     | 1,011                                     | 1,446                                   | 1,394                                     | 1,191                                   | 1,980                                   | 1,401                                   | 923                                     | 635                                     | 417                                     | 517                                        |
|                                                                  | 計 Total       | 72,040       | 573                                      | 1,503                                   | 4,603                                     | 6,722                                   | 7,323                                     | 6,659                                   | 11,281                                  | 7,531                                   | 4,955                                   | 3,722                                   | 2,540                                   | 3,138                                      |
| 福 岡<br>Fukuoka                                                   | 福 岡 Fukuoka   | 94,691       | 1,123                                    | 2,249                                   | 6,215                                     | 8,450                                   | 8,717                                     | 8,046                                   | 13,310                                  | 8,961                                   | 6,202                                   | 5,026                                   | 3,611                                   | 5,167                                      |
|                                                                  | 佐 賀 Saga      | 17,844       | 211                                      | 525                                     | 1,483                                     | 2,106                                   | 2,140                                     | 1,786                                   | 2,643                                   | 1,679                                   | 1,175                                   | 848                                     | 559                                     | 666                                        |
|                                                                  | 長 崎 Nagasaki  | 25,605       | 287                                      | 728                                     | 2,112                                     | 2,995                                   | 2,806                                     | 2,361                                   | 3,727                                   | 2,360                                   | 1,670                                   | 1,238                                   | 832                                     | 1,063                                      |
|                                                                  | 計 Total       | 138,140      | 1,621                                    | 3,502                                   | 9,810                                     | 13,551                                  | 13,663                                    | 12,193                                  | 19,680                                  | 13,000                                  | 9,047                                   | 7,112                                   | 5,002                                   | 6,896                                      |
| 熊 本<br>Kumamoto                                                  | 熊 本 Kumamoto  | 31,431       | 337                                      | 799                                     | 2,505                                     | 3,480                                   | 3,436                                     | 2,763                                   | 4,237                                   | 2,848                                   | 2,063                                   | 1,523                                   | 1,093                                   | 1,338                                      |
|                                                                  | 大 分 Oita      | 19,291       | 194                                      | 448                                     | 1,484                                     | 1,973                                   | 2,057                                     | 1,843                                   | 2,763                                   | 1,819                                   | 1,233                                   | 933                                     | 636                                     | 834                                        |
|                                                                  | 宮 崎 Miyazaki  | 19,436       | 244                                      | 585                                     | 1,598                                     | 2,177                                   | 2,092                                     | 1,714                                   | 2,609                                   | 1,894                                   | 1,356                                   | 904                                     | 663                                     | 779                                        |
|                                                                  | 鹿児島 Kagoshima | 31,236       | 385                                      | 865                                     | 2,503                                     | 3,346                                   | 3,487                                     | 2,956                                   | 4,390                                   | 2,957                                   | 2,074                                   | 1,467                                   | 1,002                                   | 1,261                                      |
|                                                                  | 計 Total       | 101,394      | 1,160                                    | 2,697                                   | 8,090                                     | 10,976                                  | 11,072                                    | 9,276                                   | 13,999                                  | 9,518                                   | 6,726                                   | 4,827                                   | 3,394                                   | 4,212                                      |
| 沖 縄<br>Okinawa                                                   | 沖 縄 Okinawa   | 30,997       | 689                                      | 1,119                                   | 3,232                                     | 3,221                                   | 2,963                                     | 2,416                                   | 4,097                                   | 3,041                                   | 2,382                                   | 1,771                                   | 1,134                                   | 1,381                                      |
| 全 国 計 Grand Total                                                |               | 2,679,108    | 27,238                                   | 54,607                                  | 157,802                                   | 225,222                                 | 247,043                                   | 223,501                                 | 377,639                                 | 267,158                                 | 186,287                                 | 145,837                                 | 109,335                                 | 150,050                                    |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows "(1) Number of income earners by income range" by prefecture.

(単位：人)  
(In persons)

| 1, 200万円<br>以下<br>12 million yen<br>or less | 1, 500万円<br>以下<br>15 million yen<br>or less | 2, 000万円<br>以下<br>20 million yen<br>or less | 3, 000万円<br>以下<br>30 million yen<br>or less | 5, 000万円<br>以下<br>50 million yen<br>or less | 1億円<br>以下<br>0.1 billion yen<br>or less | 2億円<br>以下<br>0.2 billion yen<br>or less | 5億円<br>以下<br>0.5 billion yen<br>or less | 10億円<br>以下<br>1 billion yen<br>or less | 20億円<br>以下<br>2 billion yen<br>or less | 50億円<br>以下<br>5 billion yen<br>or less | 100億円<br>以下<br>10 billion yen<br>or less | 100億円<br>超<br>Over 10<br>billion yen | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |  |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|------------------------------------------|--------------------------------------|--------------------------------------------------------------------|---------------------------|--|
| 2, 944                                      | 3, 038                                      | 3, 373                                      | 3, 156                                      | 1, 323                                      | 457                                     | 126                                     | 24                                      | －                                      | －                                      | 1                                      | －                                        | －                                    | 北海道<br>Hokkaido                                                    | 札幌<br>Sapporo             |  |
| 580                                         | 588                                         | 737                                         | 516                                         | 254                                         | 108                                     | 15                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 青 森<br>Aomori                                                      | 仙 台<br>Sendai             |  |
| 526                                         | 624                                         | 682                                         | 583                                         | 245                                         | 78                                      | 15                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岩 手<br>Iwate                                                       |                           |  |
| 1, 427                                      | 1, 522                                      | 1, 861                                      | 1, 310                                      | 617                                         | 235                                     | 42                                      | 7                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 宮 城<br>Miyagi                                                      |                           |  |
| 404                                         | 445                                         | 548                                         | 385                                         | 173                                         | 60                                      | 13                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 秋 田<br>Akita                                                       |                           |  |
| 513                                         | 576                                         | 598                                         | 497                                         | 255                                         | 102                                     | 11                                      | 5                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 形<br>Yamagata                                                    |                           |  |
| 924                                         | 975                                         | 1, 096                                      | 1, 026                                      | 564                                         | 212                                     | 30                                      | 7                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 福 島<br>Fukushima                                                   |                           |  |
| 4, 374                                      | 4, 730                                      | 5, 522                                      | 4, 317                                      | 2, 108                                      | 795                                     | 126                                     | 23                                      | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 1, 975                                      | 1, 689                                      | 1, 728                                      | 1, 491                                      | 741                                         | 251                                     | 48                                      | 14                                      | 1                                      | 1                                      | －                                      | －                                        | －                                    | 茨 城<br>Ibaraki                                                     | 関東信越<br>Kanto<br>Shinetsu |  |
| 1, 190                                      | 1, 277                                      | 1, 424                                      | 1, 209                                      | 675                                         | 227                                     | 42                                      | 9                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 栃 木<br>Tochigi                                                     |                           |  |
| 1, 199                                      | 1, 232                                      | 1, 436                                      | 1, 262                                      | 658                                         | 228                                     | 46                                      | 10                                      | 2                                      | －                                      | －                                      | －                                        | －                                    | 群 馬<br>Gunma                                                       |                           |  |
| 5, 338                                      | 5, 183                                      | 5, 105                                      | 4, 584                                      | 2, 265                                      | 808                                     | 148                                     | 33                                      | 4                                      | －                                      | 1                                      | －                                        | －                                    | 埼 玉<br>Saitama                                                     |                           |  |
| 1, 078                                      | 1, 154                                      | 1, 327                                      | 1, 117                                      | 556                                         | 241                                     | 29                                      | 5                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 新 潟<br>Niigata                                                     |                           |  |
| 1, 191                                      | 1, 250                                      | 1, 384                                      | 1, 133                                      | 550                                         | 221                                     | 45                                      | 9                                       | －                                      | －                                      | 1                                      | －                                        | －                                    | 長 野<br>Nagano                                                      |                           |  |
| 11, 971                                     | 11, 785                                     | 12, 404                                     | 10, 796                                     | 5, 445                                      | 1, 976                                  | 358                                     | 80                                      | 7                                      | 1                                      | 2                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 4, 996                                      | 4, 818                                      | 5, 000                                      | 4, 559                                      | 2, 126                                      | 797                                     | 130                                     | 34                                      | 2                                      | 3                                      | 1                                      | －                                        | －                                    | 千 葉<br>Chiba                                                       | 東 京<br>Tokyo              |  |
| 23, 087                                     | 25, 569                                     | 28, 557                                     | 27, 659                                     | 14, 975                                     | 7, 011                                  | 1, 921                                  | 643                                     | 97                                     | 31                                     | 6                                      | －                                        | －                                    | 東 京<br>Tokyo                                                       |                           |  |
| 9, 925                                      | 10, 189                                     | 10, 412                                     | 9, 167                                      | 4, 118                                      | 1, 637                                  | 336                                     | 82                                      | 8                                      | 2                                      | 3                                      | －                                        | －                                    | 神奈川<br>Kanagawa                                                    |                           |  |
| 551                                         | 540                                         | 824                                         | 811                                         | 278                                         | 71                                      | 14                                      | 7                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 梨<br>Yamanashi                                                   |                           |  |
| 38, 559                                     | 41, 116                                     | 44, 793                                     | 42, 196                                     | 21, 497                                     | 9, 516                                  | 2, 401                                  | 766                                     | 107                                    | 36                                     | 10                                     | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 618                                         | 728                                         | 709                                         | 516                                         | 268                                         | 118                                     | 13                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 富 山<br>Toyama                                                      | 金 沢<br>Kanazawa           |  |
| 856                                         | 915                                         | 936                                         | 665                                         | 300                                         | 112                                     | 26                                      | 5                                       | －                                      | 1                                      | －                                      | －                                        | －                                    | 石 川<br>Ishikawa                                                    |                           |  |
| 561                                         | 582                                         | 615                                         | 483                                         | 234                                         | 106                                     | 11                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 福 井<br>Fukui                                                       |                           |  |
| 2, 035                                      | 2, 225                                      | 2, 260                                      | 1, 664                                      | 802                                         | 336                                     | 50                                      | 8                                       | －                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 1, 392                                      | 1, 333                                      | 1, 359                                      | 1, 214                                      | 607                                         | 291                                     | 48                                      | 8                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 岐 阜<br>Gifu                                                        | 名古屋<br>Nagoya             |  |
| 2, 400                                      | 2, 412                                      | 2, 516                                      | 2, 126                                      | 1, 205                                      | 484                                     | 98                                      | 25                                      | 2                                      | 1                                      | －                                      | －                                        | －                                    | 静 岡<br>Shizuoka                                                    |                           |  |
| 6, 525                                      | 6, 567                                      | 7, 191                                      | 5, 819                                      | 3, 317                                      | 1, 471                                  | 376                                     | 70                                      | 11                                     | 5                                      | 1                                      | －                                        | －                                    | 愛 知<br>Aichi                                                       |                           |  |
| 1, 204                                      | 1, 136                                      | 1, 231                                      | 995                                         | 476                                         | 202                                     | 38                                      | 5                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 三 重<br>Mie                                                         |                           |  |
| 11, 521                                     | 11, 448                                     | 12, 297                                     | 10, 154                                     | 5, 605                                      | 2, 448                                  | 560                                     | 108                                     | 16                                     | 6                                      | 1                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 962                                         | 917                                         | 944                                         | 659                                         | 321                                         | 131                                     | 15                                      | 4                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 滋 賀<br>Shiga                                                       | 大 阪<br>Osaka              |  |
| 2, 240                                      | 2, 415                                      | 2, 573                                      | 1, 900                                      | 908                                         | 328                                     | 69                                      | 17                                      | 3                                      | －                                      | 1                                      | －                                        | －                                    | 京 都<br>Kyoto                                                       |                           |  |
| 6, 782                                      | 7, 026                                      | 7, 804                                      | 6, 699                                      | 3, 225                                      | 1, 242                                  | 290                                     | 76                                      | 7                                      | 2                                      | －                                      | －                                        | －                                    | 大 阪<br>Osaka                                                       |                           |  |
| 4, 080                                      | 4, 381                                      | 4, 677                                      | 3, 960                                      | 2, 153                                      | 972                                     | 220                                     | 53                                      | 11                                     | 1                                      | 1                                      | －                                        | －                                    | 兵 庫<br>Hyogo                                                       |                           |  |
| 950                                         | 1, 030                                      | 1, 112                                      | 1, 020                                      | 435                                         | 158                                     | 37                                      | 8                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 奈 良<br>Nara                                                        |                           |  |
| 540                                         | 607                                         | 668                                         | 492                                         | 231                                         | 88                                      | 19                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 和歌山<br>Wakayama                                                    |                           |  |
| 15, 554                                     | 16, 376                                     | 17, 778                                     | 14, 730                                     | 7, 273                                      | 2, 919                                  | 650                                     | 159                                     | 24                                     | 3                                      | 2                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 315                                         | 395                                         | 381                                         | 245                                         | 113                                         | 29                                      | 3                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鳥 取<br>Tottori                                                     | 広 島<br>Hiroshima          |  |
| 332                                         | 357                                         | 439                                         | 308                                         | 175                                         | 43                                      | 9                                       | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 島 根<br>Shimane                                                     |                           |  |
| 1, 203                                      | 1, 337                                      | 1, 558                                      | 1, 252                                      | 519                                         | 188                                     | 42                                      | 6                                       | －                                      | 1                                      | －                                      | －                                        | －                                    | 岡 山<br>Okayama                                                     |                           |  |
| 2, 138                                      | 2, 081                                      | 2, 383                                      | 1, 734                                      | 935                                         | 359                                     | 104                                     | 21                                      | －                                      | －                                      | －                                      | －                                        | －                                    | 広 島<br>Hiroshima                                                   |                           |  |
| 729                                         | 749                                         | 890                                         | 699                                         | 358                                         | 104                                     | 24                                      | 4                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 山 口<br>Yamaguchi                                                   |                           |  |
| 4, 717                                      | 4, 919                                      | 5, 651                                      | 4, 238                                      | 2, 100                                      | 723                                     | 182                                     | 34                                      | 1                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 459                                         | 500                                         | 608                                         | 424                                         | 233                                         | 73                                      | 10                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 徳 島<br>Tokushima                                                   | 高 松<br>Takamatsu          |  |
| 591                                         | 713                                         | 752                                         | 622                                         | 293                                         | 88                                      | 18                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 香 川<br>Kagawa                                                      |                           |  |
| 806                                         | 799                                         | 991                                         | 842                                         | 413                                         | 169                                     | 22                                      | 6                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 愛 媛<br>Ehime                                                       |                           |  |
| 394                                         | 400                                         | 553                                         | 448                                         | 177                                         | 64                                      | 16                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 高 知<br>Kochi                                                       |                           |  |
| 2, 250                                      | 2, 412                                      | 2, 904                                      | 2, 336                                      | 1, 116                                      | 394                                     | 66                                      | 12                                      | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 3, 384                                      | 3, 912                                      | 4, 535                                      | 3, 442                                      | 1, 562                                      | 603                                     | 147                                     | 25                                      | 3                                      | 1                                      | －                                      | －                                        | －                                    | 福 岡<br>Fukuoka                                                     | 福 岡<br>Fukuoka            |  |
| 450                                         | 441                                         | 491                                         | 387                                         | 176                                         | 63                                      | 11                                      | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 佐 賀<br>Saga                                                        |                           |  |
| 737                                         | 780                                         | 871                                         | 608                                         | 310                                         | 101                                     | 18                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 長 崎<br>Nagasaki                                                    |                           |  |
| 4, 571                                      | 5, 133                                      | 5, 897                                      | 4, 437                                      | 2, 048                                      | 767                                     | 176                                     | 30                                      | 3                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 993                                         | 1, 027                                      | 1, 312                                      | 989                                         | 471                                         | 188                                     | 22                                      | 6                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 熊 本<br>Kumamoto                                                    | 熊 本<br>Kumamoto           |  |
| 596                                         | 654                                         | 775                                         | 623                                         | 290                                         | 113                                     | 17                                      | 6                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 大 分<br>Oita                                                        |                           |  |
| 509                                         | 600                                         | 735                                         | 552                                         | 295                                         | 101                                     | 26                                      | 1                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 宮 崎<br>Miyazaki                                                    |                           |  |
| 810                                         | 882                                         | 1, 146                                      | 1, 042                                      | 479                                         | 150                                     | 33                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鹿児島<br>Kagoshima                                                   |                           |  |
| 2, 908                                      | 3, 163                                      | 3, 968                                      | 3, 206                                      | 1, 535                                      | 552                                     | 98                                      | 14                                      | 3                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 777                                         | 818                                         | 852                                         | 670                                         | 312                                         | 100                                     | 20                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 沖 縄<br>Okinawa                                                     |                           |  |
| 102, 181                                    | 107, 163                                    | 117, 699                                    | 101, 900                                    | 51, 164                                     | 20, 983                                 | 4, 813                                  | 1, 260                                  | 161                                    | 49                                     | 16                                     | －                                        | －                                    | 全 国 計<br>Grand Total                                               |                           |  |

## (3) 都道府県別の人員（その12）（給与所得者：還付申告をした者）

## Income earners by prefecture (Part 12) (Employment income earners: filing returns for refunds)

| 区 分<br>Type                                       |                  |  | 合 計       | 70万円<br>以下                 | 100万円<br>以下              | 150万円<br>以下                | 200万円<br>以下              | 250万円<br>以下                | 300万円<br>以下              | 400万円<br>以下              | 500万円<br>以下              | 600万円<br>以下              | 700万円<br>以下              | 800万円<br>以下              | 1,000万円<br>以下             |
|---------------------------------------------------|------------------|--|-----------|----------------------------|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                  |  | Total     | 0.7 million yen<br>or less | 1 million yen<br>or less | 1.5 million yen<br>or less | 2 million yen<br>or less | 2.5 million yen<br>or less | 3 million yen<br>or less | 4 million yen<br>or less | 5 million yen<br>or less | 6 million yen<br>or less | 7 million yen<br>or less | 8 million yen<br>or less | 10 million yen<br>or less |
| 札 幌<br>Sapporo                                    | 北海道<br>Hokkaido  |  | 288,959   | 34,748                     | 15,190                   | 32,874                     | 31,199                   | 27,380                     | 22,115                   | 36,079                   | 25,552                   | 20,489                   | 12,834                   | 7,653                    | 7,909                     |
| 仙 台<br>Sendai                                     | 青 森<br>Aomori    |  | 71,392    | 9,482                      | 4,731                    | 11,188                     | 9,662                    | 7,985                      | 5,657                    | 7,784                    | 5,358                    | 3,644                    | 1,910                    | 1,010                    | 1,044                     |
|                                                   | 岩 手<br>Iwate     |  | 73,993    | 9,103                      | 4,475                    | 11,096                     | 10,047                   | 8,469                      | 6,216                    | 8,586                    | 5,591                    | 4,029                    | 2,141                    | 1,099                    | 1,099                     |
|                                                   | 宮 城<br>Miyagi    |  | 138,529   | 13,942                     | 6,605                    | 16,453                     | 15,600                   | 13,676                     | 11,051                   | 17,243                   | 12,513                   | 9,316                    | 6,469                    | 4,027                    | 4,471                     |
|                                                   | 秋 田<br>Akita     |  | 62,447    | 7,367                      | 3,953                    | 9,376                      | 8,770                    | 7,196                      | 5,321                    | 7,164                    | 4,733                    | 3,600                    | 1,724                    | 851                      | 852                       |
|                                                   | 山 形<br>Yamagata  |  | 64,768    | 6,882                      | 3,697                    | 8,693                      | 8,518                    | 7,263                      | 5,795                    | 8,299                    | 5,403                    | 3,904                    | 2,185                    | 1,112                    | 1,014                     |
|                                                   | 福 島<br>Fukushima |  | 97,675    | 11,063                     | 5,287                    | 12,291                     | 11,861                   | 10,712                     | 8,459                    | 12,641                   | 8,290                    | 5,942                    | 3,595                    | 1,891                    | 1,848                     |
|                                                   | 計 Total          |  | 508,804   | 57,839                     | 28,748                   | 69,097                     | 64,458                   | 55,301                     | 42,499                   | 61,717                   | 41,888                   | 30,435                   | 18,024                   | 9,990                    | 10,328                    |
| 関東信越<br>Kanto<br>Shinetsu                         | 茨 城<br>Ibaraki   |  | 170,137   | 17,490                     | 7,980                    | 18,737                     | 17,691                   | 15,615                     | 12,489                   | 21,768                   | 16,367                   | 12,116                   | 8,702                    | 5,731                    | 6,427                     |
|                                                   | 栃 木<br>Tochigi   |  | 107,048   | 11,226                     | 5,160                    | 11,467                     | 11,197                   | 9,942                      | 8,165                    | 13,979                   | 9,980                    | 7,680                    | 5,439                    | 3,539                    | 3,699                     |
|                                                   | 群 馬<br>Gunma     |  | 103,402   | 11,635                     | 5,063                    | 11,143                     | 11,254                   | 9,955                      | 8,231                    | 13,944                   | 9,658                    | 7,054                    | 4,636                    | 2,669                    | 2,728                     |
|                                                   | 埼 玉<br>Saitama   |  | 473,199   | 44,339                     | 18,840                   | 40,903                     | 42,114                   | 40,028                     | 34,315                   | 62,494                   | 48,109                   | 36,233                   | 29,009                   | 20,366                   | 22,755                    |
|                                                   | 新 潟<br>Niigata   |  | 121,894   | 12,783                     | 6,407                    | 14,516                     | 14,048                   | 13,121                     | 11,118                   | 16,955                   | 11,066                   | 7,787                    | 4,329                    | 2,315                    | 2,564                     |
|                                                   | 長 野<br>Nagano    |  | 121,527   | 14,427                     | 6,475                    | 13,736                     | 13,163                   | 11,376                     | 9,626                    | 16,001                   | 11,572                   | 8,322                    | 5,228                    | 2,998                    | 3,171                     |
|                                                   | 計 Total          |  | 1,097,207 | 111,900                    | 49,925                   | 110,502                    | 109,467                  | 100,037                    | 83,944                   | 145,141                  | 106,752                  | 79,192                   | 57,343                   | 37,618                   | 41,344                    |
| 東 京<br>Tokyo                                      | 千 葉<br>Chiba     |  | 411,941   | 36,375                     | 15,141                   | 33,286                     | 35,554                   | 33,943                     | 28,575                   | 51,981                   | 41,117                   | 31,193                   | 25,999                   | 19,529                   | 22,776                    |
|                                                   | 東 京<br>Tokyo     |  | 1,283,211 | 94,241                     | 37,190                   | 82,563                     | 92,256                   | 94,406                     | 78,990                   | 145,277                  | 123,536                  | 97,525                   | 82,772                   | 66,741                   | 91,090                    |
|                                                   | 神奈川<br>Kanagawa  |  | 680,013   | 53,918                     | 21,295                   | 46,059                     | 50,868                   | 50,256                     | 43,413                   | 81,850                   | 68,053                   | 53,633                   | 46,986                   | 37,430                   | 48,160                    |
|                                                   | 山 梨<br>Yamanashi |  | 46,467    | 5,843                      | 2,605                    | 5,369                      | 4,943                    | 4,435                      | 3,563                    | 5,901                    | 4,109                    | 3,015                    | 2,000                    | 1,110                    | 1,178                     |
|                                                   | 計 Total          |  | 2,421,632 | 190,377                    | 76,231                   | 167,277                    | 183,621                  | 183,040                    | 154,541                  | 285,009                  | 236,815                  | 185,366                  | 157,757                  | 124,810                  | 163,204                   |
| 金 沢<br>Kanazawa                                   | 富 山<br>Toyama    |  | 58,041    | 5,060                      | 2,578                    | 5,452                      | 5,857                    | 5,732                      | 5,229                    | 9,215                    | 6,274                    | 4,224                    | 2,648                    | 1,493                    | 1,573                     |
|                                                   | 石 川<br>Ishikawa  |  | 63,693    | 6,289                      | 3,004                    | 6,260                      | 6,576                    | 6,278                      | 5,587                    | 9,175                    | 6,388                    | 4,535                    | 2,805                    | 1,516                    | 1,803                     |
|                                                   | 福 井<br>Fukui     |  | 41,913    | 3,627                      | 1,906                    | 4,121                      | 4,337                    | 4,228                      | 3,778                    | 6,500                    | 4,375                    | 3,128                    | 1,841                    | 1,037                    | 1,075                     |
|                                                   | 計 Total          |  | 163,647   | 14,976                     | 7,488                    | 15,833                     | 16,770                   | 16,238                     | 14,594                   | 24,890                   | 17,037                   | 11,887                   | 7,294                    | 4,046                    | 4,451                     |
| 名古屋<br>Nagoya                                     | 岐 阜<br>Gifu      |  | 124,045   | 13,520                     | 6,048                    | 12,441                     | 12,625                   | 11,494                     | 9,770                    | 17,071                   | 12,640                   | 9,055                    | 5,894                    | 3,679                    | 3,518                     |
|                                                   | 静 岡<br>Shizuoka  |  | 202,301   | 20,153                     | 9,334                    | 20,364                     | 21,143                   | 18,761                     | 15,712                   | 26,545                   | 19,908                   | 14,659                   | 10,694                   | 6,496                    | 6,892                     |
|                                                   | 愛 知<br>Aichi     |  | 483,780   | 42,175                     | 17,556                   | 37,243                     | 40,910                   | 39,182                     | 33,698                   | 63,405                   | 51,252                   | 38,542                   | 31,482                   | 22,125                   | 25,220                    |
|                                                   | 三 重<br>Mie       |  | 105,282   | 10,450                     | 4,685                    | 10,424                     | 10,086                   | 9,334                      | 8,009                    | 13,984                   | 10,760                   | 8,268                    | 6,318                    | 3,594                    | 3,646                     |
|                                                   | 計 Total          |  | 915,408   | 86,298                     | 37,623                   | 80,472                     | 84,764                   | 78,771                     | 67,189                   | 121,005                  | 94,560                   | 70,524                   | 54,338                   | 35,894                   | 39,276                    |
| 大 阪<br>Osaka                                      | 滋 賀<br>Shiga     |  | 89,253    | 8,678                      | 3,682                    | 7,619                      | 8,204                    | 7,667                      | 6,625                    | 12,137                   | 9,423                    | 7,183                    | 5,478                    | 3,401                    | 3,748                     |
|                                                   | 京 都<br>Kyoto     |  | 153,384   | 15,507                     | 6,370                    | 13,392                     | 13,827                   | 12,727                     | 11,040                   | 19,274                   | 15,232                   | 11,353                   | 8,805                    | 6,110                    | 7,030                     |
|                                                   | 大 阪<br>Osaka     |  | 552,007   | 50,454                     | 20,525                   | 45,251                     | 48,427                   | 47,234                     | 40,188                   | 72,431                   | 56,573                   | 41,171                   | 32,811                   | 23,409                   | 27,074                    |
|                                                   | 兵 庫<br>Hyogo     |  | 353,078   | 32,098                     | 13,164                   | 28,288                     | 29,358                   | 28,611                     | 24,637                   | 45,241                   | 35,654                   | 28,136                   | 22,390                   | 15,850                   | 18,543                    |
|                                                   | 奈 良<br>Nara      |  | 76,861    | 7,599                      | 3,015                    | 6,408                      | 6,353                    | 6,449                      | 5,562                    | 10,013                   | 7,930                    | 6,115                    | 4,656                    | 3,014                    | 3,570                     |
|                                                   | 和歌山<br>Wakayama  |  | 45,175    | 5,378                      | 2,381                    | 5,092                      | 4,624                    | 4,151                      | 3,455                    | 5,588                    | 4,395                    | 3,283                    | 2,084                    | 1,194                    | 1,263                     |
|                                                   | 計 Total          |  | 1,269,758 | 119,714                    | 49,137                   | 106,050                    | 110,793                  | 106,839                    | 91,507                   | 164,684                  | 129,207                  | 97,241                   | 76,224                   | 52,978                   | 61,228                    |
| 広 島<br>Hiroshima                                  | 鳥 取<br>Tottori   |  | 30,258    | 3,412                      | 1,697                    | 3,853                      | 3,703                    | 3,413                      | 2,723                    | 3,818                    | 2,698                    | 1,893                    | 906                      | 485                      | 544                       |
|                                                   | 島 根<br>Shimane   |  | 37,420    | 4,112                      | 2,230                    | 4,695                      | 4,578                    | 4,053                      | 3,435                    | 4,979                    | 3,151                    | 2,553                    | 1,161                    | 625                      | 595                       |
|                                                   | 岡 山<br>Okayama   |  | 102,668   | 10,025                     | 4,634                    | 10,122                     | 10,616                   | 9,858                      | 8,638                    | 14,701                   | 10,413                   | 7,593                    | 4,737                    | 2,766                    | 3,010                     |
|                                                   | 広 島<br>Hiroshima |  | 153,255   | 14,964                     | 6,948                    | 14,581                     | 14,984                   | 13,742                     | 12,072                   | 20,565                   | 15,280                   | 11,411                   | 8,101                    | 5,309                    | 5,521                     |
|                                                   | 山 口<br>Yamaguchi |  | 66,562    | 7,771                      | 3,635                    | 7,242                      | 6,656                    | 6,208                      | 5,233                    | 8,639                    | 6,501                    | 4,807                    | 3,002                    | 1,674                    | 1,848                     |
|                                                   | 計 Total          |  | 390,163   | 40,284                     | 19,144                   | 40,493                     | 40,537                   | 37,274                     | 32,101                   | 52,702                   | 38,043                   | 28,257                   | 17,907                   | 10,859                   | 11,518                    |
| 高 松<br>Takamatsu                                  | 徳 島<br>Tokushima |  | 37,295    | 3,351                      | 1,657                    | 3,846                      | 3,817                    | 3,745                      | 2,942                    | 4,856                    | 3,877                    | 3,064                    | 1,926                    | 1,095                    | 1,123                     |
|                                                   | 香 川<br>Kagawa    |  | 50,619    | 4,732                      | 2,248                    | 5,042                      | 5,361                    | 5,055                      | 4,289                    | 7,068                    | 5,029                    | 3,618                    | 2,495                    | 1,511                    | 1,395                     |
|                                                   | 愛 媛<br>Ehime     |  | 58,570    | 6,937                      | 2,961                    | 6,478                      | 6,002                    | 5,580                      | 4,646                    | 7,439                    | 5,277                    | 4,100                    | 2,442                    | 1,586                    | 1,678                     |
|                                                   | 高 知<br>Kochi     |  | 29,544    | 3,897                      | 1,880                    | 3,807                      | 3,404                    | 3,039                      | 2,420                    | 3,533                    | 2,389                    | 1,763                    | 839                      | 559                      | 554                       |
|                                                   | 計 Total          |  | 176,028   | 18,917                     | 8,746                    | 19,173                     | 18,584                   | 17,419                     | 14,297                   | 22,896                   | 16,572                   | 12,545                   | 7,702                    | 4,751                    | 4,750                     |
| 福 岡<br>Fukuoka                                    | 福 岡<br>Fukuoka   |  | 284,355   | 31,735                     | 13,707                   | 29,583                     | 28,425                   | 25,607                     | 21,250                   | 35,996                   | 26,424                   | 19,450                   | 13,866                   | 9,016                    | 10,337                    |
|                                                   | 佐 賀<br>Saga      |  | 51,449    | 6,348                      | 3,222                    | 6,821                      | 6,184                    | 5,355                      | 4,208                    | 6,452                    | 4,362                    | 3,341                    | 1,682                    | 860                      | 939                       |
|                                                   | 長 崎<br>Nagasaki  |  | 61,930    | 8,490                      | 3,925                    | 7,953                      | 7,238                    | 6,128                      | 4,553                    | 7,046                    | 5,035                    | 3,895                    | 2,285                    | 1,313                    | 1,296                     |
|                                                   | 計 Total          |  | 397,734   | 46,573                     | 20,854                   | 44,357                     | 41,847                   | 37,090                     | 30,011                   | 49,494                   | 35,821                   | 26,686                   | 17,833                   | 11,189                   | 12,572                    |
| 熊 本<br>Kumamoto                                   | 熊 本<br>Kumamoto  |  | 88,976    | 10,525                     | 5,050                    | 11,006                     | 10,364                   | 9,162                      | 7,248                    | 10,910                   | 7,730                    | 5,490                    | 3,149                    | 1,882                    | 2,065                     |
|                                                   | 大 分<br>Oita      |  | 48,761    | 5,798                      | 2,778                    | 5,877                      | 5,372                    | 4,735                      | 3,859                    | 6,099                    | 4,313                    | 3,245                    | 1,857                    | 1,065                    | 1,219                     |
|                                                   | 宮 崎<br>Miyazaki  |  | 47,607    | 6,535                      | 3,232                    | 6,867                      | 5,757                    | 4,769                      | 3,599                    | 5,296                    | 3,709                    | 2,766                    | 1,353                    | 831                      | 862                       |
|                                                   | 鹿児島<br>Kagoshima |  | 73,259    | 10,422                     | 4,823                    | 9,594                      | 8,583                    | 7,250                      | 5,724                    | 8,316                    | 5,736                    | 4,236                    | 2,378                    | 1,369                    | 1,483                     |
|                                                   | 計 Total          |  | 258,603   | 33,280                     | 15,883                   | 33,344                     | 30,076                   | 25,916                     | 20,430                   | 30,621                   | 21,488                   | 15,737                   | 8,737                    | 5,147                    | 5,629                     |
| 沖 縄<br>Okinawa                                    | 沖 縄<br>Okinawa   |  | 58,456    | 9,651                      | 3,721                    | 8,110                      | 6,822                    | 5,694                      | 4,157                    | 6,485                    | 4,432                    | 2,961                    | 1,643                    | 1,028                    | 1,123                     |
| 全 国 計 Grand Total                                 |                  |  | 7,946,399 | 764,557                    | 332,690                  | 727,582                    | 738,938                  | 690,999                    | 577,385                  | 1,000,723                | 768,167                  | 581,320                  | 437,686                  | 305,963                  | 363,332                   |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows "(1) Number of income earners by income range" by prefecture.



(単位：人)  
(In persons)

| 1, 200万円<br>以下<br>12 million yen<br>or less | 1, 500万円<br>以下<br>15 million yen<br>or less | 2, 000万円<br>以下<br>20 million yen<br>or less | 3, 000万円<br>以下<br>30 million yen<br>or less | 5, 000万円<br>以下<br>50 million yen<br>or less | 1億円<br>以下<br>0.1 billion yen<br>or less | 2億円<br>以下<br>0.2 billion yen<br>or less | 5億円<br>以下<br>0.5 billion yen<br>or less | 10億円<br>以下<br>1 billion yen<br>or less | 20億円<br>以下<br>2 billion yen<br>or less | 50億円<br>以下<br>5 billion yen<br>or less | 100億円<br>以下<br>10 billion yen<br>or less | 100億円<br>超<br>Over 10<br>billion yen | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |  |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|------------------------------------------|--------------------------------------|--------------------------------------------------------------------|---------------------------|--|
| 4, 294                                      | 3, 453                                      | 3, 415                                      | 2, 635                                      | 854                                         | 235                                     | 46                                      | 5                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 北海道<br>Hokkaido                                                    | 札 幌<br>Sapporo            |  |
| 536                                         | 430                                         | 521                                         | 331                                         | 85                                          | 31                                      | 3                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 青 森<br>Aomori                                                      | 仙 台<br>Sendai             |  |
| 562                                         | 467                                         | 527                                         | 343                                         | 103                                         | 31                                      | 9                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岩 手<br>Iwate                                                       |                           |  |
| 2, 462                                      | 1, 844                                      | 1, 524                                      | 914                                         | 309                                         | 83                                      | 24                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 宮 城<br>Miyagi                                                      |                           |  |
| 417                                         | 349                                         | 421                                         | 261                                         | 71                                          | 17                                      | 2                                       | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 秋 田<br>Akita                                                       |                           |  |
| 540                                         | 448                                         | 529                                         | 358                                         | 97                                          | 27                                      | 4                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 形<br>Yamagata                                                    |                           |  |
| 1, 091                                      | 829                                         | 831                                         | 692                                         | 258                                         | 80                                      | 13                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 福 島<br>Fukushima                                                   |                           |  |
| 5, 608                                      | 4, 367                                      | 4, 353                                      | 2, 899                                      | 923                                         | 269                                     | 55                                      | 6                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 3, 399                                      | 2, 273                                      | 1, 725                                      | 1, 126                                      | 362                                         | 116                                     | 19                                      | 2                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 茨 城<br>Ibaraki                                                     | 関東信越<br>Kanto<br>Shinetsu |  |
| 1, 943                                      | 1, 320                                      | 1, 086                                      | 785                                         | 316                                         | 102                                     | 16                                      | 6                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 栃 木<br>Tochigi                                                     |                           |  |
| 1, 505                                      | 1, 180                                      | 1, 252                                      | 956                                         | 381                                         | 131                                     | 24                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 群 馬<br>Gunma                                                       |                           |  |
| 12, 064                                     | 8, 543                                      | 6, 402                                      | 4, 472                                      | 1, 647                                      | 477                                     | 76                                      | 12                                      | 1                                      | －                                      | －                                      | －                                        | －                                    | 埼 玉<br>Saitama                                                     |                           |  |
| 1, 345                                      | 1, 037                                      | 1, 264                                      | 893                                         | 249                                         | 90                                      | 6                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 新 潟<br>Niigata                                                     |                           |  |
| 1, 542                                      | 1, 199                                      | 1, 315                                      | 958                                         | 288                                         | 112                                     | 14                                      | 2                                       | 1                                      | 1                                      | －                                      | －                                        | －                                    | 長 野<br>Nagano                                                      |                           |  |
| 21, 798                                     | 15, 552                                     | 13, 044                                     | 9, 190                                      | 3, 243                                      | 1, 028                                  | 155                                     | 26                                      | 5                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 12, 672                                     | 9, 346                                      | 7, 215                                      | 4, 894                                      | 1, 691                                      | 541                                     | 91                                      | 17                                      | 4                                      | 1                                      | －                                      | －                                        | －                                    | 千 葉<br>Chiba                                                       | 東 京<br>Tokyo              |  |
| 58, 353                                     | 48, 821                                     | 42, 383                                     | 29, 114                                     | 11, 528                                     | 4, 767                                  | 1, 263                                  | 320                                     | 52                                     | 21                                     | 2                                      | －                                        | －                                    | 東 京<br>Tokyo                                                       |                           |  |
| 28, 033                                     | 20, 456                                     | 15, 037                                     | 9, 931                                      | 3, 255                                      | 1, 121                                  | 219                                     | 31                                      | 5                                      | 4                                      | －                                      | －                                        | －                                    | 神奈川<br>Kanagawa                                                    |                           |  |
| 633                                         | 551                                         | 651                                         | 391                                         | 108                                         | 43                                      | 18                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 梨<br>Yamanashi                                                   |                           |  |
| 99, 691                                     | 79, 174                                     | 65, 286                                     | 44, 330                                     | 16, 582                                     | 6, 472                                  | 1, 591                                  | 369                                     | 61                                     | 26                                     | 2                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 875                                         | 724                                         | 575                                         | 369                                         | 117                                         | 38                                      | 8                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 富 山<br>Toyama                                                      | 金 沢<br>Kanazawa           |  |
| 1, 004                                      | 920                                         | 772                                         | 520                                         | 203                                         | 52                                      | 6                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 石 川<br>Ishikawa                                                    |                           |  |
| 553                                         | 478                                         | 479                                         | 316                                         | 94                                          | 38                                      | 2                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 福 井<br>Fukui                                                       |                           |  |
| 2, 432                                      | 2, 122                                      | 1, 826                                      | 1, 205                                      | 414                                         | 128                                     | 16                                      | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 1, 975                                      | 1, 461                                      | 1, 387                                      | 1, 007                                      | 312                                         | 122                                     | 19                                      | 7                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岐 阜<br>Gifu                                                        | 名古屋<br>Nagoya             |  |
| 3, 598                                      | 2, 698                                      | 2, 581                                      | 1, 827                                      | 665                                         | 220                                     | 43                                      | 8                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 静 岡<br>Shizuoka                                                    |                           |  |
| 13, 385                                     | 11, 211                                     | 7, 756                                      | 5, 548                                      | 2, 182                                      | 719                                     | 155                                     | 29                                      | 4                                      | 1                                      | －                                      | －                                        | －                                    | 愛 知<br>Aichi                                                       |                           |  |
| 1, 892                                      | 1, 355                                      | 1, 225                                      | 829                                         | 316                                         | 91                                      | 16                                      | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 三 重<br>Mie                                                         |                           |  |
| 20, 850                                     | 16, 725                                     | 12, 949                                     | 9, 211                                      | 3, 475                                      | 1, 152                                  | 233                                     | 44                                      | 4                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 1, 857                                      | 1, 424                                      | 1, 120                                      | 704                                         | 212                                         | 77                                      | 10                                      | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 滋 賀<br>Shiga                                                       | 大 阪<br>Osaka              |  |
| 4, 038                                      | 3, 344                                      | 2, 690                                      | 1, 719                                      | 650                                         | 214                                     | 39                                      | 15                                      | 6                                      | 2                                      | －                                      | －                                        | －                                    | 京 都<br>Kyoto                                                       |                           |  |
| 14, 353                                     | 11, 276                                     | 9, 864                                      | 6, 911                                      | 2, 818                                      | 1, 010                                  | 189                                     | 35                                      | 3                                      | －                                      | －                                      | －                                        | －                                    | 大 阪<br>Osaka                                                       |                           |  |
| 10, 232                                     | 7, 807                                      | 6, 486                                      | 4, 258                                      | 1, 601                                      | 583                                     | 119                                     | 19                                      | 3                                      | －                                      | －                                      | －                                        | －                                    | 兵 庫<br>Hyogo                                                       |                           |  |
| 1, 921                                      | 1, 534                                      | 1, 352                                      | 926                                         | 319                                         | 112                                     | 11                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 奈 良<br>Nara                                                        |                           |  |
| 642                                         | 502                                         | 528                                         | 413                                         | 153                                         | 44                                      | 5                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 和歌山<br>Wakayama                                                    |                           |  |
| 33, 043                                     | 25, 887                                     | 22, 040                                     | 14, 931                                     | 5, 753                                      | 2, 040                                  | 373                                     | 75                                      | 12                                     | 2                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 314                                         | 276                                         | 309                                         | 145                                         | 55                                          | 9                                       | 4                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鳥 取<br>Tottori                                                     | 広 島<br>Hiroshima          |  |
| 350                                         | 331                                         | 329                                         | 180                                         | 45                                          | 16                                      | 2                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 島 根<br>Shimane                                                     |                           |  |
| 1, 749                                      | 1, 362                                      | 1, 275                                      | 781                                         | 291                                         | 79                                      | 16                                      | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岡 山<br>Okayama                                                     |                           |  |
| 3, 177                                      | 2, 275                                      | 2, 153                                      | 1, 363                                      | 605                                         | 167                                     | 28                                      | 8                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 広 島<br>Hiroshima                                                   |                           |  |
| 992                                         | 828                                         | 769                                         | 538                                         | 162                                         | 46                                      | 10                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 口<br>Yamaguchi                                                   |                           |  |
| 6, 582                                      | 5, 072                                      | 4, 835                                      | 3, 007                                      | 1, 158                                      | 317                                     | 60                                      | 12                                      | 1                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 597                                         | 463                                         | 501                                         | 301                                         | 103                                         | 25                                      | 4                                       | 1                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 徳 島<br>Tokushima                                                   | 高 松<br>Takamatsu          |  |
| 807                                         | 683                                         | 688                                         | 426                                         | 122                                         | 43                                      | 6                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 香 川<br>Kagawa                                                      |                           |  |
| 994                                         | 807                                         | 831                                         | 532                                         | 190                                         | 77                                      | 12                                      | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 愛 媛<br>Ehime                                                       |                           |  |
| 367                                         | 323                                         | 383                                         | 270                                         | 92                                          | 23                                      | 2                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 高 知<br>Kochi                                                       |                           |  |
| 2, 765                                      | 2, 276                                      | 2, 403                                      | 1, 529                                      | 507                                         | 168                                     | 24                                      | 3                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 5, 965                                      | 4, 836                                      | 4, 009                                      | 2, 804                                      | 987                                         | 286                                     | 56                                      | 14                                      | 2                                      | －                                      | －                                      | －                                        | －                                    | 福 岡<br>Fukuoka                                                     | 福 岡<br>Fukuoka            |  |
| 484                                         | 410                                         | 404                                         | 260                                         | 87                                          | 26                                      | 4                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 佐 賀<br>Saga                                                        |                           |  |
| 813                                         | 656                                         | 689                                         | 446                                         | 125                                         | 38                                      | 6                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 長 崎<br>Nagasaki                                                    |                           |  |
| 7, 262                                      | 5, 902                                      | 5, 102                                      | 3, 510                                      | 1, 199                                      | 350                                     | 66                                      | 14                                      | 2                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 1, 204                                      | 1, 027                                      | 1, 191                                      | 681                                         | 215                                         | 66                                      | 7                                       | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 熊 本<br>Kumamoto                                                    | 熊 本<br>Kumamoto           |  |
| 684                                         | 575                                         | 634                                         | 455                                         | 149                                         | 38                                      | 9                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 大 分<br>Oita                                                        |                           |  |
| 504                                         | 455                                         | 503                                         | 408                                         | 123                                         | 34                                      | 4                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 宮 崎<br>Miyazaki                                                    |                           |  |
| 842                                         | 754                                         | 898                                         | 613                                         | 183                                         | 50                                      | 5                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鹿児島<br>Kagoshima                                                   |                           |  |
| 3, 234                                      | 2, 811                                      | 3, 226                                      | 2, 157                                      | 670                                         | 188                                     | 25                                      | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 644                                         | 577                                         | 736                                         | 534                                         | 114                                         | 19                                      | 5                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 沖 縄<br>Okinawa                                                     | 沖 縄<br>Okinawa            |  |
| 208, 203                                    | 163, 918                                    | 139, 215                                    | 95, 138                                     | 34, 892                                     | 12, 366                                 | 2, 649                                  | 558                                     | 86                                     | 30                                     | 2                                      | －                                        | －                                    | 全 国 計<br>Grand Total                                               |                           |  |

## (3) 都道府県別の人員 (その13) (雑所得者: 合計)

Income earners by prefecture (Part 13) (Miscellaneous income earners: all return types)

| 区 分<br>Type<br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | 合 計<br>Total | 70万円<br>以下<br>0.7 million yen<br>or less | 100万円<br>以下<br>1 million yen<br>or less | 150万円<br>以下<br>1.5 million yen<br>or less | 200万円<br>以下<br>2 million yen<br>or less | 250万円<br>以下<br>2.5 million yen<br>or less | 300万円<br>以下<br>3 million yen<br>or less | 400万円<br>以下<br>4 million yen<br>or less | 500万円<br>以下<br>5 million yen<br>or less | 600万円<br>以下<br>6 million yen<br>or less | 700万円<br>以下<br>7 million yen<br>or less | 800万円<br>以下<br>8 million yen<br>or less | 1,000万円<br>以下<br>10 million yen<br>or less |
|------------------------------------------------------------------|---------------|--------------|------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|--------------------------------------------|
|                                                                  |               |              | 以下                                       | 以下                                      | 以下                                        | 以下                                      | 以下                                        | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                         |
| 札 幌<br>Sapporo                                                   | 北海道 Hokkaido  | 195,229      | 61,230                                   | 18,086                                  | 46,635                                    | 34,828                                  | 16,276                                    | 8,761                                   | 6,444                                   | 1,591                                   | 543                                     | 264                                     | 132                                     | 144                                        |
| 仙 台<br>Sendai                                                    | 青 森 Aomori    | 47,602       | 16,884                                   | 5,018                                   | 12,143                                    | 7,410                                   | 3,134                                     | 1,589                                   | 987                                     | 258                                     | 68                                      | 32                                      | 13                                      | 23                                         |
|                                                                  | 岩 手 Iwate     | 58,341       | 22,769                                   | 7,037                                   | 13,314                                    | 8,051                                   | 3,670                                     | 1,751                                   | 1,215                                   | 293                                     | 101                                     | 47                                      | 26                                      | 21                                         |
|                                                                  | 宮 城 Miyagi    | 97,856       | 30,012                                   | 9,725                                   | 22,009                                    | 15,697                                  | 8,594                                     | 5,487                                   | 4,381                                   | 1,177                                   | 395                                     | 140                                     | 72                                      | 55                                         |
|                                                                  | 秋 田 Akita     | 45,587       | 17,026                                   | 6,054                                   | 11,004                                    | 6,066                                   | 2,625                                     | 1,504                                   | 914                                     | 222                                     | 83                                      | 27                                      | 19                                      | 14                                         |
|                                                                  | 山 形 Yamagata  | 52,621       | 19,143                                   | 7,057                                   | 12,852                                    | 7,391                                   | 3,159                                     | 1,622                                   | 979                                     | 229                                     | 90                                      | 39                                      | 14                                      | 19                                         |
|                                                                  | 福 島 Fukushima | 79,054       | 28,392                                   | 9,647                                   | 17,877                                    | 11,387                                  | 5,652                                     | 3,151                                   | 2,020                                   | 540                                     | 159                                     | 69                                      | 33                                      | 38                                         |
|                                                                  | 計 Total       | 381,061      | 134,226                                  | 44,538                                  | 89,199                                    | 56,002                                  | 26,834                                    | 15,104                                  | 10,496                                  | 2,719                                   | 896                                     | 354                                     | 177                                     | 170                                        |
| 関東信越<br>Kanto<br>Shinetsu                                        | 茨 城 Ibaraki   | 140,364      | 35,523                                   | 11,617                                  | 31,854                                    | 27,591                                  | 16,215                                    | 8,341                                   | 6,284                                   | 1,750                                   | 533                                     | 248                                     | 104                                     | 99                                         |
|                                                                  | 栃 木 Tochigi   | 84,372       | 25,244                                   | 8,041                                   | 19,169                                    | 14,427                                  | 7,866                                     | 4,531                                   | 3,402                                   | 980                                     | 316                                     | 131                                     | 73                                      | 71                                         |
|                                                                  | 群 馬 Gunma     | 79,390       | 24,117                                   | 7,595                                   | 18,126                                    | 13,170                                  | 7,548                                     | 4,323                                   | 3,096                                   | 826                                     | 246                                     | 123                                     | 59                                      | 53                                         |
|                                                                  | 埼 玉 Saitama   | 328,544      | 88,322                                   | 23,152                                  | 67,174                                    | 56,583                                  | 36,524                                    | 23,515                                  | 21,818                                  | 6,699                                   | 2,220                                   | 888                                     | 485                                     | 404                                        |
|                                                                  | 新 潟 Niigata   | 103,903      | 34,987                                   | 13,448                                  | 25,130                                    | 15,195                                  | 7,410                                     | 3,935                                   | 2,673                                   | 615                                     | 226                                     | 98                                      | 56                                      | 45                                         |
|                                                                  | 長 野 Nagano    | 114,657      | 38,799                                   | 13,267                                  | 24,295                                    | 16,850                                  | 9,401                                     | 5,731                                   | 4,300                                   | 1,143                                   | 392                                     | 167                                     | 84                                      | 71                                         |
|                                                                  | 計 Total       | 851,230      | 246,992                                  | 77,120                                  | 185,748                                   | 143,816                                 | 84,964                                    | 50,376                                  | 41,573                                  | 12,013                                  | 3,933                                   | 1,655                                   | 861                                     | 743                                        |
| 東 京<br>Tokyo                                                     | 千 葉 Chiba     | 295,004      | 75,451                                   | 19,514                                  | 56,336                                    | 49,445                                  | 33,821                                    | 23,231                                  | 23,690                                  | 7,990                                   | 2,705                                   | 1,115                                   | 547                                     | 425                                        |
|                                                                  | 東 京 Tokyo     | 569,386      | 186,251                                  | 37,778                                  | 83,041                                    | 78,309                                  | 56,908                                    | 40,484                                  | 46,703                                  | 19,514                                  | 8,176                                   | 4,023                                   | 2,112                                   | 2,061                                      |
|                                                                  | 神奈川 Kanagawa  | 447,101      | 110,900                                  | 25,531                                  | 74,559                                    | 75,105                                  | 54,629                                    | 38,206                                  | 41,257                                  | 15,328                                  | 5,492                                   | 2,308                                   | 1,199                                   | 1,083                                      |
|                                                                  | 山 梨 Yamanashi | 38,604       | 12,038                                   | 3,907                                   | 8,817                                     | 6,196                                   | 3,538                                     | 1,871                                   | 1,520                                   | 405                                     | 130                                     | 51                                      | 36                                      | 36                                         |
|                                                                  | 計 Total       | 1,350,095    | 384,640                                  | 86,730                                  | 222,753                                   | 209,055                                 | 148,896                                   | 103,792                                 | 113,170                                 | 43,237                                  | 16,503                                  | 7,497                                   | 3,894                                   | 3,605                                      |
| 金 沢<br>Kanazawa                                                  | 富 山 Toyama    | 56,817       | 16,202                                   | 7,205                                   | 13,804                                    | 9,247                                   | 4,683                                     | 2,684                                   | 2,063                                   | 528                                     | 170                                     | 67                                      | 40                                      | 36                                         |
|                                                                  | 石 川 Ishikawa  | 52,878       | 16,561                                   | 6,166                                   | 12,472                                    | 8,418                                   | 4,325                                     | 2,287                                   | 1,753                                   | 475                                     | 182                                     | 76                                      | 40                                      | 32                                         |
|                                                                  | 福 井 Fukui     | 37,095       | 11,495                                   | 4,439                                   | 8,517                                     | 5,927                                   | 3,003                                     | 1,691                                   | 1,373                                   | 351                                     | 130                                     | 62                                      | 20                                      | 24                                         |
|                                                                  | 計 Total       | 146,790      | 44,258                                   | 17,810                                  | 34,793                                    | 23,592                                  | 12,011                                    | 6,662                                   | 5,189                                   | 1,354                                   | 482                                     | 205                                     | 100                                     | 92                                         |
| 名古屋<br>Nagoya                                                    | 岐 阜 Gifu      | 93,905       | 27,430                                   | 9,068                                   | 21,173                                    | 15,726                                  | 8,952                                     | 5,303                                   | 4,295                                   | 1,122                                   | 389                                     | 166                                     | 77                                      | 74                                         |
|                                                                  | 静 岡 Shizuoka  | 165,993      | 47,560                                   | 14,952                                  | 35,597                                    | 28,648                                  | 17,131                                    | 10,064                                  | 8,076                                   | 2,290                                   | 747                                     | 296                                     | 156                                     | 161                                        |
|                                                                  | 愛 知 Aichi     | 322,134      | 88,507                                   | 23,298                                  | 61,928                                    | 56,221                                  | 39,586                                    | 22,951                                  | 19,580                                  | 5,606                                   | 1,961                                   | 846                                     | 424                                     | 408                                        |
|                                                                  | 三 重 Mie       | 93,795       | 24,144                                   | 8,474                                   | 21,210                                    | 16,499                                  | 10,514                                    | 6,282                                   | 4,782                                   | 1,161                                   | 348                                     | 140                                     | 68                                      | 69                                         |
|                                                                  | 計 Total       | 675,827      | 187,641                                  | 55,792                                  | 139,908                                   | 117,094                                 | 76,183                                    | 44,600                                  | 36,733                                  | 10,179                                  | 3,445                                   | 1,448                                   | 725                                     | 712                                        |
| 大 阪<br>Osaka                                                     | 滋 賀 Shiga     | 74,299       | 20,667                                   | 6,665                                   | 15,670                                    | 12,464                                  | 8,222                                     | 4,750                                   | 3,896                                   | 1,213                                   | 368                                     | 151                                     | 66                                      | 56                                         |
|                                                                  | 京 都 Kyoto     | 115,537      | 37,362                                   | 9,655                                   | 23,338                                    | 18,437                                  | 11,401                                    | 6,679                                   | 5,538                                   | 1,658                                   | 631                                     | 252                                     | 139                                     | 144                                        |
|                                                                  | 大 阪 Osaka     | 336,932      | 101,053                                  | 25,121                                  | 65,996                                    | 57,606                                  | 34,928                                    | 21,577                                  | 19,498                                  | 6,216                                   | 2,125                                   | 906                                     | 478                                     | 472                                        |
|                                                                  | 兵 庫 Hyogo     | 265,778      | 73,619                                   | 20,632                                  | 55,890                                    | 46,412                                  | 28,084                                    | 16,643                                  | 15,916                                  | 4,937                                   | 1,652                                   | 679                                     | 329                                     | 338                                        |
|                                                                  | 奈 良 Nara      | 72,711       | 17,653                                   | 4,948                                   | 14,910                                    | 13,182                                  | 8,222                                     | 5,551                                   | 5,583                                   | 1,596                                   | 540                                     | 220                                     | 98                                      | 75                                         |
|                                                                  | 和歌山 Wakayama  | 43,365       | 12,994                                   | 4,222                                   | 10,945                                    | 7,573                                   | 3,473                                     | 1,889                                   | 1,535                                   | 423                                     | 138                                     | 53                                      | 35                                      | 27                                         |
|                                                                  | 計 Total       | 908,622      | 263,348                                  | 71,243                                  | 186,749                                   | 155,674                                 | 94,330                                    | 57,089                                  | 51,966                                  | 16,043                                  | 5,454                                   | 2,261                                   | 1,145                                   | 1,112                                      |
| 広 島<br>Hiroshima                                                 | 鳥 取 Tottori   | 30,459       | 10,973                                   | 3,781                                   | 6,737                                     | 4,414                                   | 2,293                                     | 1,144                                   | 791                                     | 189                                     | 61                                      | 20                                      | 11                                      | 11                                         |
|                                                                  | 島 根 Shimane   | 38,169       | 13,074                                   | 4,941                                   | 8,493                                     | 5,993                                   | 2,721                                     | 1,468                                   | 1,089                                   | 236                                     | 66                                      | 34                                      | 13                                      | 16                                         |
|                                                                  | 岡 山 Okayama   | 97,515       | 32,677                                   | 11,013                                  | 22,337                                    | 14,672                                  | 7,823                                     | 4,111                                   | 3,194                                   | 961                                     | 297                                     | 146                                     | 82                                      | 56                                         |
|                                                                  | 広 島 Hiroshima | 145,962      | 41,258                                   | 14,802                                  | 34,922                                    | 25,469                                  | 14,041                                    | 7,339                                   | 5,665                                   | 1,391                                   | 455                                     | 219                                     | 104                                     | 80                                         |
|                                                                  | 山 口 Yamaguchi | 81,101       | 22,569                                   | 8,513                                   | 19,870                                    | 14,616                                  | 7,885                                     | 3,987                                   | 2,701                                   | 565                                     | 195                                     | 80                                      | 32                                      | 31                                         |
|                                                                  | 計 Total       | 393,206      | 120,551                                  | 43,050                                  | 92,359                                    | 65,164                                  | 34,763                                    | 18,049                                  | 13,440                                  | 3,342                                   | 1,074                                   | 499                                     | 242                                     | 194                                        |
| 高 松<br>Takamatsu                                                 | 徳 島 Tokushima | 34,395       | 10,588                                   | 3,985                                   | 8,642                                     | 5,649                                   | 2,726                                     | 1,393                                   | 924                                     | 284                                     | 79                                      | 41                                      | 15                                      | 18                                         |
|                                                                  | 香 川 Kagawa    | 50,782       | 16,069                                   | 5,856                                   | 11,546                                    | 7,600                                   | 4,291                                     | 2,501                                   | 1,984                                   | 547                                     | 185                                     | 73                                      | 36                                      | 34                                         |
|                                                                  | 愛 媛 Ehime     | 59,483       | 19,898                                   | 6,299                                   | 13,564                                    | 9,497                                   | 4,868                                     | 2,756                                   | 1,785                                   | 465                                     | 143                                     | 50                                      | 38                                      | 42                                         |
|                                                                  | 高 知 Kochi     | 32,417       | 11,392                                   | 3,791                                   | 7,719                                     | 4,869                                   | 2,373                                     | 1,116                                   | 790                                     | 207                                     | 65                                      | 25                                      | 15                                      | 24                                         |
|                                                                  | 計 Total       | 177,077      | 57,947                                   | 19,931                                  | 41,471                                    | 27,615                                  | 14,258                                    | 7,766                                   | 5,483                                   | 1,503                                   | 472                                     | 189                                     | 104                                     | 118                                        |
| 福 岡<br>Fukuoka                                                   | 福 岡 Fukuoka   | 216,412      | 69,130                                   | 20,292                                  | 47,404                                    | 35,487                                  | 19,914                                    | 10,980                                  | 8,646                                   | 2,625                                   | 848                                     | 346                                     | 180                                     | 198                                        |
|                                                                  | 佐 賀 Saga      | 40,223       | 14,296                                   | 4,543                                   | 8,890                                     | 6,275                                   | 2,963                                     | 1,524                                   | 1,206                                   | 298                                     | 122                                     | 38                                      | 17                                      | 15                                         |
|                                                                  | 長 崎 Nagasaki  | 58,504       | 19,217                                   | 6,005                                   | 13,717                                    | 10,359                                  | 4,621                                     | 2,215                                   | 1,655                                   | 418                                     | 126                                     | 67                                      | 25                                      | 23                                         |
|                                                                  | 計 Total       | 315,139      | 102,643                                  | 30,840                                  | 70,011                                    | 52,121                                  | 27,498                                    | 14,719                                  | 11,507                                  | 3,341                                   | 1,096                                   | 451                                     | 222                                     | 236                                        |
| 熊 本<br>Kumamoto                                                  | 熊 本 Kumamoto  | 70,192       | 24,192                                   | 7,337                                   | 15,820                                    | 11,103                                  | 5,672                                     | 2,916                                   | 2,105                                   | 578                                     | 175                                     | 97                                      | 51                                      | 48                                         |
|                                                                  | 大 分 Oita      | 46,624       | 14,645                                   | 4,549                                   | 10,793                                    | 7,936                                   | 4,148                                     | 2,179                                   | 1,631                                   | 441                                     | 137                                     | 61                                      | 32                                      | 33                                         |
|                                                                  | 宮 崎 Miyazaki  | 42,105       | 15,691                                   | 4,517                                   | 9,463                                     | 6,512                                   | 3,041                                     | 1,444                                   | 1,000                                   | 249                                     | 81                                      | 34                                      | 21                                      | 12                                         |
|                                                                  | 鹿児島 Kagoshima | 65,568       | 23,301                                   | 6,892                                   | 14,612                                    | 10,941                                  | 4,932                                     | 2,376                                   | 1,732                                   | 482                                     | 132                                     | 66                                      | 31                                      | 19                                         |
|                                                                  | 計 Total       | 224,489      | 77,829                                   | 23,295                                  | 50,688                                    | 36,492                                  | 17,793                                    | 8,915                                   | 6,468                                   | 1,750                                   | 525                                     | 258                                     | 135                                     | 112                                        |
| 沖 縄<br>Okinawa                                                   | 沖 縄 Okinawa   | 37,066       | 15,035                                   | 3,143                                   | 7,915                                     | 5,793                                   | 2,510                                     | 1,275                                   | 844                                     | 243                                     | 109                                     | 44                                      | 36                                      | 36                                         |
| 全 国 計 Grand Total                                                |               | 5,655,831    | 1,696,340                                | 491,578                                 | 1,168,229                                 | 927,246                                 | 556,316                                   | 337,108                                 | 303,313                                 | 97,315                                  | 34,532                                  | 15,125                                  | 7,773                                   | 7,274                                      |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows "(1) Number of income earners by income range" by prefecture.

(単位：人)  
(In persons)

| 1, 200万円<br>以下<br>12 million yen<br>or less | 1, 500万円<br>以下<br>15 million yen<br>or less | 2, 000万円<br>以下<br>20 million yen<br>or less | 3, 000万円<br>以下<br>30 million yen<br>or less | 5, 000万円<br>以下<br>50 million yen<br>or less | 1億円<br>以下<br>0.1 billion yen<br>or less | 2億円<br>以下<br>0.2 billion yen<br>or less | 5億円<br>以下<br>0.5 billion yen<br>or less | 10億円<br>以下<br>1 billion yen<br>or less | 20億円<br>以下<br>2 billion yen<br>or less | 50億円<br>以下<br>5 billion yen<br>or less | 100億円<br>以下<br>10 billion yen<br>or less | 100億円<br>超<br>Over 10<br>billion yen | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |  |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|------------------------------------------|--------------------------------------|--------------------------------------------------------------------|---------------------------|--|
| 70                                          | 67                                          | 40                                          | 59                                          | 27                                          | 21                                      | 6                                       | 4                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 北海道<br>Hokkaido                                                    | 札幌<br>Sapporo             |  |
| 14                                          | 8                                           | 9                                           | 6                                           | 3                                           | 2                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 青 森<br>Aomori                                                      | 仙 台<br>Sendai             |  |
| 15                                          | 8                                           | 7                                           | 8                                           | 5                                           | 3                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岩 手<br>Iwate                                                       |                           |  |
| 26                                          | 25                                          | 24                                          | 16                                          | 13                                          | 3                                       | 3                                       | －                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 宮 城<br>Miyagi                                                      |                           |  |
| 4                                           | 7                                           | 7                                           | 5                                           | 5                                           | 1                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 秋 田<br>Akita                                                       |                           |  |
| 7                                           | 8                                           | 9                                           | 1                                           | 1                                           | －                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 形<br>Yamagata                                                    |                           |  |
| 24                                          | 25                                          | 15                                          | 12                                          | 11                                          | 2                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 福 島<br>Fukushima                                                   |                           |  |
| 90                                          | 81                                          | 71                                          | 48                                          | 38                                          | 11                                      | 5                                       | －                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 55                                          | 50                                          | 33                                          | 33                                          | 20                                          | 8                                       | 3                                       | 2                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 茨 城<br>Ibaraki                                                     | 関東信越<br>Kanto<br>Shinetsu |  |
| 30                                          | 23                                          | 22                                          | 29                                          | 11                                          | 4                                       | 1                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 栃 木<br>Tochigi                                                     |                           |  |
| 28                                          | 21                                          | 25                                          | 17                                          | 7                                           | 9                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 群 馬<br>Gunma                                                       |                           |  |
| 198                                         | 165                                         | 152                                         | 105                                         | 70                                          | 39                                      | 21                                      | 8                                       | 1                                      | 1                                      | －                                      | －                                        | －                                    | 埼 玉<br>Saitama                                                     |                           |  |
| 21                                          | 16                                          | 20                                          | 8                                           | 6                                           | 6                                       | 6                                       | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 新 潟<br>Niigata                                                     |                           |  |
| 36                                          | 42                                          | 33                                          | 21                                          | 16                                          | 7                                       | 1                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 長 野<br>Nagano                                                      |                           |  |
| 368                                         | 317                                         | 285                                         | 213                                         | 130                                         | 73                                      | 33                                      | 14                                      | 2                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 208                                         | 151                                         | 136                                         | 118                                         | 65                                          | 38                                      | 13                                      | 5                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 千 葉<br>Chiba                                                       | 東 京<br>Tokyo              |  |
| 959                                         | 841                                         | 711                                         | 553                                         | 484                                         | 287                                     | 108                                     | 62                                      | 12                                     | 5                                      | 3                                      | －                                        | 1                                    | 東 京<br>Tokyo                                                       |                           |  |
| 447                                         | 280                                         | 292                                         | 237                                         | 139                                         | 73                                      | 26                                      | 6                                       | 3                                      | －                                      | 1                                      | －                                        | －                                    | 神奈川<br>Kanagawa                                                    |                           |  |
| 16                                          | 10                                          | 12                                          | 8                                           | 6                                           | 6                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 梨<br>Yamanashi                                                   |                           |  |
| 1, 630                                      | 1, 282                                      | 1, 151                                      | 916                                         | 694                                         | 404                                     | 148                                     | 73                                      | 15                                     | 5                                      | 4                                      | －                                        | 1                                    | 計<br>Total                                                         |                           |  |
| 16                                          | 21                                          | 14                                          | 22                                          | 11                                          | 2                                       | 1                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 富 山<br>Toyama                                                      | 金 沢<br>Kanazawa           |  |
| 25                                          | 18                                          | 23                                          | 8                                           | 10                                          | 4                                       | 2                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 石 川<br>Ishikawa                                                    |                           |  |
| 16                                          | 17                                          | 16                                          | 6                                           | 5                                           | －                                       | 3                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 福 井<br>Fukui                                                       |                           |  |
| 57                                          | 56                                          | 53                                          | 36                                          | 26                                          | 6                                       | 6                                       | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 39                                          | 16                                          | 21                                          | 23                                          | 14                                          | 11                                      | 4                                       | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岐 阜<br>Gifu                                                        | 名古屋<br>Nagoya             |  |
| 89                                          | 64                                          | 46                                          | 55                                          | 29                                          | 21                                      | 7                                       | 1                                       | 2                                      | －                                      | －                                      | －                                        | 1                                    | 静 岡<br>Shizuoka                                                    |                           |  |
| 206                                         | 157                                         | 164                                         | 127                                         | 94                                          | 48                                      | 14                                      | 6                                       | 1                                      | 1                                      | －                                      | －                                        | －                                    | 愛 知<br>Aichi                                                       |                           |  |
| 28                                          | 23                                          | 17                                          | 20                                          | 9                                           | 6                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 三 重<br>Mie                                                         |                           |  |
| 362                                         | 260                                         | 248                                         | 225                                         | 146                                         | 86                                      | 26                                      | 9                                       | 3                                      | 1                                      | －                                      | －                                        | 1                                    | 計<br>Total                                                         |                           |  |
| 27                                          | 29                                          | 23                                          | 18                                          | 7                                           | 2                                       | 2                                       | 2                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 滋 賀<br>Shiga                                                       | 大 阪<br>Osaka              |  |
| 69                                          | 56                                          | 58                                          | 46                                          | 27                                          | 31                                      | 11                                      | 4                                       | －                                      | 1                                      | －                                      | －                                        | －                                    | 京 都<br>Kyoto                                                       |                           |  |
| 225                                         | 199                                         | 184                                         | 136                                         | 103                                         | 71                                      | 20                                      | 14                                      | 3                                      | 1                                      | －                                      | －                                        | －                                    | 大 阪<br>Osaka                                                       |                           |  |
| 142                                         | 118                                         | 132                                         | 104                                         | 71                                          | 52                                      | 15                                      | 10                                      | 1                                      | 2                                      | －                                      | －                                        | －                                    | 兵 庫<br>Hyogo                                                       |                           |  |
| 42                                          | 33                                          | 17                                          | 21                                          | 5                                           | 9                                       | 4                                       | 1                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 奈 良<br>Nara                                                        |                           |  |
| 14                                          | 13                                          | 12                                          | 7                                           | 8                                           | 2                                       | 1                                       | －                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 和歌山<br>Wakayama                                                    |                           |  |
| 519                                         | 448                                         | 426                                         | 332                                         | 221                                         | 167                                     | 53                                      | 31                                      | 7                                      | 4                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 12                                          | 3                                           | 6                                           | 6                                           | 1                                           | 4                                       | －                                       | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鳥 取<br>Tottori                                                     | 広 島<br>Hiroshima          |  |
| 9                                           | －                                           | 9                                           | 4                                           | 1                                           | 1                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 島 根<br>Shimane                                                     |                           |  |
| 39                                          | 34                                          | 26                                          | 20                                          | 13                                          | 9                                       | 2                                       | 2                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 岡 山<br>Okayama                                                     |                           |  |
| 52                                          | 47                                          | 36                                          | 42                                          | 20                                          | 12                                      | 7                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 広 島<br>Hiroshima                                                   |                           |  |
| 16                                          | 12                                          | 11                                          | 7                                           | 4                                           | 2                                       | 3                                       | 1                                       | －                                      | －                                      | 1                                      | －                                        | －                                    | 山 口<br>Yamaguchi                                                   |                           |  |
| 128                                         | 96                                          | 88                                          | 79                                          | 39                                          | 28                                      | 13                                      | 6                                       | 1                                      | －                                      | 1                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 15                                          | 11                                          | 13                                          | 4                                           | 5                                           | 2                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 徳 島<br>Tokushima                                                   | 高 松<br>Takamatsu          |  |
| 11                                          | 12                                          | 13                                          | 10                                          | 8                                           | 3                                       | 2                                       | －                                       | －                                      | 1                                      | －                                      | －                                        | －                                    | 香 川<br>Kagawa                                                      |                           |  |
| 18                                          | 19                                          | 14                                          | 10                                          | 11                                          | 4                                       | 2                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 愛 媛<br>Ehime                                                       |                           |  |
| 10                                          | 9                                           | 2                                           | 4                                           | 4                                           | 2                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 高 知<br>Kochi                                                       |                           |  |
| 54                                          | 51                                          | 42                                          | 28                                          | 28                                          | 11                                      | 5                                       | －                                       | －                                      | 1                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 82                                          | 76                                          | 71                                          | 66                                          | 24                                          | 26                                      | 9                                       | 5                                       | 3                                      | －                                      | －                                      | －                                        | －                                    | 福 岡<br>Fukuoka                                                     | 福 岡<br>Fukuoka            |  |
| 6                                           | 11                                          | 5                                           | 9                                           | 3                                           | 1                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 佐 賀<br>Saga                                                        |                           |  |
| 12                                          | 11                                          | 12                                          | 12                                          | 2                                           | 4                                       | 3                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 長 崎<br>Nagasaki                                                    |                           |  |
| 100                                         | 98                                          | 88                                          | 87                                          | 29                                          | 31                                      | 13                                      | 5                                       | 3                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 25                                          | 24                                          | 19                                          | 16                                          | 8                                           | 3                                       | 2                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 熊 本<br>Kumamoto                                                    | 熊 本<br>Kumamoto           |  |
| 7                                           | 11                                          | 7                                           | 5                                           | 7                                           | 1                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 大 分<br>Oita                                                        |                           |  |
| 7                                           | 11                                          | 10                                          | 8                                           | 2                                           | 2                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 宮 崎<br>Miyazaki                                                    |                           |  |
| 14                                          | 6                                           | 9                                           | 9                                           | 6                                           | 6                                       | 2                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鹿児島<br>Kagoshima                                                   |                           |  |
| 53                                          | 52                                          | 45                                          | 38                                          | 23                                          | 12                                      | 5                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 22                                          | 13                                          | 16                                          | 12                                          | 11                                          | 7                                       | 1                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 沖 縄<br>Okinawa                                                     | 沖 縄<br>Okinawa            |  |
| 3, 453                                      | 2, 821                                      | 2, 553                                      | 2, 073                                      | 1, 412                                      | 857                                     | 314                                     | 146                                     | 34                                     | 12                                     | 5                                      | －                                        | 2                                    | 全 国 計<br>Grand Total                                               |                           |  |

## (3) 都道府県別の人員（その14）（雑所得者：申告納税額のある者）

## Income earners by prefecture (Part 14) (Miscellaneous income earners: taxpayers who have income tax self-assessment)

| 区 分<br>Type<br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               |  | 合 計<br>Total | 70万円<br>以下<br>0.7 million yen<br>or less | 100万円<br>以下<br>1 million yen<br>or less | 150万円<br>以下<br>1.5 million yen<br>or less | 200万円<br>以下<br>2 million yen<br>or less | 250万円<br>以下<br>2.5 million yen<br>or less | 300万円<br>以下<br>3 million yen<br>or less | 400万円<br>以下<br>4 million yen<br>or less | 500万円<br>以下<br>5 million yen<br>or less | 600万円<br>以下<br>6 million yen<br>or less | 700万円<br>以下<br>7 million yen<br>or less | 800万円<br>以下<br>8 million yen<br>or less | 1,000万円<br>以下<br>10 million yen<br>or less |
|------------------------------------------------------------------|---------------|--|--------------|------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|--------------------------------------------|
| 札 幌<br>Sapporo                                                   | 北海道 Hokkaido  |  | 26,486       | 500                                      | 1,538                                   | 4,857                                     | 6,704                                   | 5,221                                     | 3,367                                   | 2,522                                   | 760                                     | 316                                     | 193                                     | 109                                     | 119                                        |
| 仙 台<br>Sendai                                                    | 青 森 Aomori    |  | 5,965        | 110                                      | 419                                     | 1,269                                     | 1,529                                   | 1,132                                     | 734                                     | 494                                     | 138                                     | 43                                      | 25                                      | 11                                      | 20                                         |
|                                                                  | 岩 手 Iwate     |  | 7,690        | 171                                      | 610                                     | 1,738                                     | 2,060                                   | 1,419                                     | 757                                     | 597                                     | 159                                     | 64                                      | 39                                      | 16                                      | 19                                         |
|                                                                  | 宮 城 Miyagi    |  | 13,858       | 259                                      | 759                                     | 2,570                                     | 3,451                                   | 2,686                                     | 1,681                                   | 1,455                                   | 472                                     | 217                                     | 104                                     | 60                                      | 46                                         |
|                                                                  | 秋 田 Akita     |  | 5,164        | 108                                      | 503                                     | 1,354                                     | 1,281                                   | 835                                       | 489                                     | 347                                     | 119                                     | 54                                      | 19                                      | 16                                      | 11                                         |
|                                                                  | 山 形 Yamagata  |  | 6,447        | 145                                      | 617                                     | 1,636                                     | 1,672                                   | 1,074                                     | 624                                     | 420                                     | 114                                     | 56                                      | 31                                      | 14                                      | 18                                         |
|                                                                  | 福 島 Fukushima |  | 10,883       | 256                                      | 872                                     | 2,673                                     | 2,759                                   | 1,866                                     | 1,087                                   | 823                                     | 264                                     | 99                                      | 54                                      | 24                                      | 29                                         |
|                                                                  | 計 Total       |  | 50,007       | 1,049                                    | 3,780                                   | 11,240                                    | 12,752                                  | 9,012                                     | 5,372                                   | 4,136                                   | 1,266                                   | 533                                     | 272                                     | 141                                     | 143                                        |
| 関東信越<br>Kanto<br>Shinetsu                                        | 茨 城 Ibaraki   |  | 17,866       | 353                                      | 834                                     | 3,005                                     | 4,326                                   | 3,551                                     | 2,175                                   | 2,047                                   | 756                                     | 290                                     | 170                                     | 82                                      | 80                                         |
|                                                                  | 栃 木 Tochigi   |  | 11,222       | 226                                      | 665                                     | 2,135                                     | 2,859                                   | 2,043                                     | 1,211                                   | 1,137                                   | 437                                     | 185                                     | 92                                      | 58                                      | 60                                         |
|                                                                  | 群 馬 Gunma     |  | 11,597       | 187                                      | 633                                     | 2,208                                     | 3,006                                   | 2,090                                     | 1,357                                   | 1,255                                   | 435                                     | 148                                     | 85                                      | 48                                      | 43                                         |
|                                                                  | 埼 玉 Saitama   |  | 48,941       | 1,099                                    | 2,237                                   | 7,740                                     | 11,376                                  | 9,276                                     | 6,054                                   | 5,715                                   | 2,355                                   | 1,157                                   | 579                                     | 343                                     | 312                                        |
|                                                                  | 新 潟 Niigata   |  | 14,112       | 340                                      | 1,233                                   | 3,576                                     | 3,718                                   | 2,297                                     | 1,241                                   | 1,045                                   | 299                                     | 132                                     | 69                                      | 43                                      | 38                                         |
|                                                                  | 長 野 Nagano    |  | 17,039       | 393                                      | 1,230                                   | 3,579                                     | 4,286                                   | 2,879                                     | 1,842                                   | 1,585                                   | 579                                     | 265                                     | 124                                     | 68                                      | 62                                         |
|                                                                  | 計 Total       |  | 120,777      | 2,598                                    | 6,832                                   | 22,243                                    | 29,571                                  | 22,136                                    | 13,880                                  | 12,784                                  | 4,861                                   | 2,177                                   | 1,119                                   | 642                                     | 595                                        |
| 東 京<br>Tokyo                                                     | 千 葉 Chiba     |  | 44,051       | 904                                      | 2,026                                   | 6,637                                     | 9,791                                   | 8,152                                     | 5,525                                   | 5,415                                   | 2,322                                   | 1,216                                   | 705                                     | 361                                     | 332                                        |
|                                                                  | 東 京 Tokyo     |  | 94,049       | 2,224                                    | 4,648                                   | 12,429                                    | 17,506                                  | 14,843                                    | 10,914                                  | 12,193                                  | 6,221                                   | 3,876                                   | 2,475                                   | 1,501                                   | 1,549                                      |
|                                                                  | 神奈川 Kanagawa  |  | 66,207       | 1,322                                    | 2,677                                   | 8,234                                     | 13,351                                  | 11,825                                    | 8,461                                   | 9,165                                   | 4,274                                   | 2,488                                   | 1,405                                   | 830                                     | 815                                        |
|                                                                  | 山 梨 Yamanashi |  | 6,475        | 102                                      | 369                                     | 1,251                                     | 1,608                                   | 1,266                                     | 772                                     | 641                                     | 219                                     | 91                                      | 39                                      | 31                                      | 28                                         |
|                                                                  | 計 Total       |  | 210,782      | 4,552                                    | 9,720                                   | 28,551                                    | 42,256                                  | 36,086                                    | 25,672                                  | 27,414                                  | 13,036                                  | 7,671                                   | 4,624                                   | 2,723                                   | 2,724                                      |
| 金 沢<br>Kanazawa                                                  | 富 山 Toyama    |  | 7,955        | 167                                      | 523                                     | 1,748                                     | 2,068                                   | 1,347                                     | 815                                     | 719                                     | 265                                     | 104                                     | 51                                      | 33                                      | 31                                         |
|                                                                  | 石 川 Ishikawa  |  | 7,862        | 167                                      | 517                                     | 1,648                                     | 2,013                                   | 1,363                                     | 845                                     | 760                                     | 238                                     | 115                                     | 54                                      | 35                                      | 24                                         |
|                                                                  | 福 井 Fukui     |  | 6,094        | 91                                       | 452                                     | 1,367                                     | 1,523                                   | 1,105                                     | 628                                     | 541                                     | 162                                     | 77                                      | 52                                      | 15                                      | 20                                         |
|                                                                  | 計 Total       |  | 21,911       | 425                                      | 1,492                                   | 4,763                                     | 5,604                                   | 3,815                                     | 2,288                                   | 2,020                                   | 665                                     | 296                                     | 157                                     | 83                                      | 75                                         |
| 名古屋<br>Nagoya                                                    | 岐 阜 Gifu      |  | 15,155       | 281                                      | 758                                     | 2,745                                     | 3,886                                   | 2,954                                     | 1,741                                   | 1,629                                   | 554                                     | 236                                     | 130                                     | 64                                      | 58                                         |
|                                                                  | 静 岡 Shizuoka  |  | 28,376       | 564                                      | 1,615                                   | 5,258                                     | 7,147                                   | 5,130                                     | 3,278                                   | 3,080                                   | 1,066                                   | 478                                     | 209                                     | 130                                     | 135                                        |
|                                                                  | 愛 知 Aichi     |  | 50,465       | 1,016                                    | 2,371                                   | 7,775                                     | 11,579                                  | 9,544                                     | 6,385                                   | 6,320                                   | 2,424                                   | 1,108                                   | 552                                     | 310                                     | 333                                        |
|                                                                  | 三 重 Mie       |  | 12,421       | 219                                      | 647                                     | 2,290                                     | 3,077                                   | 2,378                                     | 1,493                                   | 1,342                                   | 477                                     | 206                                     | 88                                      | 51                                      | 56                                         |
|                                                                  | 計 Total       |  | 106,417      | 2,080                                    | 5,391                                   | 18,068                                    | 25,689                                  | 20,006                                    | 12,897                                  | 12,371                                  | 4,521                                   | 2,028                                   | 979                                     | 555                                     | 582                                        |
| 大 阪<br>Osaka                                                     | 滋 賀 Shiga     |  | 9,909        | 175                                      | 519                                     | 1,756                                     | 2,433                                   | 1,811                                     | 1,159                                   | 1,143                                   | 415                                     | 195                                     | 104                                     | 49                                      | 42                                         |
|                                                                  | 京 都 Kyoto     |  | 15,468       | 360                                      | 814                                     | 2,662                                     | 3,616                                   | 2,862                                     | 1,886                                   | 1,676                                   | 637                                     | 331                                     | 145                                     | 99                                      | 111                                        |
|                                                                  | 大 阪 Osaka     |  | 42,091       | 867                                      | 2,165                                   | 6,675                                     | 9,489                                   | 7,648                                     | 5,071                                   | 4,982                                   | 1,951                                   | 1,076                                   | 553                                     | 342                                     | 385                                        |
|                                                                  | 兵 庫 Hyogo     |  | 33,393       | 633                                      | 1,603                                   | 5,486                                     | 7,764                                   | 6,129                                     | 4,102                                   | 4,022                                   | 1,452                                   | 739                                     | 397                                     | 209                                     | 263                                        |
|                                                                  | 奈 良 Nara      |  | 8,763        | 120                                      | 314                                     | 1,335                                     | 2,010                                   | 1,724                                     | 1,148                                   | 1,061                                   | 412                                     | 245                                     | 140                                     | 68                                      | 62                                         |
|                                                                  | 和歌山 Wakayama  |  | 5,318        | 75                                       | 279                                     | 989                                       | 1,376                                   | 1,029                                     | 625                                     | 530                                     | 187                                     | 86                                      | 33                                      | 28                                      | 24                                         |
|                                                                  | 計 Total       |  | 114,942      | 2,230                                    | 5,694                                   | 18,903                                    | 26,688                                  | 21,203                                    | 13,991                                  | 13,414                                  | 5,054                                   | 2,672                                   | 1,372                                   | 795                                     | 887                                        |
| 広 島<br>Hiroshima                                                 | 鳥 取 Tottori   |  | 3,714        | 65                                       | 297                                     | 851                                       | 953                                     | 632                                       | 399                                     | 307                                     | 101                                     | 43                                      | 17                                      | 8                                       | 10                                         |
|                                                                  | 島 根 Shimane   |  | 5,525        | 99                                       | 465                                     | 1,273                                     | 1,430                                   | 929                                       | 602                                     | 492                                     | 114                                     | 46                                      | 26                                      | 11                                      | 15                                         |
|                                                                  | 岡 山 Okayama   |  | 13,582       | 202                                      | 840                                     | 2,737                                     | 3,399                                   | 2,500                                     | 1,546                                   | 1,358                                   | 439                                     | 195                                     | 112                                     | 68                                      | 50                                         |
|                                                                  | 広 島 Hiroshima |  | 23,531       | 318                                      | 1,307                                   | 4,348                                     | 6,067                                   | 4,491                                     | 2,830                                   | 2,621                                   | 751                                     | 297                                     | 163                                     | 81                                      | 70                                         |
|                                                                  | 山 口 Yamaguchi |  | 12,409       | 171                                      | 719                                     | 2,431                                     | 3,332                                   | 2,453                                     | 1,532                                   | 1,182                                   | 294                                     | 133                                     | 58                                      | 25                                      | 24                                         |
|                                                                  | 計 Total       |  | 58,761       | 855                                      | 3,628                                   | 11,640                                    | 15,181                                  | 11,005                                    | 6,909                                   | 5,960                                   | 1,699                                   | 714                                     | 376                                     | 193                                     | 169                                        |
| 高 松<br>Takamatsu                                                 | 徳 島 Tokushima |  | 3,500        | 75                                       | 238                                     | 720                                       | 872                                     | 610                                       | 386                                     | 319                                     | 117                                     | 56                                      | 31                                      | 15                                      | 12                                         |
|                                                                  | 香 川 Kagawa    |  | 6,541        | 105                                      | 433                                     | 1,281                                     | 1,601                                   | 1,154                                     | 737                                     | 698                                     | 258                                     | 106                                     | 52                                      | 27                                      | 32                                         |
|                                                                  | 愛 媛 Ehime     |  | 7,441        | 103                                      | 499                                     | 1,594                                     | 1,938                                   | 1,333                                     | 805                                     | 659                                     | 236                                     | 95                                      | 36                                      | 33                                      | 35                                         |
|                                                                  | 高 知 Kochi     |  | 4,075        | 82                                       | 309                                     | 873                                       | 1,042                                   | 733                                       | 411                                     | 387                                     | 112                                     | 43                                      | 21                                      | 13                                      | 19                                         |
|                                                                  | 計 Total       |  | 21,557       | 365                                      | 1,479                                   | 4,468                                     | 5,453                                   | 3,830                                     | 2,339                                   | 2,063                                   | 723                                     | 300                                     | 140                                     | 88                                      | 98                                         |
| 福 岡<br>Fukuoka                                                   | 福 岡 Fukuoka   |  | 26,769       | 501                                      | 1,585                                   | 4,789                                     | 6,650                                   | 5,071                                     | 3,050                                   | 2,733                                   | 991                                     | 494                                     | 258                                     | 139                                     | 175                                        |
|                                                                  | 佐 賀 Saga      |  | 5,286        | 103                                      | 422                                     | 1,071                                     | 1,297                                   | 966                                       | 615                                     | 516                                     | 123                                     | 81                                      | 29                                      | 15                                      | 12                                         |
|                                                                  | 長 崎 Nagasaki  |  | 7,993        | 115                                      | 502                                     | 1,567                                     | 2,216                                   | 1,442                                     | 946                                     | 759                                     | 224                                     | 80                                      | 52                                      | 19                                      | 22                                         |
|                                                                  | 計 Total       |  | 40,048       | 719                                      | 2,509                                   | 7,427                                     | 10,163                                  | 7,479                                     | 4,611                                   | 4,008                                   | 1,338                                   | 655                                     | 339                                     | 173                                     | 209                                        |
| 熊 本<br>Kumamoto                                                  | 熊 本 Kumamoto  |  | 8,995        | 155                                      | 687                                     | 1,793                                     | 2,231                                   | 1,686                                     | 1,025                                   | 798                                     | 291                                     | 108                                     | 68                                      | 34                                      | 37                                         |
|                                                                  | 大 分 Oita      |  | 6,443        | 94                                       | 338                                     | 1,204                                     | 1,593                                   | 1,253                                     | 842                                     | 709                                     | 197                                     | 75                                      | 52                                      | 22                                      | 26                                         |
|                                                                  | 宮 崎 Miyazaki  |  | 5,274        | 113                                      | 352                                     | 1,136                                     | 1,349                                   | 999                                       | 627                                     | 434                                     | 122                                     | 48                                      | 27                                      | 18                                      | 11                                         |
|                                                                  | 鹿児島 Kagoshima |  | 9,216        | 175                                      | 596                                     | 1,790                                     | 2,433                                   | 1,817                                     | 1,095                                   | 841                                     | 236                                     | 91                                      | 49                                      | 28                                      | 18                                         |
|                                                                  | 計 Total       |  | 29,928       | 537                                      | 1,973                                   | 5,923                                     | 7,606                                   | 5,755                                     | 3,589                                   | 2,782                                   | 846                                     | 322                                     | 196                                     | 102                                     | 92                                         |
| 沖 縄<br>Okinawa                                                   | 沖 縄 Okinawa   |  | 6,479        | 150                                      | 479                                     | 1,241                                     | 1,725                                   | 1,298                                     | 703                                     | 485                                     | 143                                     | 77                                      | 35                                      | 29                                      | 33                                         |
| 全 国 計 Grand Total                                                |               |  | 808,095      | 16,060                                   | 44,515                                  | 139,324                                   | 189,392                                 | 146,846                                   | 95,618                                  | 89,959                                  | 34,912                                  | 17,761                                  | 9,802                                   | 5,633                                   | 5,726                                      |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows “(1) Number of income earners by income range” by prefecture.

(単位：人)

(In persons)

| 1, 200万円<br>以下<br>12 million yen<br>or less | 1, 500万円<br>以下<br>15 million yen<br>or less | 2, 000万円<br>以下<br>20 million yen<br>or less | 3, 000万円<br>以下<br>30 million yen<br>or less | 5, 000万円<br>以下<br>50 million yen<br>or less | 1億円<br>以下<br>0.1 billion yen<br>or less | 2億円<br>以下<br>0.2 billion yen<br>or less | 5億円<br>以下<br>0.5 billion yen<br>or less | 10億円<br>以下<br>1 billion yen<br>or less | 20億円<br>以下<br>2 billion yen<br>or less | 50億円<br>以下<br>5 billion yen<br>or less | 100億円<br>以下<br>10 billion yen<br>or less | 100億円<br>超<br>Over 10<br>billion yen | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |  |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|------------------------------------------|--------------------------------------|--------------------------------------------------------------------|---------------------------|--|
| 67                                          | 62                                          | 38                                          | 55                                          | 26                                          | 21                                      | 6                                       | 4                                       | 1                                      | -                                      | -                                      | -                                        | -                                    | 北海道<br>Hokkaido                                                    | 札幌<br>Sapporo             |  |
| 13                                          | 8                                           | 9                                           | 6                                           | 3                                           | 1                                       | 1                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 青 森<br>Aomori                                                      | 仙 台<br>Sendai             |  |
| 13                                          | 6                                           | 7                                           | 7                                           | 5                                           | 3                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 岩 手<br>Iwate                                                       |                           |  |
| 17                                          | 22                                          | 23                                          | 16                                          | 12                                          | 3                                       | 3                                       | -                                       | 2                                      | -                                      | -                                      | -                                        | -                                    | 宮 城<br>Miyagi                                                      |                           |  |
| 4                                           | 7                                           | 6                                           | 5                                           | 5                                           | 1                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 秋 田<br>Akita                                                       |                           |  |
| 7                                           | 7                                           | 9                                           | 1                                           | 1                                           | -                                       | 1                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 山 形<br>Yamagata                                                    |                           |  |
| 18                                          | 22                                          | 13                                          | 12                                          | 10                                          | 2                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 福 島<br>Fukushima                                                   |                           |  |
| 72                                          | 72                                          | 67                                          | 47                                          | 36                                          | 10                                      | 5                                       | -                                       | 2                                      | -                                      | -                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| 51                                          | 46                                          | 33                                          | 33                                          | 20                                          | 8                                       | 3                                       | 2                                       | 1                                      | -                                      | -                                      | -                                        | -                                    | 茨 城<br>Ibaraki                                                     | 関東信越<br>Kanto<br>Shinetsu |  |
| 27                                          | 22                                          | 20                                          | 28                                          | 11                                          | 4                                       | 1                                       | 1                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 栃 木<br>Tochigi                                                     |                           |  |
| 26                                          | 19                                          | 24                                          | 16                                          | 7                                           | 9                                       | 1                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 群 馬<br>Gunma                                                       |                           |  |
| 160                                         | 150                                         | 148                                         | 102                                         | 70                                          | 37                                      | 21                                      | 8                                       | 1                                      | 1                                      | -                                      | -                                        | -                                    | 埼 玉<br>Saitama                                                     |                           |  |
| 21                                          | 13                                          | 20                                          | 8                                           | 5                                           | 6                                       | 6                                       | 2                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 新 潟<br>Niigata                                                     |                           |  |
| 32                                          | 40                                          | 30                                          | 21                                          | 15                                          | 7                                       | 1                                       | 1                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 長 野<br>Nagano                                                      |                           |  |
| 317                                         | 290                                         | 275                                         | 208                                         | 128                                         | 71                                      | 33                                      | 14                                      | 2                                      | 1                                      | -                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| 177                                         | 131                                         | 129                                         | 115                                         | 62                                          | 33                                      | 13                                      | 5                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 千 葉<br>Chiba                                                       | 東 京<br>Tokyo              |  |
| 813                                         | 737                                         | 654                                         | 528                                         | 471                                         | 278                                     | 107                                     | 61                                      | 12                                     | 5                                      | 3                                      | -                                        | 1                                    | 東 京<br>Tokyo                                                       |                           |  |
| 374                                         | 254                                         | 268                                         | 231                                         | 130                                         | 67                                      | 26                                      | 6                                       | 3                                      | -                                      | 1                                      | -                                        | -                                    | 神奈川<br>Kanagawa                                                    |                           |  |
| 16                                          | 10                                          | 11                                          | 8                                           | 6                                           | 6                                       | 1                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 山 梨<br>Yamanashi                                                   |                           |  |
| 1, 380                                      | 1, 132                                      | 1, 062                                      | 882                                         | 669                                         | 384                                     | 147                                     | 72                                      | 15                                     | 5                                      | 4                                      | -                                        | 1                                    | 計<br>Total                                                         |                           |  |
| 16                                          | 19                                          | 14                                          | 22                                          | 9                                           | 2                                       | 1                                       | 1                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 富 山<br>Toyama                                                      | 金 沢<br>Kanazawa           |  |
| 23                                          | 15                                          | 21                                          | 8                                           | 9                                           | 4                                       | 2                                       | 1                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 石 川<br>Ishikawa                                                    |                           |  |
| 15                                          | 16                                          | 16                                          | 6                                           | 5                                           | -                                       | 3                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 福 井<br>Fukui                                                       |                           |  |
| 54                                          | 50                                          | 51                                          | 36                                          | 23                                          | 6                                       | 6                                       | 2                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| 33                                          | 13                                          | 21                                          | 22                                          | 13                                          | 11                                      | 4                                       | 2                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 岐 阜<br>Gifu                                                        | 名古屋<br>Nagoya             |  |
| 77                                          | 56                                          | 43                                          | 54                                          | 27                                          | 19                                      | 6                                       | 1                                       | 2                                      | -                                      | -                                      | -                                        | 1                                    | 静 岡<br>Shizuoka                                                    |                           |  |
| 179                                         | 137                                         | 156                                         | 122                                         | 87                                          | 45                                      | 14                                      | 6                                       | 1                                      | 1                                      | -                                      | -                                        | -                                    | 愛 知<br>Aichi                                                       |                           |  |
| 26                                          | 19                                          | 17                                          | 19                                          | 9                                           | 6                                       | 1                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 三 重<br>Mie                                                         |                           |  |
| 315                                         | 225                                         | 237                                         | 217                                         | 136                                         | 81                                      | 25                                      | 9                                       | 3                                      | 1                                      | -                                      | -                                        | 1                                    | 計<br>Total                                                         |                           |  |
| 26                                          | 27                                          | 23                                          | 18                                          | 7                                           | 2                                       | 2                                       | 2                                       | 1                                      | -                                      | -                                      | -                                        | -                                    | 滋 賀<br>Shiga                                                       | 大 阪<br>Osaka              |  |
| 54                                          | 51                                          | 55                                          | 43                                          | 26                                          | 25                                      | 11                                      | 3                                       | -                                      | 1                                      | -                                      | -                                        | -                                    | 京 都<br>Kyoto                                                       |                           |  |
| 203                                         | 183                                         | 168                                         | 131                                         | 96                                          | 68                                      | 20                                      | 14                                      | 3                                      | 1                                      | -                                      | -                                        | -                                    | 大 阪<br>Osaka                                                       |                           |  |
| 120                                         | 103                                         | 126                                         | 100                                         | 69                                          | 49                                      | 15                                      | 9                                       | 1                                      | 2                                      | -                                      | -                                        | -                                    | 兵 庫<br>Hyogo                                                       |                           |  |
| 35                                          | 31                                          | 17                                          | 21                                          | 5                                           | 9                                       | 4                                       | 1                                       | 1                                      | -                                      | -                                      | -                                        | -                                    | 奈 良<br>Nara                                                        |                           |  |
| 13                                          | 13                                          | 12                                          | 7                                           | 8                                           | 2                                       | 1                                       | -                                       | 1                                      | -                                      | -                                      | -                                        | -                                    | 和歌山<br>Wakayama                                                    |                           |  |
| 451                                         | 408                                         | 401                                         | 320                                         | 211                                         | 155                                     | 53                                      | 29                                      | 7                                      | 4                                      | -                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| 10                                          | 3                                           | 6                                           | 6                                           | 1                                           | 3                                       | -                                       | 2                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 鳥 取<br>Tottori                                                     | 広 島<br>Hiroshima          |  |
| 8                                           | -                                           | 8                                           | 4                                           | 1                                           | 1                                       | 1                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 島 根<br>Shimane                                                     |                           |  |
| 35                                          | 29                                          | 26                                          | 20                                          | 12                                          | 9                                       | 2                                       | 2                                       | 1                                      | -                                      | -                                      | -                                        | -                                    | 岡 山<br>Okayama                                                     |                           |  |
| 42                                          | 38                                          | 34                                          | 37                                          | 18                                          | 11                                      | 6                                       | 1                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 広 島<br>Hiroshima                                                   |                           |  |
| 16                                          | 11                                          | 11                                          | 6                                           | 4                                           | 2                                       | 3                                       | 1                                       | -                                      | -                                      | 1                                      | -                                        | -                                    | 山 口<br>Yamaguchi                                                   |                           |  |
| 111                                         | 81                                          | 85                                          | 73                                          | 36                                          | 26                                      | 12                                      | 6                                       | 1                                      | -                                      | 1                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| 14                                          | 11                                          | 12                                          | 4                                           | 5                                           | 2                                       | 1                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 徳 島<br>Tokushima                                                   | 高 松<br>Takamatsu          |  |
| 10                                          | 12                                          | 12                                          | 9                                           | 8                                           | 3                                       | 2                                       | -                                       | -                                      | 1                                      | -                                      | -                                        | -                                    | 香 川<br>Kagawa                                                      |                           |  |
| 16                                          | 19                                          | 14                                          | 9                                           | 11                                          | 4                                       | 2                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 愛 媛<br>Ehime                                                       |                           |  |
| 10                                          | 8                                           | 2                                           | 4                                           | 4                                           | 2                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 高 知<br>Kochi                                                       |                           |  |
| 50                                          | 50                                          | 40                                          | 26                                          | 28                                          | 11                                      | 5                                       | -                                       | -                                      | 1                                      | -                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| 70                                          | 70                                          | 65                                          | 63                                          | 24                                          | 24                                      | 9                                       | 5                                       | 3                                      | -                                      | -                                      | -                                        | -                                    | 福 岡<br>Fukuoka                                                     | 福 岡<br>Fukuoka            |  |
| 6                                           | 11                                          | 5                                           | 9                                           | 3                                           | 1                                       | 1                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 佐 賀<br>Saga                                                        |                           |  |
| 10                                          | 9                                           | 11                                          | 11                                          | 1                                           | 4                                       | 3                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 長 崎<br>Nagasaki                                                    |                           |  |
| 86                                          | 90                                          | 81                                          | 83                                          | 28                                          | 29                                      | 13                                      | 5                                       | 3                                      | -                                      | -                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| 15                                          | 21                                          | 19                                          | 13                                          | 8                                           | 3                                       | 2                                       | 1                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 熊 本<br>Kumamoto                                                    | 熊 本<br>Kumamoto           |  |
| 6                                           | 11                                          | 7                                           | 5                                           | 7                                           | 1                                       | 1                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 大 分<br>Oita                                                        |                           |  |
| 6                                           | 10                                          | 10                                          | 8                                           | 2                                           | 2                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 宮 崎<br>Miyazaki                                                    |                           |  |
| 11                                          | 5                                           | 9                                           | 9                                           | 6                                           | 5                                       | 2                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 鹿児島<br>Kagoshima                                                   |                           |  |
| 38                                          | 47                                          | 45                                          | 35                                          | 23                                          | 11                                      | 5                                       | 1                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| 22                                          | 12                                          | 16                                          | 12                                          | 10                                          | 7                                       | 1                                       | 1                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 沖 縄<br>Okinawa                                                     | 沖 縄<br>Okinawa            |  |
| 2, 963                                      | 2, 519                                      | 2, 398                                      | 1, 994                                      | 1, 354                                      | 812                                     | 311                                     | 143                                     | 34                                     | 12                                     | 5                                      | -                                        | 2                                    | 全 国 計<br>Grand Total                                               |                           |  |

## (3) 都道府県別の人員（その15）（雑所得者：還付申告をした者）

## Income earners by prefecture (Part 15) (Miscellaneous income earners: filing returns for refunds)

| 区 分<br>Type<br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | 合 計<br>Total | 70万円<br>以下<br>0.7 million yen<br>or less | 100万円<br>以下<br>1 million yen<br>or less | 150万円<br>以下<br>1.5 million yen<br>or less | 200万円<br>以下<br>2 million yen<br>or less | 250万円<br>以下<br>2.5 million yen<br>or less | 300万円<br>以下<br>3 million yen<br>or less | 400万円<br>以下<br>4 million yen<br>or less | 500万円<br>以下<br>5 million yen<br>or less | 600万円<br>以下<br>6 million yen<br>or less | 700万円<br>以下<br>7 million yen<br>or less | 800万円<br>以下<br>8 million yen<br>or less | 1,000万円<br>以下<br>10 million yen<br>or less |
|------------------------------------------------------------------|---------------|--------------|------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|--------------------------------------------|
|                                                                  |               |              | 以下                                       | 以下                                      | 以下                                        | 以下                                      | 以下                                        | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                         |
| 札 幌<br>Sapporo                                                   | 北海道 Hokkaido  | 136,602      | 36,137                                   | 13,486                                  | 38,366                                    | 27,319                                  | 10,878                                    | 5,340                                   | 3,896                                   | 826                                     | 223                                     | 69                                      | 23                                      | 24                                         |
| 仙 台<br>Sendai                                                    | 青 森 Aomori    | 34,322       | 10,900                                   | 3,972                                   | 10,275                                    | 5,724                                   | 1,961                                     | 845                                     | 490                                     | 117                                     | 24                                      | 7                                       | 2                                       | 3                                          |
|                                                                  | 岩 手 Iwate     | 42,151       | 15,794                                   | 5,599                                   | 10,931                                    | 5,818                                   | 2,219                                     | 982                                     | 612                                     | 134                                     | 37                                      | 8                                       | 10                                      | 2                                          |
|                                                                  | 宮 城 Miyagi    | 70,028       | 19,021                                   | 7,593                                   | 18,080                                    | 11,884                                  | 5,815                                     | 3,776                                   | 2,916                                   | 700                                     | 176                                     | 32                                      | 12                                      | 9                                          |
|                                                                  | 秋 田 Akita     | 34,153       | 11,893                                   | 4,965                                   | 9,139                                     | 4,663                                   | 1,772                                     | 1,012                                   | 565                                     | 103                                     | 29                                      | 6                                       | 3                                       | 2                                          |
|                                                                  | 山 形 Yamagata  | 39,019       | 13,512                                   | 5,652                                   | 10,570                                    | 5,542                                   | 2,047                                     | 987                                     | 552                                     | 114                                     | 33                                      | 8                                       | -                                       | 1                                          |
|                                                                  | 福 島 Fukushima | 56,037       | 18,639                                   | 7,542                                   | 14,149                                    | 8,368                                   | 3,731                                     | 2,044                                   | 1,191                                   | 274                                     | 59                                      | 13                                      | 8                                       | 9                                          |
|                                                                  | 計 Total       | 275,710      | 89,759                                   | 35,323                                  | 73,144                                    | 41,999                                  | 17,545                                    | 9,646                                   | 6,326                                   | 1,442                                   | 358                                     | 74                                      | 35                                      | 26                                         |
| 関東信越<br>Kanto<br>Shinetsu                                        | 茨 城 Ibaraki   | 107,188      | 22,778                                   | 9,593                                   | 27,591                                    | 22,926                                  | 12,584                                    | 6,141                                   | 4,222                                   | 987                                     | 241                                     | 77                                      | 22                                      | 18                                         |
|                                                                  | 栃 木 Tochigi   | 61,693       | 15,789                                   | 6,443                                   | 16,066                                    | 11,342                                  | 5,769                                     | 3,292                                   | 2,255                                   | 537                                     | 131                                     | 39                                      | 14                                      | 10                                         |
|                                                                  | 群 馬 Gunma     | 56,111       | 14,552                                   | 6,012                                   | 14,910                                    | 9,926                                   | 5,385                                     | 2,947                                   | 1,831                                   | 389                                     | 97                                      | 37                                      | 11                                      | 10                                         |
|                                                                  | 埼 玉 Saitama   | 234,133      | 51,256                                   | 17,533                                  | 55,064                                    | 44,026                                  | 26,912                                    | 17,348                                  | 16,025                                  | 4,323                                   | 1,050                                   | 306                                     | 142                                     | 90                                         |
|                                                                  | 新 潟 Niigata   | 73,840       | 22,500                                   | 10,472                                  | 19,975                                    | 11,125                                  | 5,029                                     | 2,673                                   | 1,610                                   | 312                                     | 91                                      | 29                                      | 13                                      | 7                                          |
|                                                                  | 長 野 Nagano    | 81,718       | 26,027                                   | 10,456                                  | 19,288                                    | 12,197                                  | 6,429                                     | 3,865                                   | 2,699                                   | 558                                     | 125                                     | 42                                      | 16                                      | 8                                          |
|                                                                  | 計 Total       | 614,683      | 152,902                                  | 60,509                                  | 152,894                                   | 111,542                                 | 62,108                                    | 36,266                                  | 28,642                                  | 7,106                                   | 1,735                                   | 530                                     | 218                                     | 143                                        |
| 東 京<br>Tokyo                                                     | 千 葉 Chiba     | 210,070      | 42,270                                   | 14,471                                  | 45,813                                    | 38,531                                  | 25,336                                    | 17,582                                  | 18,203                                  | 5,640                                   | 1,479                                   | 404                                     | 181                                     | 93                                         |
|                                                                  | 東 京 Tokyo     | 375,168      | 100,205                                  | 27,008                                  | 63,843                                    | 58,555                                  | 41,401                                    | 29,305                                  | 34,343                                  | 13,236                                  | 4,273                                   | 1,536                                   | 603                                     | 506                                        |
|                                                                  | 神奈川 Kanagawa  | 320,485      | 61,331                                   | 18,927                                  | 60,866                                    | 59,969                                  | 42,256                                    | 29,542                                  | 31,943                                  | 11,005                                  | 2,993                                   | 893                                     | 361                                     | 265                                        |
|                                                                  | 山 梨 Yamanashi | 26,114       | 7,145                                    | 3,032                                   | 7,049                                     | 4,433                                   | 2,243                                     | 1,087                                   | 874                                     | 186                                     | 39                                      | 12                                      | 5                                       | 8                                          |
|                                                                  | 計 Total       | 931,837      | 210,951                                  | 63,438                                  | 177,571                                   | 161,488                                 | 111,236                                   | 77,516                                  | 85,363                                  | 30,067                                  | 8,784                                   | 2,845                                   | 1,150                                   | 872                                        |
| 金 沢<br>Kanazawa                                                  | 富 山 Toyama    | 41,707       | 10,661                                   | 5,913                                   | 11,274                                    | 7,015                                   | 3,291                                     | 1,861                                   | 1,336                                   | 263                                     | 66                                      | 15                                      | 5                                       | 5                                          |
|                                                                  | 石 川 Ishikawa  | 37,191       | 10,396                                   | 4,835                                   | 10,047                                    | 6,228                                   | 2,925                                     | 1,431                                   | 983                                     | 237                                     | 67                                      | 21                                      | 5                                       | 8                                          |
|                                                                  | 福 井 Fukui     | 25,251       | 7,064                                    | 3,341                                   | 6,592                                     | 4,265                                   | 1,854                                     | 1,050                                   | 827                                     | 186                                     | 51                                      | 10                                      | 5                                       | 4                                          |
|                                                                  | 計 Total       | 104,149      | 28,121                                   | 14,089                                  | 27,913                                    | 17,508                                  | 8,070                                     | 4,342                                   | 3,146                                   | 686                                     | 184                                     | 46                                      | 15                                      | 17                                         |
| 名古屋<br>Nagoya                                                    | 岐 阜 Gifu      | 65,146       | 16,871                                   | 7,021                                   | 16,909                                    | 11,464                                  | 5,907                                     | 3,530                                   | 2,652                                   | 566                                     | 152                                     | 36                                      | 13                                      | 16                                         |
|                                                                  | 静 岡 Shizuoka  | 111,299      | 27,103                                   | 10,872                                  | 27,526                                    | 20,683                                  | 11,797                                    | 6,719                                   | 4,959                                   | 1,213                                   | 267                                     | 85                                      | 26                                      | 24                                         |
|                                                                  | 愛 知 Aichi     | 225,229      | 51,139                                   | 17,333                                  | 49,641                                    | 43,281                                  | 29,667                                    | 16,435                                  | 13,182                                  | 3,163                                   | 846                                     | 292                                     | 111                                     | 74                                         |
|                                                                  | 三 重 Mie       | 69,387       | 15,184                                   | 6,600                                   | 17,429                                    | 13,028                                  | 8,050                                     | 4,761                                   | 3,425                                   | 679                                     | 142                                     | 52                                      | 17                                      | 13                                         |
|                                                                  | 計 Total       | 471,061      | 110,297                                  | 41,826                                  | 111,505                                   | 88,456                                  | 55,421                                    | 31,445                                  | 24,218                                  | 5,621                                   | 1,407                                   | 465                                     | 167                                     | 127                                        |
| 大 阪<br>Osaka                                                     | 滋 賀 Shiga     | 55,252       | 13,572                                   | 5,223                                   | 12,986                                    | 9,771                                   | 6,343                                     | 3,568                                   | 2,743                                   | 797                                     | 170                                     | 47                                      | 16                                      | 13                                         |
|                                                                  | 京 都 Kyoto     | 79,795       | 21,167                                   | 7,163                                   | 18,700                                    | 14,253                                  | 8,405                                     | 4,746                                   | 3,839                                   | 1,016                                   | 297                                     | 105                                     | 39                                      | 31                                         |
|                                                                  | 大 阪 Osaka     | 237,241      | 55,049                                   | 18,520                                  | 53,477                                    | 46,561                                  | 26,897                                    | 16,380                                  | 14,441                                  | 4,241                                   | 1,042                                   | 347                                     | 133                                     | 87                                         |
|                                                                  | 兵 庫 Hyogo     | 195,255      | 44,964                                   | 15,868                                  | 46,127                                    | 37,454                                  | 21,677                                    | 12,447                                  | 11,829                                  | 3,462                                   | 908                                     | 276                                     | 117                                     | 74                                         |
|                                                                  | 奈 良 Nara      | 55,379       | 11,141                                   | 3,848                                   | 12,585                                    | 10,889                                  | 6,423                                     | 4,380                                   | 4,508                                   | 1,179                                   | 294                                     | 80                                      | 30                                      | 13                                         |
|                                                                  | 和歌山 Wakayama  | 31,908       | 8,353                                    | 3,331                                   | 9,228                                     | 6,021                                   | 2,400                                     | 1,259                                   | 999                                     | 235                                     | 52                                      | 20                                      | 6                                       | 3                                          |
|                                                                  | 計 Total       | 654,830      | 154,246                                  | 53,953                                  | 153,103                                   | 124,949                                 | 72,145                                    | 42,780                                  | 38,359                                  | 10,930                                  | 2,763                                   | 875                                     | 341                                     | 221                                        |
| 広 島<br>Hiroshima                                                 | 鳥 取 Totтори   | 22,051       | 7,285                                    | 2,979                                   | 5,445                                     | 3,371                                   | 1,643                                     | 734                                     | 481                                     | 87                                      | 18                                      | 3                                       | 2                                       | 1                                          |
|                                                                  | 島 根 Shimane   | 27,220       | 8,904                                    | 3,863                                   | 6,645                                     | 4,438                                   | 1,764                                     | 860                                     | 592                                     | 121                                     | 20                                      | 8                                       | 2                                       | 1                                          |
|                                                                  | 岡 山 Okayama   | 70,104       | 22,006                                   | 8,710                                   | 18,130                                    | 10,968                                  | 5,242                                     | 2,546                                   | 1,825                                   | 514                                     | 102                                     | 31                                      | 14                                      | 6                                          |
|                                                                  | 広 島 Hiroshima | 101,757      | 25,592                                   | 11,300                                  | 28,215                                    | 18,838                                  | 9,404                                     | 4,477                                   | 3,027                                   | 634                                     | 154                                     | 56                                      | 23                                      | 10                                         |
|                                                                  | 山 口 Yamaguchi | 58,373       | 14,807                                   | 6,596                                   | 16,252                                    | 11,035                                  | 5,361                                     | 2,442                                   | 1,515                                   | 267                                     | 60                                      | 22                                      | 7                                       | 7                                          |
|                                                                  | 計 Total       | 279,505      | 78,594                                   | 33,448                                  | 74,687                                    | 48,650                                  | 23,414                                    | 11,059                                  | 7,440                                   | 1,623                                   | 354                                     | 120                                     | 48                                      | 25                                         |
| 高 松<br>Takamatsu                                                 | 徳 島 Tokushima | 26,167       | 6,841                                    | 3,280                                   | 7,481                                     | 4,657                                   | 2,099                                     | 1,003                                   | 600                                     | 166                                     | 23                                      | 9                                       | -                                       | 6                                          |
|                                                                  | 香 川 Kagawa    | 37,621       | 10,909                                   | 4,719                                   | 9,641                                     | 5,828                                   | 3,096                                     | 1,749                                   | 1,277                                   | 288                                     | 79                                      | 21                                      | 9                                       | 2                                          |
|                                                                  | 愛 媛 Ehime     | 42,855       | 12,735                                   | 4,902                                   | 11,068                                    | 7,312                                   | 3,483                                     | 1,933                                   | 1,120                                   | 228                                     | 47                                      | 14                                      | 5                                       | 6                                          |
|                                                                  | 高 知 Kochi     | 23,744       | 7,621                                    | 3,102                                   | 6,462                                     | 3,725                                   | 1,612                                     | 695                                     | 402                                     | 92                                      | 21                                      | 4                                       | 2                                       | 5                                          |
|                                                                  | 計 Total       | 130,387      | 38,106                                   | 16,003                                  | 34,652                                    | 21,522                                  | 10,290                                    | 5,380                                   | 3,399                                   | 774                                     | 170                                     | 48                                      | 16                                      | 19                                         |
| 福 岡<br>Fukuoka                                                   | 福 岡 Fukuoka   | 154,428      | 41,045                                   | 15,596                                  | 39,190                                    | 28,010                                  | 14,667                                    | 7,882                                   | 5,887                                   | 1,622                                   | 352                                     | 87                                      | 39                                      | 22                                         |
|                                                                  | 佐 賀 Saga      | 28,818       | 9,468                                    | 3,493                                   | 7,224                                     | 4,845                                   | 1,967                                     | 907                                     | 687                                     | 174                                     | 39                                      | 9                                       | 2                                       | 3                                          |
|                                                                  | 長 崎 Nagasaki  | 41,582       | 12,259                                   | 4,629                                   | 11,244                                    | 7,911                                   | 3,128                                     | 1,260                                   | 883                                     | 193                                     | 46                                      | 15                                      | 6                                       | 1                                          |
|                                                                  | 計 Total       | 224,828      | 62,772                                   | 23,718                                  | 57,658                                    | 40,766                                  | 19,762                                    | 10,049                                  | 7,457                                   | 1,989                                   | 437                                     | 111                                     | 47                                      | 26                                         |
| 熊 本<br>Kumamoto                                                  | 熊 本 Kumamoto  | 49,343       | 14,550                                   | 5,580                                   | 13,061                                    | 8,634                                   | 3,938                                     | 1,874                                   | 1,295                                   | 284                                     | 62                                      | 28                                      | 15                                      | 9                                          |
|                                                                  | 大 分 Oita      | 32,103       | 8,335                                    | 3,420                                   | 8,803                                     | 6,128                                   | 2,849                                     | 1,323                                   | 916                                     | 243                                     | 61                                      | 8                                       | 10                                      | 7                                          |
|                                                                  | 宮 崎 Miyazaki  | 28,805       | 9,094                                    | 3,441                                   | 7,705                                     | 5,010                                   | 2,013                                     | 808                                     | 562                                     | 127                                     | 32                                      | 7                                       | 3                                       | 1                                          |
|                                                                  | 鹿児島 Kagoshima | 45,518       | 14,649                                   | 5,294                                   | 11,803                                    | 8,257                                   | 3,049                                     | 1,268                                   | 886                                     | 246                                     | 41                                      | 17                                      | 3                                       | 1                                          |
|                                                                  | 計 Total       | 155,769      | 46,628                                   | 17,735                                  | 41,372                                    | 28,029                                  | 11,849                                    | 5,273                                   | 3,659                                   | 900                                     | 196                                     | 60                                      | 31                                      | 18                                         |
| 沖 縄<br>Okinawa                                                   | 沖 縄 Okinawa   | 22,028       | 7,432                                    | 2,213                                   | 6,245                                     | 3,912                                   | 1,166                                     | 557                                     | 353                                     | 99                                      | 32                                      | 9                                       | 6                                       | 3                                          |
| 全 国 計 Grand Total                                                |               | 4,001,389    | 1,015,945                                | 375,741                                 | 949,110                                   | 716,140                                 | 403,884                                   | 239,653                                 | 212,258                                 | 62,063                                  | 16,643                                  | 5,252                                   | 2,097                                   | 1,521                                      |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows "(1) Number of income earners by income range" by prefecture.

(単位：人)  
(In persons)

| 1, 200万円<br>以下<br>12 million yen<br>or less | 1, 500万円<br>以下<br>15 million yen<br>or less | 2, 000万円<br>以下<br>20 million yen<br>or less | 3, 000万円<br>以下<br>30 million yen<br>or less | 5, 000万円<br>以下<br>50 million yen<br>or less | 1億円<br>以下<br>0.1 billion yen<br>or less | 2億円<br>以下<br>0.2 billion yen<br>or less | 5億円<br>以下<br>0.5 billion yen<br>or less | 10億円<br>以下<br>1 billion yen<br>or less | 20億円<br>以下<br>2 billion yen<br>or less | 50億円<br>以下<br>5 billion yen<br>or less | 100億円<br>以下<br>10 billion yen<br>or less | 100億円<br>超<br>Over 10<br>billion yen | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |  |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|------------------------------------------|--------------------------------------|--------------------------------------------------------------------|---------------------------|--|
| 3                                           | 5                                           | 2                                           | 4                                           | 1                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 北海道<br>Hokkaido                                                    | 札幌<br>Sapporo             |  |
| 1                                           | -                                           | -                                           | -                                           | -                                           | 1                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 青 森<br>Aomori                                                      | 仙 台<br>Sendai             |  |
| 2                                           | 2                                           | -                                           | 1                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 岩 手<br>Iwate                                                       |                           |  |
| 9                                           | 3                                           | 1                                           | -                                           | 1                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 宮 城<br>Miyagi                                                      |                           |  |
| -                                           | -                                           | 1                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 秋 田<br>Akita                                                       |                           |  |
| -                                           | 1                                           | -                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 山 形<br>Yamagata                                                    |                           |  |
| 5                                           | 3                                           | 2                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 福 島<br>Fukushima                                                   |                           |  |
| 17                                          | 9                                           | 4                                           | 1                                           | 1                                           | 1                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| 4                                           | 4                                           | -                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 茨 城<br>Ibaraki                                                     | 関東信越<br>Kanto<br>Shinetsu |  |
| 3                                           | -                                           | 2                                           | 1                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 栃 木<br>Tochigi                                                     |                           |  |
| 1                                           | 2                                           | 1                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 群 馬<br>Gunma                                                       |                           |  |
| 35                                          | 14                                          | 4                                           | 3                                           | -                                           | 2                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 埼 玉<br>Saitama                                                     |                           |  |
| -                                           | 3                                           | -                                           | -                                           | 1                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 新 潟<br>Niigata                                                     |                           |  |
| 3                                           | 2                                           | 3                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 長 野<br>Nagano                                                      |                           |  |
| 46                                          | 25                                          | 10                                          | 4                                           | 1                                           | 2                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| 31                                          | 20                                          | 7                                           | 3                                           | 2                                           | 4                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 千 葉<br>Chiba                                                       | 東 京<br>Tokyo              |  |
| 146                                         | 102                                         | 57                                          | 25                                          | 13                                          | 9                                       | 1                                       | 1                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 東 京<br>Tokyo                                                       |                           |  |
| 71                                          | 23                                          | 21                                          | 6                                           | 9                                           | 4                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 神奈川<br>Kanagawa                                                    |                           |  |
| -                                           | -                                           | 1                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 山 梨<br>Yamanashi                                                   |                           |  |
| 248                                         | 145                                         | 86                                          | 34                                          | 24                                          | 17                                      | 1                                       | 1                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| -                                           | 1                                           | -                                           | -                                           | 1                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 富 山<br>Toyama                                                      | 金 沢<br>Kanazawa           |  |
| 2                                           | 3                                           | 2                                           | -                                           | 1                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 石 川<br>Ishikawa                                                    |                           |  |
| 1                                           | 1                                           | -                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 福 井<br>Fukui                                                       |                           |  |
| 3                                           | 5                                           | 2                                           | -                                           | 2                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| 5                                           | 2                                           | -                                           | 1                                           | 1                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 岐 阜<br>Gifu                                                        | 名古屋<br>Nagoya             |  |
| 12                                          | 6                                           | 3                                           | -                                           | 2                                           | 1                                       | 1                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 静 岡<br>Shizuoka                                                    |                           |  |
| 26                                          | 19                                          | 7                                           | 3                                           | 7                                           | 3                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 愛 知<br>Aichi                                                       |                           |  |
| 2                                           | 4                                           | -                                           | 1                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 三 重<br>Mie                                                         |                           |  |
| 45                                          | 31                                          | 10                                          | 5                                           | 10                                          | 4                                       | 1                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| 1                                           | 2                                           | -                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 滋 賀<br>Shiga                                                       | 大 阪<br>Osaka              |  |
| 15                                          | 5                                           | 3                                           | 3                                           | 1                                           | 6                                       | -                                       | 1                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 京 都<br>Kyoto                                                       |                           |  |
| 21                                          | 16                                          | 16                                          | 5                                           | 6                                           | 2                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 大 阪<br>Osaka                                                       |                           |  |
| 22                                          | 15                                          | 6                                           | 4                                           | 2                                           | 3                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 兵 庫<br>Hyogo                                                       |                           |  |
| 7                                           | 2                                           | -                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 奈 良<br>Nara                                                        |                           |  |
| 1                                           | -                                           | -                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 和歌山<br>Wakayama                                                    |                           |  |
| 67                                          | 40                                          | 25                                          | 12                                          | 9                                           | 11                                      | -                                       | 1                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| 2                                           | -                                           | -                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 鳥 取<br>Tottori                                                     | 広 島<br>Hiroshima          |  |
| 1                                           | -                                           | 1                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 島 根<br>Shimane                                                     |                           |  |
| 4                                           | 5                                           | -                                           | -                                           | 1                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 岡 山<br>Okayama                                                     |                           |  |
| 9                                           | 8                                           | 2                                           | 5                                           | 2                                           | -                                       | 1                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 広 島<br>Hiroshima                                                   |                           |  |
| -                                           | 1                                           | -                                           | 1                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 山 口<br>Yamaguchi                                                   |                           |  |
| 16                                          | 14                                          | 3                                           | 6                                           | 3                                           | -                                       | 1                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| 1                                           | -                                           | 1                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 徳 島<br>Tokushima                                                   | 高 松<br>Takamatsu          |  |
| 1                                           | -                                           | 1                                           | 1                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 香 川<br>Kagawa                                                      |                           |  |
| 2                                           | -                                           | -                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 愛 媛<br>Ehime                                                       |                           |  |
| -                                           | 1                                           | -                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 高 知<br>Kochi                                                       |                           |  |
| 4                                           | 1                                           | 2                                           | 1                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| 12                                          | 6                                           | 6                                           | 3                                           | -                                           | 2                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 福 岡<br>Fukuoka                                                     | 福 岡<br>Fukuoka            |  |
| -                                           | -                                           | -                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 佐 賀<br>Saga                                                        |                           |  |
| 2                                           | 2                                           | 1                                           | 1                                           | 1                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 長 崎<br>Nagasaki                                                    |                           |  |
| 14                                          | 8                                           | 7                                           | 4                                           | 1                                           | 2                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| 7                                           | 3                                           | -                                           | 3                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 熊 本<br>Kumamoto                                                    | 熊 本<br>Kumamoto           |  |
| -                                           | -                                           | -                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 大 分<br>Oita                                                        |                           |  |
| 1                                           | 1                                           | -                                           | -                                           | -                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 宮 崎<br>Miyazaki                                                    |                           |  |
| 3                                           | -                                           | -                                           | -                                           | -                                           | 1                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 鹿兒島<br>Kagoshima                                                   |                           |  |
| 11                                          | 4                                           | -                                           | 3                                           | -                                           | 1                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 計<br>Total                                                         |                           |  |
| -                                           | -                                           | -                                           | -                                           | 1                                           | -                                       | -                                       | -                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 沖 縄<br>Okinawa                                                     | 沖 縄<br>Okinawa            |  |
| 474                                         | 287                                         | 151                                         | 74                                          | 53                                          | 38                                      | 3                                       | 2                                       | -                                      | -                                      | -                                      | -                                        | -                                    | 全 国 計<br>Grand Total                                               |                           |  |

## (3) 都道府県別の人員（その16）（他の区分に該当しない所得者：合計）

## Income earners by prefecture (Part 16) (Other income earners: all return types)

| 区 分<br>Type<br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | 合 計<br>Total | 70万円<br>以下<br>0.7 million yen<br>or less | 100万円<br>以下<br>1 million yen<br>or less | 150万円<br>以下<br>1.5 million yen<br>or less | 200万円<br>以下<br>2 million yen<br>or less | 250万円<br>以下<br>2.5 million yen<br>or less | 300万円<br>以下<br>3 million yen<br>or less | 400万円<br>以下<br>4 million yen<br>or less | 500万円<br>以下<br>5 million yen<br>or less | 600万円<br>以下<br>6 million yen<br>or less | 700万円<br>以下<br>7 million yen<br>or less | 800万円<br>以下<br>8 million yen<br>or less | 1,000万円<br>以下<br>10 million yen<br>or less |
|------------------------------------------------------------------|---------------|--------------|------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|--------------------------------------------|
|                                                                  |               |              | 以下                                       | 以下                                      | 以下                                        | 以下                                      | 以下                                        | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                         |
| 札 幌<br>Sapporo                                                   | 北海道 Hokkaido  | 23,389       | 7,638                                    | 947                                     | 1,313                                     | 1,035                                   | 847                                       | 784                                     | 1,371                                   | 1,150                                   | 884                                     | 771                                     | 658                                     | 1,014                                      |
| 仙 台<br>Sendai                                                    | 青 森 Aomori    | 4,777        | 1,713                                    | 251                                     | 333                                       | 241                                     | 196                                       | 200                                     | 332                                     | 201                                     | 206                                     | 191                                     | 110                                     | 183                                        |
|                                                                  | 岩 手 Iwate     | 4,867        | 1,604                                    | 240                                     | 293                                       | 208                                     | 233                                       | 191                                     | 326                                     | 242                                     | 199                                     | 180                                     | 146                                     | 213                                        |
|                                                                  | 宮 城 Miyagi    | 9,724        | 2,530                                    | 416                                     | 558                                       | 419                                     | 386                                       | 337                                     | 591                                     | 489                                     | 401                                     | 355                                     | 318                                     | 442                                        |
|                                                                  | 秋 田 Akita     | 3,102        | 905                                      | 133                                     | 222                                       | 183                                     | 169                                       | 173                                     | 296                                     | 184                                     | 125                                     | 107                                     | 80                                      | 117                                        |
|                                                                  | 山 形 Yamagata  | 4,197        | 1,447                                    | 196                                     | 308                                       | 233                                     | 197                                       | 173                                     | 275                                     | 229                                     | 149                                     | 141                                     | 87                                      | 179                                        |
|                                                                  | 福 島 Fukushima | 7,405        | 2,024                                    | 342                                     | 436                                       | 348                                     | 318                                       | 328                                     | 527                                     | 427                                     | 333                                     | 285                                     | 199                                     | 357                                        |
|                                                                  | 計 Total       | 34,072       | 10,223                                   | 1,578                                   | 2,150                                     | 1,632                                   | 1,499                                     | 1,402                                   | 2,347                                   | 1,772                                   | 1,413                                   | 1,259                                   | 940                                     | 1,491                                      |
| 関東信越<br>Kanto<br>Shinetsu                                        | 茨 城 Ibaraki   | 13,362       | 3,294                                    | 594                                     | 742                                       | 726                                     | 630                                       | 508                                     | 908                                     | 758                                     | 613                                     | 523                                     | 406                                     | 627                                        |
|                                                                  | 栃 木 Tochigi   | 9,453        | 2,416                                    | 438                                     | 568                                       | 472                                     | 423                                       | 354                                     | 624                                     | 533                                     | 473                                     | 312                                     | 293                                     | 448                                        |
|                                                                  | 群 馬 Gunma     | 9,621        | 2,513                                    | 450                                     | 543                                       | 484                                     | 399                                       | 422                                     | 665                                     | 523                                     | 431                                     | 398                                     | 318                                     | 479                                        |
|                                                                  | 埼 玉 Saitama   | 41,817       | 11,413                                   | 1,725                                   | 2,174                                     | 1,911                                   | 1,480                                     | 1,328                                   | 2,429                                   | 1,942                                   | 1,570                                   | 1,224                                   | 1,054                                   | 1,853                                      |
|                                                                  | 新 潟 Niigata   | 10,330       | 3,345                                    | 473                                     | 653                                       | 592                                     | 489                                       | 461                                     | 736                                     | 559                                     | 380                                     | 363                                     | 262                                     | 434                                        |
|                                                                  | 長 野 Nagano    | 11,465       | 3,593                                    | 509                                     | 641                                       | 594                                     | 481                                       | 424                                     | 736                                     | 611                                     | 490                                     | 366                                     | 337                                     | 501                                        |
|                                                                  | 計 Total       | 96,048       | 26,574                                   | 4,189                                   | 5,321                                     | 4,779                                   | 3,902                                     | 3,497                                   | 6,098                                   | 4,926                                   | 3,957                                   | 3,186                                   | 2,670                                   | 4,342                                      |
| 東 京<br>Tokyo                                                     | 千 葉 Chiba     | 37,322       | 10,165                                   | 1,595                                   | 2,166                                     | 1,606                                   | 1,356                                     | 1,333                                   | 2,185                                   | 1,884                                   | 1,404                                   | 1,212                                   | 1,025                                   | 1,716                                      |
|                                                                  | 東 京 Tokyo     | 118,175      | 29,622                                   | 4,779                                   | 5,800                                     | 4,758                                   | 3,821                                     | 3,370                                   | 5,766                                   | 4,829                                   | 4,064                                   | 3,505                                   | 3,026                                   | 4,972                                      |
|                                                                  | 神奈川 Kanagawa  | 62,998       | 17,726                                   | 2,720                                   | 3,252                                     | 2,591                                   | 2,140                                     | 1,968                                   | 3,280                                   | 2,817                                   | 2,297                                   | 1,927                                   | 1,625                                   | 2,782                                      |
|                                                                  | 山 梨 Yamanashi | 4,242        | 991                                      | 193                                     | 225                                       | 206                                     | 157                                       | 194                                     | 323                                     | 268                                     | 217                                     | 165                                     | 139                                     | 212                                        |
|                                                                  | 計 Total       | 222,737      | 58,504                                   | 9,287                                   | 11,443                                    | 9,161                                   | 7,474                                     | 6,865                                   | 11,554                                  | 9,798                                   | 7,982                                   | 6,809                                   | 5,815                                   | 9,682                                      |
| 金 沢<br>Kanazawa                                                  | 富 山 Toyama    | 6,110        | 1,976                                    | 314                                     | 425                                       | 363                                     | 284                                       | 259                                     | 433                                     | 293                                     | 252                                     | 225                                     | 147                                     | 242                                        |
|                                                                  | 石 川 Ishikawa  | 6,154        | 1,749                                    | 264                                     | 344                                       | 272                                     | 268                                       | 224                                     | 383                                     | 325                                     | 245                                     | 202                                     | 202                                     | 298                                        |
|                                                                  | 福 井 Fukui     | 3,913        | 1,129                                    | 173                                     | 228                                       | 204                                     | 178                                       | 166                                     | 244                                     | 225                                     | 164                                     | 127                                     | 122                                     | 177                                        |
|                                                                  | 計 Total       | 16,177       | 4,854                                    | 751                                     | 997                                       | 839                                     | 730                                       | 649                                     | 1,060                                   | 843                                     | 661                                     | 554                                     | 471                                     | 717                                        |
| 名古屋<br>Nagoya                                                    | 岐 阜 Gifu      | 12,591       | 4,011                                    | 589                                     | 765                                       | 634                                     | 521                                       | 504                                     | 795                                     | 546                                     | 514                                     | 398                                     | 324                                     | 525                                        |
|                                                                  | 静 岡 Shizuoka  | 22,928       | 6,945                                    | 1,025                                   | 1,417                                     | 1,159                                   | 925                                       | 843                                     | 1,344                                   | 1,144                                   | 884                                     | 731                                     | 689                                     | 1,015                                      |
|                                                                  | 愛 知 Aichi     | 56,556       | 17,545                                   | 2,481                                   | 3,169                                     | 2,496                                   | 2,093                                     | 1,822                                   | 3,051                                   | 2,466                                   | 1,993                                   | 1,639                                   | 1,391                                   | 2,384                                      |
|                                                                  | 三 重 Mie       | 10,554       | 3,458                                    | 532                                     | 652                                       | 529                                     | 450                                       | 385                                     | 770                                     | 560                                     | 432                                     | 355                                     | 282                                     | 447                                        |
|                                                                  | 計 Total       | 102,629      | 31,959                                   | 4,627                                   | 6,003                                     | 4,818                                   | 3,989                                     | 3,554                                   | 5,960                                   | 4,716                                   | 3,823                                   | 3,123                                   | 2,686                                   | 4,371                                      |
| 大 阪<br>Osaka                                                     | 滋 賀 Shiga     | 7,888        | 2,488                                    | 329                                     | 410                                       | 363                                     | 321                                       | 290                                     | 474                                     | 395                                     | 311                                     | 281                                     | 189                                     | 327                                        |
|                                                                  | 京 都 Kyoto     | 16,356       | 5,360                                    | 750                                     | 859                                       | 733                                     | 591                                       | 519                                     | 928                                     | 731                                     | 542                                     | 497                                     | 385                                     | 653                                        |
|                                                                  | 大 阪 Osaka     | 48,995       | 15,646                                   | 2,391                                   | 2,730                                     | 2,208                                   | 1,728                                     | 1,623                                   | 2,720                                   | 2,163                                   | 1,694                                   | 1,402                                   | 1,252                                   | 1,939                                      |
|                                                                  | 兵 庫 Hyogo     | 35,764       | 11,705                                   | 1,666                                   | 2,131                                     | 1,675                                   | 1,338                                     | 1,254                                   | 2,105                                   | 1,769                                   | 1,334                                   | 1,061                                   | 893                                     | 1,465                                      |
|                                                                  | 奈 良 Nara      | 9,629        | 3,328                                    | 478                                     | 578                                       | 451                                     | 376                                       | 348                                     | 570                                     | 474                                     | 379                                     | 259                                     | 210                                     | 379                                        |
|                                                                  | 和歌山 Wakayama  | 4,772        | 1,583                                    | 238                                     | 328                                       | 259                                     | 212                                       | 223                                     | 344                                     | 262                                     | 201                                     | 127                                     | 126                                     | 189                                        |
|                                                                  | 計 Total       | 123,404      | 40,110                                   | 5,852                                   | 7,036                                     | 5,689                                   | 4,566                                     | 4,257                                   | 7,141                                   | 5,794                                   | 4,461                                   | 3,627                                   | 3,055                                   | 4,952                                      |
| 広 島<br>Hiroshima                                                 | 鳥 取 Totтори   | 2,587        | 901                                      | 130                                     | 142                                       | 135                                     | 120                                       | 100                                     | 180                                     | 133                                     | 108                                     | 81                                      | 62                                      | 112                                        |
|                                                                  | 島 根 Shimane   | 2,809        | 832                                      | 149                                     | 195                                       | 168                                     | 117                                       | 143                                     | 201                                     | 171                                     | 132                                     | 103                                     | 80                                      | 116                                        |
|                                                                  | 岡 山 Okayama   | 10,229       | 3,182                                    | 500                                     | 574                                       | 480                                     | 410                                       | 376                                     | 669                                     | 520                                     | 398                                     | 357                                     | 295                                     | 436                                        |
|                                                                  | 広 島 Hiroshima | 15,110       | 4,687                                    | 706                                     | 882                                       | 695                                     | 620                                       | 525                                     | 910                                     | 794                                     | 584                                     | 471                                     | 367                                     | 637                                        |
|                                                                  | 山 口 Yamaguchi | 6,695        | 2,167                                    | 334                                     | 467                                       | 346                                     | 309                                       | 254                                     | 466                                     | 372                                     | 288                                     | 249                                     | 179                                     | 308                                        |
|                                                                  | 計 Total       | 37,430       | 11,769                                   | 1,819                                   | 2,260                                     | 1,824                                   | 1,576                                     | 1,398                                   | 2,426                                   | 1,990                                   | 1,510                                   | 1,261                                   | 983                                     | 1,609                                      |
| 高 松<br>Takamatsu                                                 | 徳 島 Tokushima | 4,228        | 1,258                                    | 232                                     | 285                                       | 222                                     | 216                                       | 176                                     | 303                                     | 244                                     | 212                                     | 160                                     | 100                                     | 187                                        |
|                                                                  | 香 川 Kagawa    | 5,895        | 1,981                                    | 288                                     | 355                                       | 290                                     | 271                                       | 237                                     | 421                                     | 337                                     | 232                                     | 193                                     | 145                                     | 218                                        |
|                                                                  | 愛 媛 Ehime     | 6,793        | 2,122                                    | 337                                     | 414                                       | 360                                     | 309                                       | 259                                     | 485                                     | 355                                     | 245                                     | 207                                     | 202                                     | 260                                        |
|                                                                  | 高 知 Kochi     | 3,063        | 829                                      | 139                                     | 209                                       | 191                                     | 152                                       | 142                                     | 248                                     | 162                                     | 129                                     | 104                                     | 82                                      | 140                                        |
|                                                                  | 計 Total       | 19,979       | 6,190                                    | 996                                     | 1,263                                     | 1,063                                   | 948                                       | 814                                     | 1,457                                   | 1,098                                   | 818                                     | 664                                     | 529                                     | 805                                        |
| 福 岡<br>Fukuoka                                                   | 福 岡 Fukuoka   | 25,069       | 6,873                                    | 1,086                                   | 1,372                                     | 1,148                                   | 972                                       | 874                                     | 1,562                                   | 1,168                                   | 1,011                                   | 800                                     | 725                                     | 1,165                                      |
|                                                                  | 佐 賀 Saga      | 3,421        | 951                                      | 163                                     | 213                                       | 176                                     | 168                                       | 133                                     | 247                                     | 207                                     | 138                                     | 124                                     | 103                                     | 149                                        |
|                                                                  | 長 崎 Nagasaki  | 5,081        | 1,418                                    | 278                                     | 327                                       | 286                                     | 238                                       | 219                                     | 364                                     | 285                                     | 238                                     | 192                                     | 159                                     | 237                                        |
|                                                                  | 計 Total       | 33,571       | 9,242                                    | 1,527                                   | 1,912                                     | 1,610                                   | 1,378                                     | 1,226                                   | 2,173                                   | 1,660                                   | 1,387                                   | 1,116                                   | 987                                     | 1,551                                      |
| 熊 本<br>Kumamoto                                                  | 熊 本 Kumamoto  | 8,477        | 2,508                                    | 337                                     | 426                                       | 446                                     | 364                                       | 307                                     | 571                                     | 454                                     | 400                                     | 265                                     | 239                                     | 369                                        |
|                                                                  | 大 分 Oita      | 4,645        | 1,136                                    | 224                                     | 282                                       | 240                                     | 196                                       | 195                                     | 355                                     | 285                                     | 226                                     | 162                                     | 117                                     | 224                                        |
|                                                                  | 宮 崎 Miyazaki  | 5,220        | 1,366                                    | 268                                     | 395                                       | 294                                     | 264                                       | 257                                     | 387                                     | 312                                     | 238                                     | 168                                     | 152                                     | 270                                        |
|                                                                  | 鹿児島 Kagoshima | 6,370        | 1,483                                    | 322                                     | 414                                       | 350                                     | 299                                       | 301                                     | 463                                     | 386                                     | 332                                     | 263                                     | 210                                     | 329                                        |
|                                                                  | 計 Total       | 24,712       | 6,493                                    | 1,151                                   | 1,517                                     | 1,330                                   | 1,123                                     | 1,060                                   | 1,776                                   | 1,437                                   | 1,196                                   | 858                                     | 718                                     | 1,192                                      |
| 沖 縄<br>Okinawa                                                   | 沖 縄 Okinawa   | 6,404        | 1,023                                    | 143                                     | 235                                       | 240                                     | 206                                       | 203                                     | 392                                     | 336                                     | 271                                     | 231                                     | 202                                     | 381                                        |
| 全 国 計 Grand Total                                                |               | 740,552      | 214,579                                  | 32,867                                  | 41,450                                    | 34,020                                  | 28,238                                    | 25,709                                  | 43,755                                  | 35,520                                  | 28,363                                  | 23,459                                  | 19,714                                  | 32,107                                     |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows "(1) Number of income earners by income range" by prefecture.



(単位：人)  
(In persons)

| 1, 200万円<br>以下<br>12 million yen<br>or less | 1, 500万円<br>以下<br>15 million yen<br>or less | 2, 000万円<br>以下<br>20 million yen<br>or less | 3, 000万円<br>以下<br>30 million yen<br>or less | 5, 000万円<br>以下<br>50 million yen<br>or less | 1億円<br>以下<br>0.1 billion yen<br>or less | 2億円<br>以下<br>0.2 billion yen<br>or less | 5億円<br>以下<br>0.5 billion yen<br>or less | 10億円<br>以下<br>1 billion yen<br>or less | 20億円<br>以下<br>2 billion yen<br>or less | 50億円<br>以下<br>5 billion yen<br>or less | 100億円<br>以下<br>10 billion yen<br>or less | 100億円<br>超<br>Over 10<br>billion yen | 区 分<br>Type<br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |  |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|------------------------------------------|--------------------------------------|----------------------------------------------------------------|---------------------------|--|
| 744                                         | 822                                         | 911                                         | 889                                         | 764                                         | 524                                     | 207                                     | 84                                      | 24                                     | 6                                      | 2                                      | －                                        | －                                    | 北海道<br>Hokkaido                                                | 札幌<br>Sapporo             |  |
| 118                                         | 145                                         | 122                                         | 115                                         | 71                                          | 33                                      | 12                                      | 3                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 青 森<br>Aomori                                                  | 仙 台<br>Sendai             |  |
| 128                                         | 156                                         | 144                                         | 153                                         | 105                                         | 76                                      | 15                                      | 12                                      | 2                                      | 1                                      | －                                      | －                                        | －                                    | 岩 手<br>Iwate                                                   |                           |  |
| 370                                         | 405                                         | 439                                         | 495                                         | 355                                         | 253                                     | 103                                     | 48                                      | 6                                      | 6                                      | 2                                      | －                                        | －                                    | 宮 城<br>Miyagi                                                  |                           |  |
| 57                                          | 84                                          | 73                                          | 87                                          | 65                                          | 25                                      | 11                                      | 6                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 秋 田<br>Akita                                                   |                           |  |
| 94                                          | 109                                         | 118                                         | 114                                         | 82                                          | 43                                      | 9                                       | 11                                      | 2                                      | －                                      | －                                      | 1                                        | －                                    | 山 形<br>Yamagata                                                |                           |  |
| 246                                         | 296                                         | 304                                         | 248                                         | 201                                         | 126                                     | 41                                      | 10                                      | 6                                      | 2                                      | 1                                      | －                                        | －                                    | 福 島<br>Fukushima                                               |                           |  |
| 1, 013                                      | 1, 195                                      | 1, 200                                      | 1, 212                                      | 879                                         | 556                                     | 191                                     | 90                                      | 17                                     | 9                                      | 3                                      | 1                                        | －                                    | 計<br>Total                                                     |                           |  |
| 483                                         | 541                                         | 577                                         | 580                                         | 423                                         | 269                                     | 108                                     | 44                                      | 4                                      | 4                                      | －                                      | －                                        | －                                    | 茨 城<br>Ibaraki                                                 | 関東信越<br>Kanto<br>Shinetsu |  |
| 358                                         | 354                                         | 387                                         | 386                                         | 324                                         | 188                                     | 64                                      | 23                                      | 12                                     | 3                                      | －                                      | －                                        | －                                    | 栃 木<br>Tochigi                                                 |                           |  |
| 324                                         | 395                                         | 377                                         | 374                                         | 283                                         | 158                                     | 48                                      | 20                                      | 12                                     | 3                                      | 1                                      | 1                                        | －                                    | 群 馬<br>Gunma                                                   |                           |  |
| 1, 384                                      | 1, 656                                      | 1, 922                                      | 2, 207                                      | 1, 968                                      | 1, 571                                  | 649                                     | 287                                     | 44                                     | 15                                     | 9                                      | 1                                        | 1                                    | 埼 玉<br>Saitama                                                 |                           |  |
| 291                                         | 291                                         | 291                                         | 269                                         | 199                                         | 152                                     | 57                                      | 27                                      | 5                                      | 1                                      | －                                      | －                                        | －                                    | 新 潟<br>Niigata                                                 |                           |  |
| 364                                         | 397                                         | 412                                         | 406                                         | 309                                         | 180                                     | 66                                      | 31                                      | 7                                      | 8                                      | 1                                      | 1                                        | －                                    | 長 野<br>Nagano                                                  |                           |  |
| 3, 204                                      | 3, 634                                      | 3, 966                                      | 4, 222                                      | 3, 506                                      | 2, 518                                  | 992                                     | 432                                     | 84                                     | 34                                     | 11                                     | 3                                        | 1                                    | 計<br>Total                                                     |                           |  |
| 1, 253                                      | 1, 441                                      | 1, 586                                      | 1, 837                                      | 1, 567                                      | 1, 218                                  | 490                                     | 215                                     | 49                                     | 14                                     | 4                                      | 1                                        | －                                    | 千 葉<br>Chiba                                                   | 東 京<br>Tokyo              |  |
| 3, 883                                      | 4, 628                                      | 5, 617                                      | 7, 024                                      | 6, 567                                      | 6, 156                                  | 3, 307                                  | 1, 780                                  | 506                                    | 232                                    | 122                                    | 25                                       | 16                                   | 東 京<br>Tokyo                                                   |                           |  |
| 2, 130                                      | 2, 518                                      | 2, 959                                      | 3, 352                                      | 3, 035                                      | 2, 337                                  | 986                                     | 413                                     | 93                                     | 31                                     | 15                                     | 4                                        | －                                    | 神奈川<br>Kanagawa                                                |                           |  |
| 138                                         | 185                                         | 196                                         | 173                                         | 133                                         | 87                                      | 24                                      | 11                                      | 2                                      | 1                                      | 2                                      | －                                        | －                                    | 山 梨<br>Yamanashi                                               |                           |  |
| 7, 404                                      | 8, 772                                      | 10, 358                                     | 12, 386                                     | 11, 302                                     | 9, 798                                  | 4, 807                                  | 2, 419                                  | 650                                    | 278                                    | 143                                    | 30                                       | 16                                   | 計<br>Total                                                     |                           |  |
| 157                                         | 175                                         | 164                                         | 171                                         | 125                                         | 65                                      | 23                                      | 15                                      | 1                                      | －                                      | 1                                      | －                                        | －                                    | 富 山<br>Toyama                                                  | 金 沢<br>Kanazawa           |  |
| 184                                         | 236                                         | 259                                         | 274                                         | 207                                         | 151                                     | 38                                      | 24                                      | 3                                      | 1                                      | 1                                      | －                                        | －                                    | 石 川<br>Ishikawa                                                |                           |  |
| 119                                         | 143                                         | 146                                         | 137                                         | 129                                         | 62                                      | 18                                      | 16                                      | 3                                      | 2                                      | 1                                      | －                                        | －                                    | 福 井<br>Fukui                                                   |                           |  |
| 460                                         | 554                                         | 569                                         | 582                                         | 461                                         | 278                                     | 79                                      | 55                                      | 7                                      | 3                                      | 3                                      | －                                        | －                                    | 計<br>Total                                                     |                           |  |
| 392                                         | 436                                         | 499                                         | 497                                         | 361                                         | 178                                     | 67                                      | 21                                      | 9                                      | 3                                      | 1                                      | 1                                        | －                                    | 岐 阜<br>Gifu                                                    | 名古屋<br>Nagoya             |  |
| 737                                         | 818                                         | 918                                         | 941                                         | 699                                         | 458                                     | 156                                     | 54                                      | 15                                     | 6                                      | 3                                      | 2                                        | －                                    | 静 岡<br>Shizuoka                                                |                           |  |
| 1, 787                                      | 2, 003                                      | 2, 410                                      | 2, 771                                      | 2, 330                                      | 1, 720                                  | 664                                     | 242                                     | 64                                     | 23                                     | 9                                      | 2                                        | 1                                    | 愛 知<br>Aichi                                                   |                           |  |
| 307                                         | 310                                         | 341                                         | 298                                         | 221                                         | 143                                     | 48                                      | 24                                      | 7                                      | －                                      | 2                                      | －                                        | 1                                    | 三 重<br>Mie                                                     |                           |  |
| 3, 223                                      | 3, 567                                      | 4, 168                                      | 4, 507                                      | 3, 611                                      | 2, 499                                  | 935                                     | 341                                     | 95                                     | 32                                     | 15                                     | 5                                        | 2                                    | 計<br>Total                                                     |                           |  |
| 272                                         | 297                                         | 285                                         | 317                                         | 272                                         | 179                                     | 64                                      | 20                                      | 3                                      | 1                                      | －                                      | －                                        | －                                    | 滋 賀<br>Shiga                                                   | 大 阪<br>Osaka              |  |
| 479                                         | 569                                         | 591                                         | 648                                         | 661                                         | 498                                     | 227                                     | 97                                      | 20                                     | 11                                     | 6                                      | 1                                        | －                                    | 京 都<br>Kyoto                                                   |                           |  |
| 1, 474                                      | 1, 658                                      | 1, 870                                      | 2, 026                                      | 1, 859                                      | 1, 502                                  | 670                                     | 320                                     | 74                                     | 27                                     | 12                                     | 5                                        | 2                                    | 大 阪<br>Osaka                                                   |                           |  |
| 1, 002                                      | 1, 132                                      | 1, 342                                      | 1, 357                                      | 1, 146                                      | 771                                     | 367                                     | 159                                     | 49                                     | 28                                     | 12                                     | 1                                        | 2                                    | 兵 庫<br>Hyogo                                                   |                           |  |
| 256                                         | 283                                         | 337                                         | 364                                         | 279                                         | 182                                     | 66                                      | 24                                      | 3                                      | 5                                      | －                                      | －                                        | －                                    | 奈 良<br>Nara                                                    |                           |  |
| 120                                         | 115                                         | 130                                         | 126                                         | 105                                         | 51                                      | 20                                      | 8                                       | 5                                      | －                                      | －                                      | －                                        | －                                    | 和歌山<br>Wakayama                                                |                           |  |
| 3, 603                                      | 4, 054                                      | 4, 555                                      | 4, 838                                      | 4, 322                                      | 3, 183                                  | 1, 414                                  | 628                                     | 154                                    | 72                                     | 30                                     | 7                                        | 4                                    | 計<br>Total                                                     |                           |  |
| 74                                          | 66                                          | 80                                          | 72                                          | 45                                          | 32                                      | 11                                      | 2                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 鳥 取<br>Tottori                                                 | 広 島<br>Hiroshima          |  |
| 82                                          | 90                                          | 71                                          | 67                                          | 53                                          | 25                                      | 11                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 島 根<br>Shimane                                                 |                           |  |
| 313                                         | 375                                         | 342                                         | 420                                         | 318                                         | 163                                     | 59                                      | 29                                      | 8                                      | 4                                      | 1                                      | －                                        | －                                    | 岡 山<br>Okayama                                                 |                           |  |
| 468                                         | 513                                         | 560                                         | 608                                         | 488                                         | 367                                     | 149                                     | 47                                      | 21                                     | 5                                      | 4                                      | 2                                        | －                                    | 広 島<br>Hiroshima                                               |                           |  |
| 183                                         | 185                                         | 201                                         | 159                                         | 123                                         | 69                                      | 23                                      | 9                                       | 1                                      | 3                                      | －                                      | －                                        | －                                    | 山 口<br>Yamaguchi                                               |                           |  |
| 1, 120                                      | 1, 229                                      | 1, 254                                      | 1, 326                                      | 1, 027                                      | 656                                     | 253                                     | 90                                      | 31                                     | 12                                     | 5                                      | 2                                        | －                                    | 計<br>Total                                                     |                           |  |
| 121                                         | 127                                         | 113                                         | 82                                          | 90                                          | 72                                      | 19                                      | 7                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 徳 島<br>Tokushima                                               | 高 松<br>Takamatsu          |  |
| 176                                         | 161                                         | 168                                         | 159                                         | 134                                         | 77                                      | 29                                      | 20                                      | 1                                      | 1                                      | 1                                      | －                                        | －                                    | 香 川<br>Kagawa                                                  |                           |  |
| 224                                         | 220                                         | 243                                         | 205                                         | 185                                         | 108                                     | 32                                      | 17                                      | 1                                      | 1                                      | 1                                      | 1                                        | －                                    | 愛 媛<br>Ehime                                                   |                           |  |
| 101                                         | 98                                          | 104                                         | 90                                          | 70                                          | 42                                      | 18                                      | 7                                       | 4                                      | 1                                      | －                                      | 1                                        | －                                    | 高 知<br>Kochi                                                   |                           |  |
| 622                                         | 606                                         | 628                                         | 536                                         | 479                                         | 299                                     | 98                                      | 51                                      | 8                                      | 3                                      | 2                                      | 2                                        | －                                    | 計<br>Total                                                     |                           |  |
| 871                                         | 1, 062                                      | 1, 102                                      | 1, 138                                      | 946                                         | 717                                     | 291                                     | 126                                     | 40                                     | 16                                     | 3                                      | 1                                        | －                                    | 福 岡<br>Fukuoka                                                 | 福 岡<br>Fukuoka            |  |
| 107                                         | 113                                         | 121                                         | 128                                         | 96                                          | 57                                      | 14                                      | 12                                      | －                                      | －                                      | 1                                      | －                                        | －                                    | 佐 賀<br>Saga                                                    |                           |  |
| 155                                         | 179                                         | 175                                         | 125                                         | 94                                          | 73                                      | 28                                      | 8                                       | 2                                      | －                                      | 1                                      | －                                        | －                                    | 長 崎<br>Nagasaki                                                |                           |  |
| 1, 133                                      | 1, 354                                      | 1, 398                                      | 1, 391                                      | 1, 136                                      | 847                                     | 333                                     | 146                                     | 42                                     | 16                                     | 5                                      | 1                                        | －                                    | 計<br>Total                                                     |                           |  |
| 234                                         | 317                                         | 338                                         | 370                                         | 257                                         | 185                                     | 55                                      | 29                                      | 2                                      | 2                                      | 2                                      | －                                        | －                                    | 熊 本<br>Kumamoto                                                | 熊 本<br>Kumamoto           |  |
| 167                                         | 174                                         | 193                                         | 197                                         | 147                                         | 81                                      | 26                                      | 13                                      | 2                                      | 2                                      | －                                      | 1                                        | －                                    | 大 分<br>Oita                                                    |                           |  |
| 159                                         | 172                                         | 156                                         | 151                                         | 106                                         | 59                                      | 29                                      | 13                                      | 3                                      | 1                                      | －                                      | －                                        | －                                    | 宮 崎<br>Miyazaki                                                |                           |  |
| 207                                         | 248                                         | 223                                         | 224                                         | 186                                         | 80                                      | 36                                      | 11                                      | 3                                      | －                                      | －                                      | －                                        | －                                    | 鹿児島<br>Kagoshima                                               |                           |  |
| 767                                         | 911                                         | 910                                         | 942                                         | 696                                         | 405                                     | 146                                     | 66                                      | 10                                     | 5                                      | 2                                      | 1                                        | －                                    | 計<br>Total                                                     |                           |  |
| 254                                         | 364                                         | 464                                         | 540                                         | 427                                         | 336                                     | 110                                     | 38                                      | 4                                      | 3                                      | 1                                      | －                                        | －                                    | 沖 縄<br>Okinawa                                                 | 沖 縄<br>Okinawa            |  |
| 23, 547                                     | 27, 062                                     | 30, 381                                     | 33, 371                                     | 28, 610                                     | 21, 899                                 | 9, 565                                  | 4, 440                                  | 1, 126                                 | 473                                    | 222                                    | 52                                       | 23                                   | 全 国 計<br>Grand Total                                           |                           |  |

## (3) 都道府県別の人員（その17）（他の区分に該当しない所得者：申告納税額のある者）

## Income earners by prefecture (Part 17) (Other income earners: taxpayers who have income tax self-assessment)

| 区 分<br>Type<br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | 合 計<br>Total | 70万円<br>以下<br>0.7 million yen<br>or less | 100万円<br>以下<br>1 million yen<br>or less | 150万円<br>以下<br>1.5 million yen<br>or less | 200万円<br>以下<br>2 million yen<br>or less | 250万円<br>以下<br>2.5 million yen<br>or less | 300万円<br>以下<br>3 million yen<br>or less | 400万円<br>以下<br>4 million yen<br>or less | 500万円<br>以下<br>5 million yen<br>or less | 600万円<br>以下<br>6 million yen<br>or less | 700万円<br>以下<br>7 million yen<br>or less | 800万円<br>以下<br>8 million yen<br>or less | 1,000万円<br>以下<br>10 million yen<br>or less |
|------------------------------------------------------------------|---------------|--------------|------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|--------------------------------------------|
|                                                                  |               |              | 以下                                       | 以下                                      | 以下                                        | 以下                                      | 以下                                        | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                         |
| 札幌<br>Sapporo                                                    | 北海道 Hokkaido  | 11,664       | 200                                      | 320                                     | 622                                       | 579                                     | 518                                       | 508                                     | 946                                     | 814                                     | 670                                     | 613                                     | 535                                     | 838                                        |
| 仙台<br>Sendai                                                     | 青森 Aomori     | 2,296        | 39                                       | 99                                      | 197                                       | 161                                     | 128                                       | 144                                     | 244                                     | 146                                     | 171                                     | 154                                     | 91                                      | 153                                        |
|                                                                  | 岩手 Iwate      | 2,420        | 38                                       | 95                                      | 155                                       | 125                                     | 140                                       | 127                                     | 232                                     | 187                                     | 149                                     | 144                                     | 121                                     | 183                                        |
|                                                                  | 宮城 Miyagi     | 5,399        | 81                                       | 157                                     | 270                                       | 249                                     | 235                                       | 210                                     | 388                                     | 361                                     | 277                                     | 273                                     | 255                                     | 365                                        |
|                                                                  | 秋田 Akita      | 1,504        | 26                                       | 55                                      | 109                                       | 109                                     | 98                                        | 98                                      | 200                                     | 134                                     | 102                                     | 78                                      | 63                                      | 89                                         |
|                                                                  | 山形 Yamagata   | 1,837        | 29                                       | 66                                      | 139                                       | 113                                     | 110                                       | 95                                      | 185                                     | 159                                     | 100                                     | 103                                     | 68                                      | 147                                        |
|                                                                  | 福島 Fukushima  | 3,830        | 55                                       | 113                                     | 195                                       | 170                                     | 187                                       | 210                                     | 348                                     | 299                                     | 237                                     | 231                                     | 160                                     | 293                                        |
|                                                                  | 計 Total       | 17,286       | 268                                      | 585                                     | 1,065                                     | 927                                     | 898                                       | 884                                     | 1,597                                   | 1,286                                   | 1,036                                   | 983                                     | 758                                     | 1,230                                      |
| 関東信越<br>Kanto<br>Shinetsu                                        | 茨城 Ibaraki    | 7,374        | 115                                      | 242                                     | 354                                       | 395                                     | 368                                       | 329                                     | 591                                     | 535                                     | 480                                     | 392                                     | 294                                     | 510                                        |
|                                                                  | 栃木 Tochigi    | 4,936        | 91                                       | 137                                     | 242                                       | 254                                     | 206                                       | 215                                     | 404                                     | 359                                     | 347                                     | 227                                     | 217                                     | 344                                        |
|                                                                  | 群馬 Gunma      | 5,066        | 61                                       | 143                                     | 229                                       | 246                                     | 215                                       | 248                                     | 433                                     | 355                                     | 324                                     | 327                                     | 256                                     | 398                                        |
|                                                                  | 埼玉 Saitama    | 21,226       | 273                                      | 529                                     | 775                                       | 837                                     | 691                                       | 676                                     | 1,335                                   | 1,137                                   | 1,035                                   | 844                                     | 777                                     | 1,431                                      |
|                                                                  | 新潟 Niigata    | 4,432        | 79                                       | 135                                     | 256                                       | 257                                     | 259                                       | 221                                     | 427                                     | 355                                     | 274                                     | 254                                     | 201                                     | 328                                        |
|                                                                  | 長野 Nagano     | 5,332        | 84                                       | 143                                     | 234                                       | 263                                     | 241                                       | 228                                     | 471                                     | 424                                     | 360                                     | 259                                     | 265                                     | 419                                        |
|                                                                  | 計 Total       | 48,366       | 703                                      | 1,329                                   | 2,090                                     | 2,252                                   | 1,980                                     | 1,917                                   | 3,661                                   | 3,165                                   | 2,820                                   | 2,303                                   | 2,010                                   | 3,430                                      |
| 東京<br>Tokyo                                                      | 千葉 Chiba      | 18,398       | 273                                      | 469                                     | 829                                       | 759                                     | 686                                       | 669                                     | 1,170                                   | 1,120                                   | 914                                     | 810                                     | 705                                     | 1,294                                      |
|                                                                  | 東京 Tokyo      | 56,534       | 624                                      | 989                                     | 1,582                                     | 1,546                                   | 1,436                                     | 1,375                                   | 2,539                                   | 2,320                                   | 2,162                                   | 1,997                                   | 1,798                                   | 3,175                                      |
|                                                                  | 神奈川 Kanagawa  | 29,257       | 422                                      | 664                                     | 1,013                                     | 940                                     | 861                                       | 874                                     | 1,521                                   | 1,427                                   | 1,303                                   | 1,217                                   | 1,071                                   | 1,944                                      |
|                                                                  | 山梨 Yamanashi  | 2,481        | 32                                       | 72                                      | 115                                       | 118                                     | 100                                       | 117                                     | 238                                     | 189                                     | 173                                     | 131                                     | 119                                     | 181                                        |
|                                                                  | 計 Total       | 106,670      | 1,351                                    | 2,194                                   | 3,539                                     | 3,363                                   | 3,083                                     | 3,035                                   | 5,468                                   | 5,056                                   | 4,552                                   | 4,155                                   | 3,693                                   | 6,594                                      |
| 金沢<br>Kanazawa                                                   | 富山 Toyama     | 2,368        | 33                                       | 63                                      | 122                                       | 126                                     | 143                                       | 123                                     | 228                                     | 170                                     | 153                                     | 149                                     | 104                                     | 170                                        |
|                                                                  | 石川 Ishikawa   | 3,064        | 35                                       | 78                                      | 128                                       | 109                                     | 152                                       | 129                                     | 237                                     | 224                                     | 178                                     | 150                                     | 144                                     | 238                                        |
|                                                                  | 福井 Fukui      | 1,756        | 18                                       | 36                                      | 73                                        | 88                                      | 83                                        | 80                                      | 132                                     | 142                                     | 104                                     | 95                                      | 88                                      | 145                                        |
|                                                                  | 計 Total       | 7,188        | 86                                       | 177                                     | 323                                       | 323                                     | 378                                       | 332                                     | 597                                     | 536                                     | 435                                     | 394                                     | 336                                     | 553                                        |
| 名古屋<br>Nagoya                                                    | 岐阜 Gifu       | 5,585        | 74                                       | 153                                     | 261                                       | 291                                     | 239                                       | 261                                     | 418                                     | 332                                     | 362                                     | 282                                     | 240                                     | 420                                        |
|                                                                  | 静岡 Shizuoka   | 10,492       | 152                                      | 290                                     | 547                                       | 494                                     | 424                                       | 434                                     | 724                                     | 680                                     | 591                                     | 531                                     | 500                                     | 799                                        |
|                                                                  | 愛知 Aichi      | 24,068       | 325                                      | 521                                     | 906                                       | 858                                     | 762                                       | 767                                     | 1,354                                   | 1,268                                   | 1,103                                   | 1,006                                   | 887                                     | 1,669                                      |
|                                                                  | 三重 Mie        | 4,439        | 71                                       | 130                                     | 258                                       | 229                                     | 228                                       | 209                                     | 429                                     | 313                                     | 274                                     | 241                                     | 199                                     | 346                                        |
|                                                                  | 計 Total       | 44,584       | 622                                      | 1,094                                   | 1,972                                     | 1,872                                   | 1,653                                     | 1,671                                   | 2,925                                   | 2,593                                   | 2,330                                   | 2,060                                   | 1,826                                   | 3,234                                      |
| 大阪<br>Osaka                                                      | 滋賀 Shiga      | 3,596        | 52                                       | 98                                      | 144                                       | 158                                     | 142                                       | 162                                     | 270                                     | 247                                     | 205                                     | 189                                     | 128                                     | 258                                        |
|                                                                  | 京都 Kyoto      | 7,039        | 106                                      | 190                                     | 257                                       | 320                                     | 242                                       | 232                                     | 490                                     | 417                                     | 321                                     | 313                                     | 256                                     | 487                                        |
|                                                                  | 大阪 Osaka      | 20,645       | 299                                      | 598                                     | 863                                       | 858                                     | 729                                       | 709                                     | 1,326                                   | 1,152                                   | 994                                     | 879                                     | 794                                     | 1,332                                      |
|                                                                  | 兵庫 Hyogo      | 14,448       | 194                                      | 398                                     | 707                                       | 663                                     | 548                                       | 608                                     | 1,023                                   | 924                                     | 772                                     | 629                                     | 558                                     | 979                                        |
|                                                                  | 奈良 Nara       | 3,594        | 60                                       | 113                                     | 170                                       | 167                                     | 128                                       | 146                                     | 277                                     | 246                                     | 211                                     | 150                                     | 121                                     | 253                                        |
|                                                                  | 和歌山 Wakayama  | 2,008        | 37                                       | 56                                      | 149                                       | 121                                     | 111                                       | 116                                     | 203                                     | 171                                     | 137                                     | 82                                      | 90                                      | 136                                        |
|                                                                  | 計 Total       | 51,330       | 748                                      | 1,453                                   | 2,290                                     | 2,287                                   | 1,900                                     | 1,973                                   | 3,589                                   | 3,157                                   | 2,640                                   | 2,242                                   | 1,947                                   | 3,445                                      |
| 広島<br>Hiroshima                                                  | 鳥取 Tottori    | 1,133        | 15                                       | 44                                      | 57                                        | 72                                      | 61                                        | 54                                      | 112                                     | 97                                      | 74                                      | 64                                      | 48                                      | 90                                         |
|                                                                  | 島根 Shimane    | 1,294        | 19                                       | 37                                      | 87                                        | 76                                      | 59                                        | 92                                      | 133                                     | 110                                     | 105                                     | 71                                      | 63                                      | 97                                         |
|                                                                  | 岡山 Okayama    | 4,837        | 67                                       | 144                                     | 243                                       | 255                                     | 214                                       | 224                                     | 376                                     | 353                                     | 282                                     | 267                                     | 228                                     | 338                                        |
|                                                                  | 広島 Hiroshima  | 6,980        | 100                                      | 203                                     | 361                                       | 343                                     | 307                                       | 270                                     | 536                                     | 486                                     | 374                                     | 340                                     | 255                                     | 483                                        |
|                                                                  | 山口 Yamaguchi  | 3,014        | 43                                       | 100                                     | 199                                       | 192                                     | 165                                       | 153                                     | 301                                     | 255                                     | 193                                     | 185                                     | 142                                     | 249                                        |
|                                                                  | 計 Total       | 17,258       | 244                                      | 528                                     | 947                                       | 938                                     | 806                                       | 793                                     | 1,458                                   | 1,301                                   | 1,028                                   | 927                                     | 736                                     | 1,257                                      |
| 高松<br>Takamatsu                                                  | 徳島 Tokushima  | 1,641        | 30                                       | 78                                      | 109                                       | 100                                     | 99                                        | 65                                      | 155                                     | 145                                     | 102                                     | 79                                      | 49                                      | 107                                        |
|                                                                  | 香川 Kagawa     | 2,477        | 38                                       | 88                                      | 140                                       | 133                                     | 113                                       | 119                                     | 258                                     | 214                                     | 157                                     | 133                                     | 104                                     | 159                                        |
|                                                                  | 愛媛 Ehime      | 3,154        | 40                                       | 105                                     | 190                                       | 188                                     | 158                                       | 143                                     | 295                                     | 243                                     | 180                                     | 153                                     | 159                                     | 207                                        |
|                                                                  | 高知 Kochi      | 1,543        | 25                                       | 39                                      | 85                                        | 109                                     | 83                                        | 89                                      | 167                                     | 115                                     | 96                                      | 72                                      | 64                                      | 110                                        |
|                                                                  | 計 Total       | 8,815        | 133                                      | 310                                     | 524                                       | 530                                     | 453                                       | 416                                     | 875                                     | 717                                     | 535                                     | 437                                     | 376                                     | 583                                        |
| 福岡<br>Fukuoka                                                    | 福岡 Fukuoka    | 13,204       | 179                                      | 355                                     | 613                                       | 636                                     | 550                                       | 517                                     | 1,025                                   | 782                                     | 737                                     | 592                                     | 564                                     | 910                                        |
|                                                                  | 佐賀 Saga       | 1,795        | 22                                       | 51                                      | 110                                       | 88                                      | 84                                        | 88                                      | 172                                     | 166                                     | 100                                     | 105                                     | 90                                      | 122                                        |
|                                                                  | 長崎 Nagasaki   | 2,626        | 52                                       | 101                                     | 157                                       | 177                                     | 140                                       | 149                                     | 252                                     | 202                                     | 167                                     | 152                                     | 134                                     | 192                                        |
|                                                                  | 計 Total       | 17,625       | 253                                      | 507                                     | 880                                       | 901                                     | 774                                       | 754                                     | 1,449                                   | 1,150                                   | 1,004                                   | 849                                     | 788                                     | 1,224                                      |
| 熊本<br>Kumamoto                                                   | 熊本 Kumamoto   | 4,509        | 46                                       | 116                                     | 225                                       | 274                                     | 227                                       | 203                                     | 390                                     | 348                                     | 307                                     | 220                                     | 200                                     | 309                                        |
|                                                                  | 大分 Oita       | 2,613        | 39                                       | 92                                      | 151                                       | 148                                     | 123                                       | 123                                     | 243                                     | 199                                     | 167                                     | 130                                     | 86                                      | 195                                        |
|                                                                  | 宮崎 Miyazaki   | 2,930        | 27                                       | 106                                     | 216                                       | 199                                     | 181                                       | 192                                     | 279                                     | 251                                     | 187                                     | 149                                     | 135                                     | 233                                        |
|                                                                  | 鹿児島 Kagoshima | 3,839        | 51                                       | 137                                     | 229                                       | 239                                     | 217                                       | 220                                     | 361                                     | 313                                     | 269                                     | 222                                     | 172                                     | 279                                        |
|                                                                  | 計 Total       | 13,891       | 163                                      | 451                                     | 821                                       | 860                                     | 748                                       | 738                                     | 1,273                                   | 1,111                                   | 930                                     | 721                                     | 593                                     | 1,016                                      |
| 沖縄<br>Okinawa                                                    | 沖縄 Okinawa    | 4,524        | 38                                       | 45                                      | 127                                       | 148                                     | 124                                       | 138                                     | 281                                     | 255                                     | 210                                     | 196                                     | 176                                     | 341                                        |
| 全国計 Grand Total                                                  |               | 349,201      | 4,809                                    | 8,993                                   | 15,200                                    | 14,980                                  | 13,315                                    | 13,159                                  | 24,119                                  | 21,141                                  | 18,190                                  | 15,880                                  | 13,774                                  | 23,745                                     |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows "(1) Number of income earners by income range" by prefecture.

(単位：人)  
(In persons)

| 1, 200万円<br>以下<br>12 million yen<br>or less | 1, 500万円<br>以下<br>15 million yen<br>or less | 2, 000万円<br>以下<br>20 million yen<br>or less | 3, 000万円<br>以下<br>30 million yen<br>or less | 5, 000万円<br>以下<br>50 million yen<br>or less | 1億円<br>以下<br>0.1 billion yen<br>or less | 2億円<br>以下<br>0.2 billion yen<br>or less | 5億円<br>以下<br>0.5 billion yen<br>or less | 10億円<br>以下<br>1 billion yen<br>or less | 20億円<br>以下<br>2 billion yen<br>or less | 50億円<br>以下<br>5 billion yen<br>or less | 100億円<br>以下<br>10 billion yen<br>or less | 100億円<br>超<br>Over 10<br>billion yen | 区 分<br>Type<br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |  |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|------------------------------------------|--------------------------------------|----------------------------------------------------------------|---------------------------|--|
| 634                                         | 702                                         | 811                                         | 824                                         | 724                                         | 499                                     | 195                                     | 81                                      | 23                                     | 6                                      | 2                                      | －                                        | －                                    | 北海道<br>Hokkaido                                                | 札幌<br>Sapporo             |  |
| 107                                         | 127                                         | 109                                         | 108                                         | 70                                          | 32                                      | 12                                      | 3                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 青 森<br>Aomori                                                  | 仙 台<br>Sendai             |  |
| 108                                         | 146                                         | 130                                         | 139                                         | 100                                         | 72                                      | 15                                      | 11                                      | 2                                      | 1                                      | －                                      | －                                        | －                                    | 岩 手<br>Iwate                                                   |                           |  |
| 321                                         | 354                                         | 394                                         | 464                                         | 337                                         | 249                                     | 100                                     | 46                                      | 6                                      | 6                                      | 1                                      | －                                        | －                                    | 宮 城<br>Miyagi                                                  |                           |  |
| 44                                          | 70                                          | 53                                          | 77                                          | 62                                          | 23                                      | 9                                       | 5                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 秋 田<br>Akita                                                   |                           |  |
| 80                                          | 95                                          | 103                                         | 104                                         | 80                                          | 38                                      | 9                                       | 11                                      | 2                                      | －                                      | －                                      | 1                                        | －                                    | 山 形<br>Yamagata                                                |                           |  |
| 208                                         | 265                                         | 266                                         | 224                                         | 190                                         | 122                                     | 40                                      | 10                                      | 5                                      | 1                                      | 1                                      | －                                        | －                                    | 福 島<br>Fukushima                                               |                           |  |
| 868                                         | 1,057                                       | 1,055                                       | 1,116                                       | 839                                         | 536                                     | 185                                     | 86                                      | 16                                     | 8                                      | 2                                      | 1                                        | －                                    | 計<br>Total                                                     |                           |  |
| 404                                         | 480                                         | 534                                         | 544                                         | 398                                         | 256                                     | 103                                     | 42                                      | 4                                      | 4                                      | －                                      | －                                        | －                                    | 茨 城<br>Ibaraki                                                 | 関東信越<br>Kanto<br>Shinetsu |  |
| 297                                         | 303                                         | 344                                         | 365                                         | 306                                         | 181                                     | 62                                      | 20                                      | 12                                     | 3                                      | －                                      | －                                        | －                                    | 栃 木<br>Tochigi                                                 |                           |  |
| 283                                         | 352                                         | 353                                         | 352                                         | 265                                         | 148                                     | 42                                      | 19                                      | 12                                     | 3                                      | 1                                      | 1                                        | －                                    | 群 馬<br>Gunma                                                   |                           |  |
| 1,162                                       | 1,434                                       | 1,758                                       | 2,103                                       | 1,919                                       | 1,530                                   | 631                                     | 281                                     | 43                                     | 15                                     | 8                                      | 1                                        | 1                                    | 埼 玉<br>Saitama                                                 |                           |  |
| 227                                         | 242                                         | 250                                         | 243                                         | 190                                         | 145                                     | 56                                      | 27                                      | 5                                      | 1                                      | －                                      | －                                        | －                                    | 新 潟<br>Niigata                                                 |                           |  |
| 299                                         | 349                                         | 352                                         | 372                                         | 290                                         | 173                                     | 59                                      | 30                                      | 7                                      | 8                                      | 1                                      | 1                                        | －                                    | 長 野<br>Nagano                                                  |                           |  |
| 2,672                                       | 3,160                                       | 3,591                                       | 3,979                                       | 3,368                                       | 2,433                                   | 953                                     | 419                                     | 83                                     | 34                                     | 10                                     | 3                                        | 1                                    | 計<br>Total                                                     |                           |  |
| 987                                         | 1,205                                       | 1,401                                       | 1,687                                       | 1,493                                       | 1,170                                   | 481                                     | 210                                     | 47                                     | 14                                     | 4                                      | 1                                        | －                                    | 千 葉<br>Chiba                                                   | 東 京<br>Tokyo              |  |
| 2,795                                       | 3,590                                       | 4,694                                       | 6,238                                       | 6,103                                       | 5,826                                   | 3,164                                   | 1,709                                   | 487                                    | 223                                    | 121                                    | 25                                       | 16                                   | 東 京<br>Tokyo                                                   |                           |  |
| 1,639                                       | 2,085                                       | 2,544                                       | 3,084                                       | 2,889                                       | 2,263                                   | 949                                     | 405                                     | 93                                     | 30                                     | 15                                     | 4                                        | －                                    | 神奈川<br>Kanagawa                                                |                           |  |
| 121                                         | 170                                         | 187                                         | 165                                         | 130                                         | 85                                      | 23                                      | 10                                      | 2                                      | 1                                      | 2                                      | －                                        | －                                    | 山 梨<br>Yamanashi                                               |                           |  |
| 5,542                                       | 7,050                                       | 8,826                                       | 11,174                                      | 10,615                                      | 9,344                                   | 4,617                                   | 2,334                                   | 629                                    | 268                                    | 142                                    | 30                                       | 16                                   | 計<br>Total                                                     |                           |  |
| 125                                         | 141                                         | 137                                         | 161                                         | 120                                         | 63                                      | 21                                      | 14                                      | 1                                      | －                                      | 1                                      | －                                        | －                                    | 富 山<br>Toyama                                                  | 金 沢<br>Kanazawa           |  |
| 158                                         | 215                                         | 243                                         | 251                                         | 193                                         | 139                                     | 38                                      | 20                                      | 3                                      | 1                                      | 1                                      | －                                        | －                                    | 石 川<br>Ishikawa                                                |                           |  |
| 93                                          | 118                                         | 122                                         | 128                                         | 121                                         | 57                                      | 16                                      | 13                                      | 1                                      | 2                                      | 1                                      | －                                        | －                                    | 福 井<br>Fukui                                                   |                           |  |
| 376                                         | 474                                         | 502                                         | 540                                         | 434                                         | 259                                     | 75                                      | 47                                      | 5                                      | 3                                      | 3                                      | －                                        | －                                    | 計<br>Total                                                     |                           |  |
| 335                                         | 392                                         | 451                                         | 466                                         | 347                                         | 165                                     | 65                                      | 17                                      | 9                                      | 3                                      | 1                                      | 1                                        | －                                    | 岐 阜<br>Gifu                                                    | 名古屋<br>Nagoya             |  |
| 590                                         | 710                                         | 835                                         | 869                                         | 660                                         | 438                                     | 148                                     | 51                                      | 14                                     | 6                                      | 3                                      | 2                                        | －                                    | 静 岡<br>Shizuoka                                                |                           |  |
| 1,349                                       | 1,668                                       | 2,158                                       | 2,598                                       | 2,245                                       | 1,656                                   | 641                                     | 234                                     | 61                                     | 20                                     | 9                                      | 2                                        | 1                                    | 愛 知<br>Aichi                                                   |                           |  |
| 247                                         | 270                                         | 297                                         | 274                                         | 217                                         | 132                                     | 42                                      | 23                                      | 7                                      | －                                      | 2                                      | －                                        | 1                                    | 三 重<br>Mie                                                     |                           |  |
| 2,521                                       | 3,040                                       | 3,741                                       | 4,207                                       | 3,469                                       | 2,391                                   | 896                                     | 325                                     | 91                                     | 29                                     | 15                                     | 5                                        | 2                                    | 計<br>Total                                                     |                           |  |
| 221                                         | 262                                         | 250                                         | 300                                         | 262                                         | 166                                     | 60                                      | 19                                      | 3                                      | －                                      | －                                      | －                                        | －                                    | 滋 賀<br>Shiga                                                   | 大 阪<br>Osaka              |  |
| 372                                         | 463                                         | 511                                         | 604                                         | 623                                         | 487                                     | 221                                     | 90                                      | 20                                     | 11                                     | 5                                      | 1                                        | －                                    | 京 都<br>Kyoto                                                   |                           |  |
| 1,080                                       | 1,327                                       | 1,580                                       | 1,837                                       | 1,772                                       | 1,439                                   | 652                                     | 308                                     | 73                                     | 26                                     | 12                                     | 4                                        | 2                                    | 大 阪<br>Osaka                                                   |                           |  |
| 759                                         | 890                                         | 1,147                                       | 1,239                                       | 1,089                                       | 733                                     | 347                                     | 152                                     | 47                                     | 28                                     | 11                                     | 1                                        | 2                                    | 兵 庫<br>Hyogo                                                   |                           |  |
| 188                                         | 230                                         | 280                                         | 329                                         | 262                                         | 173                                     | 58                                      | 24                                      | 3                                      | 5                                      | －                                      | －                                        | －                                    | 奈 良<br>Nara                                                    |                           |  |
| 94                                          | 97                                          | 118                                         | 117                                         | 95                                          | 47                                      | 18                                      | 8                                       | 5                                      | －                                      | －                                      | －                                        | －                                    | 和歌山<br>Wakayama                                                |                           |  |
| 2,714                                       | 3,269                                       | 3,886                                       | 4,426                                       | 4,103                                       | 3,045                                   | 1,356                                   | 601                                     | 151                                    | 70                                     | 28                                     | 6                                        | 4                                    | 計<br>Total                                                     |                           |  |
| 68                                          | 58                                          | 71                                          | 62                                          | 45                                          | 28                                      | 10                                      | 2                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 鳥 取<br>Tottori                                                 | 広 島<br>Hiroshima          |  |
| 68                                          | 74                                          | 62                                          | 57                                          | 50                                          | 21                                      | 10                                      | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 島 根<br>Shimane                                                 |                           |  |
| 262                                         | 333                                         | 310                                         | 387                                         | 305                                         | 154                                     | 55                                      | 28                                      | 7                                      | 4                                      | 1                                      | －                                        | －                                    | 岡 山<br>Okayama                                                 |                           |  |
| 383                                         | 442                                         | 501                                         | 560                                         | 466                                         | 352                                     | 143                                     | 44                                      | 20                                     | 5                                      | 4                                      | 2                                        | －                                    | 広 島<br>Hiroshima                                               |                           |  |
| 149                                         | 156                                         | 178                                         | 142                                         | 112                                         | 66                                      | 21                                      | 9                                       | 1                                      | 3                                      | －                                      | －                                        | －                                    | 山 口<br>Yamaguchi                                               |                           |  |
| 930                                         | 1,063                                       | 1,122                                       | 1,208                                       | 978                                         | 621                                     | 239                                     | 86                                      | 29                                     | 12                                     | 5                                      | 2                                        | －                                    | 計<br>Total                                                     |                           |  |
| 86                                          | 92                                          | 88                                          | 74                                          | 87                                          | 68                                      | 19                                      | 7                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 徳 島<br>Tokushima                                               | 高 松<br>Takamatsu          |  |
| 138                                         | 141                                         | 151                                         | 150                                         | 123                                         | 70                                      | 26                                      | 19                                      | 1                                      | 1                                      | 1                                      | －                                        | －                                    | 香 川<br>Kagawa                                                  |                           |  |
| 189                                         | 188                                         | 207                                         | 190                                         | 175                                         | 97                                      | 27                                      | 16                                      | 1                                      | 1                                      | 1                                      | 1                                        | －                                    | 愛 媛<br>Ehime                                                   |                           |  |
| 90                                          | 80                                          | 96                                          | 84                                          | 69                                          | 39                                      | 18                                      | 7                                       | 4                                      | 1                                      | －                                      | 1                                        | －                                    | 高 知<br>Kochi                                                   |                           |  |
| 503                                         | 501                                         | 542                                         | 498                                         | 454                                         | 274                                     | 90                                      | 49                                      | 8                                      | 3                                      | 2                                      | 2                                        | －                                    | 計<br>Total                                                     |                           |  |
| 715                                         | 925                                         | 967                                         | 1,068                                       | 914                                         | 689                                     | 283                                     | 124                                     | 39                                     | 16                                     | 3                                      | 1                                        | －                                    | 福 岡<br>Fukuoka                                                 | 福 岡<br>Fukuoka            |  |
| 96                                          | 96                                          | 114                                         | 121                                         | 91                                          | 52                                      | 14                                      | 12                                      | －                                      | －                                      | 1                                      | －                                        | －                                    | 佐 賀<br>Saga                                                    |                           |  |
| 130                                         | 161                                         | 148                                         | 115                                         | 90                                          | 71                                      | 26                                      | 8                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 長 崎<br>Nagasaki                                                |                           |  |
| 941                                         | 1,182                                       | 1,229                                       | 1,304                                       | 1,095                                       | 812                                     | 323                                     | 144                                     | 41                                     | 16                                     | 4                                      | 1                                        | －                                    | 計<br>Total                                                     |                           |  |
| 206                                         | 269                                         | 310                                         | 348                                         | 245                                         | 179                                     | 53                                      | 28                                      | 2                                      | 2                                      | 2                                      | －                                        | －                                    | 熊 本<br>Kumamoto                                                | 熊 本<br>Kumamoto           |  |
| 133                                         | 157                                         | 172                                         | 191                                         | 144                                         | 80                                      | 22                                      | 13                                      | 2                                      | 2                                      | －                                      | 1                                        | －                                    | 大 分<br>Oita                                                    |                           |  |
| 138                                         | 152                                         | 143                                         | 141                                         | 101                                         | 55                                      | 28                                      | 13                                      | 3                                      | 1                                      | －                                      | －                                        | －                                    | 宮 崎<br>Miyazaki                                                |                           |  |
| 187                                         | 221                                         | 202                                         | 216                                         | 179                                         | 76                                      | 35                                      | 11                                      | 3                                      | －                                      | －                                      | －                                        | －                                    | 鹿児島<br>Kagoshima                                               |                           |  |
| 664                                         | 799                                         | 827                                         | 896                                         | 669                                         | 390                                     | 138                                     | 65                                      | 10                                     | 5                                      | 2                                      | 1                                        | －                                    | 計<br>Total                                                     |                           |  |
| 237                                         | 341                                         | 442                                         | 518                                         | 419                                         | 334                                     | 110                                     | 36                                      | 4                                      | 3                                      | 1                                      | －                                        | －                                    | 沖 縄<br>Okinawa                                                 | 沖 縄<br>Okinawa            |  |
| 18,602                                      | 22,638                                      | 26,574                                      | 30,690                                      | 27,167                                      | 20,938                                  | 9,177                                   | 4,273                                   | 1,090                                  | 457                                    | 216                                    | 51                                       | 23                                   | 全 国 計<br>Grand Total                                           |                           |  |

## (3) 都道府県別の人員（その18）（他の区分に該当しない所得者：還付申告をした者）

## Income earners by prefecture (Part 18) (Other income earners: filing returns for refunds)

| 区 分<br>Type<br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | 合 計<br>Total | 70万円<br>以下<br>0.7 million yen<br>or less | 100万円<br>以下<br>1 million yen<br>or less | 150万円<br>以下<br>1.5 million yen<br>or less | 200万円<br>以下<br>2 million yen<br>or less | 250万円<br>以下<br>2.5 million yen<br>or less | 300万円<br>以下<br>3 million yen<br>or less | 400万円<br>以下<br>4 million yen<br>or less | 500万円<br>以下<br>5 million yen<br>or less | 600万円<br>以下<br>6 million yen<br>or less | 700万円<br>以下<br>7 million yen<br>or less | 800万円<br>以下<br>8 million yen<br>or less | 1,000万円<br>以下<br>10 million yen<br>or less |
|------------------------------------------------------------------|---------------|--------------|------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|--------------------------------------------|
|                                                                  |               |              | 以下                                       | 以下                                      | 以下                                        | 以下                                      | 以下                                        | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                      | 以下                                         |
| 札幌<br>Sapporo                                                    | 北海道 Hokkaido  | 10,098       | 6,202                                    | 478                                     | 559                                       | 411                                     | 311                                       | 271                                     | 414                                     | 330                                     | 210                                     | 154                                     | 120                                     | 171                                        |
| 仙台<br>Sendai                                                     | 青森 Aomori     | 2,048        | 1,349                                    | 92                                      | 106                                       | 74                                      | 65                                        | 52                                      | 87                                      | 54                                      | 33                                      | 37                                      | 19                                      | 30                                         |
|                                                                  | 岩手 Iwate      | 2,095        | 1,289                                    | 115                                     | 116                                       | 74                                      | 91                                        | 61                                      | 91                                      | 54                                      | 49                                      | 36                                      | 25                                      | 30                                         |
|                                                                  | 宮城 Miyagi     | 3,711        | 1,976                                    | 199                                     | 243                                       | 157                                     | 143                                       | 124                                     | 201                                     | 125                                     | 122                                     | 82                                      | 62                                      | 75                                         |
|                                                                  | 秋田 Akita      | 1,350        | 685                                      | 56                                      | 98                                        | 69                                      | 66                                        | 72                                      | 94                                      | 48                                      | 23                                      | 29                                      | 17                                      | 28                                         |
|                                                                  | 山形 Yamagata   | 2,029        | 1,161                                    | 94                                      | 149                                       | 111                                     | 84                                        | 77                                      | 90                                      | 70                                      | 48                                      | 38                                      | 18                                      | 32                                         |
|                                                                  | 福島 Fukushima  | 3,016        | 1,530                                    | 175                                     | 212                                       | 169                                     | 122                                       | 116                                     | 176                                     | 125                                     | 95                                      | 53                                      | 37                                      | 62                                         |
|                                                                  | 計 Total       | 14,249       | 7,990                                    | 731                                     | 924                                       | 654                                     | 571                                       | 502                                     | 739                                     | 476                                     | 370                                     | 275                                     | 178                                     | 257                                        |
| 関東信越<br>Kanto<br>Shinetsu                                        | 茨城 Ibaraki    | 5,125        | 2,524                                    | 263                                     | 332                                       | 308                                     | 248                                       | 177                                     | 310                                     | 222                                     | 130                                     | 130                                     | 110                                     | 115                                        |
|                                                                  | 栃木 Tochigi    | 3,882        | 1,848                                    | 242                                     | 277                                       | 202                                     | 202                                       | 133                                     | 217                                     | 171                                     | 123                                     | 84                                      | 76                                      | 103                                        |
|                                                                  | 群馬 Gunma      | 3,973        | 2,014                                    | 247                                     | 277                                       | 218                                     | 178                                       | 171                                     | 228                                     | 165                                     | 106                                     | 69                                      | 61                                      | 80                                         |
|                                                                  | 埼玉 Saitama    | 18,322       | 9,367                                    | 1,027                                   | 1,263                                     | 1,012                                   | 759                                       | 629                                     | 1,059                                   | 789                                     | 529                                     | 379                                     | 276                                     | 419                                        |
|                                                                  | 新潟 Niigata    | 5,168        | 2,695                                    | 266                                     | 352                                       | 318                                     | 223                                       | 237                                     | 304                                     | 202                                     | 105                                     | 109                                     | 61                                      | 105                                        |
|                                                                  | 長野 Nagano     | 5,434        | 2,984                                    | 295                                     | 365                                       | 311                                     | 225                                       | 187                                     | 262                                     | 186                                     | 128                                     | 106                                     | 71                                      | 80                                         |
|                                                                  | 計 Total       | 41,904       | 21,432                                   | 2,340                                   | 2,866                                     | 2,369                                   | 1,835                                     | 1,534                                   | 2,380                                   | 1,735                                   | 1,121                                   | 877                                     | 655                                     | 902                                        |
| 東京<br>Tokyo                                                      | 千葉 Chiba      | 16,724       | 8,149                                    | 943                                     | 1,219                                     | 797                                     | 646                                       | 649                                     | 1,001                                   | 754                                     | 483                                     | 394                                     | 314                                     | 418                                        |
|                                                                  | 東京 Tokyo      | 56,402       | 24,880                                   | 3,385                                   | 3,955                                     | 3,073                                   | 2,324                                     | 1,960                                   | 3,175                                   | 2,484                                   | 1,890                                   | 1,496                                   | 1,216                                   | 1,783                                      |
|                                                                  | 神奈川 Kanagawa  | 30,556       | 14,729                                   | 1,844                                   | 2,081                                     | 1,579                                   | 1,231                                     | 1,072                                   | 1,729                                   | 1,376                                   | 989                                     | 708                                     | 550                                     | 832                                        |
|                                                                  | 山梨 Yamanashi  | 1,452        | 725                                      | 87                                      | 94                                        | 83                                      | 56                                        | 73                                      | 82                                      | 75                                      | 42                                      | 34                                      | 19                                      | 31                                         |
|                                                                  | 計 Total       | 105,134      | 48,483                                   | 6,259                                   | 7,349                                     | 5,532                                   | 4,257                                     | 3,754                                   | 5,987                                   | 4,689                                   | 3,404                                   | 2,632                                   | 2,099                                   | 3,064                                      |
| 金沢<br>Kanazawa                                                   | 富山 Toyama     | 3,440        | 1,713                                    | 223                                     | 282                                       | 227                                     | 137                                       | 134                                     | 204                                     | 122                                     | 98                                      | 75                                      | 43                                      | 71                                         |
|                                                                  | 石川 Ishikawa   | 2,722        | 1,424                                    | 152                                     | 189                                       | 156                                     | 113                                       | 93                                      | 143                                     | 101                                     | 67                                      | 52                                      | 58                                      | 60                                         |
|                                                                  | 福井 Fukui      | 1,939        | 947                                      | 114                                     | 148                                       | 108                                     | 93                                        | 81                                      | 108                                     | 83                                      | 59                                      | 32                                      | 33                                      | 32                                         |
|                                                                  | 計 Total       | 8,101        | 4,084                                    | 489                                     | 619                                       | 491                                     | 343                                       | 308                                     | 455                                     | 306                                     | 224                                     | 159                                     | 134                                     | 163                                        |
| 名古屋<br>Nagoya                                                    | 岐阜 Gifu       | 6,264        | 3,370                                    | 370                                     | 448                                       | 320                                     | 274                                       | 234                                     | 371                                     | 212                                     | 150                                     | 116                                     | 84                                      | 104                                        |
|                                                                  | 静岡 Shizuoka   | 11,048       | 5,751                                    | 602                                     | 769                                       | 620                                     | 488                                       | 404                                     | 607                                     | 454                                     | 285                                     | 196                                     | 188                                     | 215                                        |
|                                                                  | 愛知 Aichi      | 29,859       | 15,224                                   | 1,724                                   | 2,087                                     | 1,563                                   | 1,296                                     | 1,028                                   | 1,665                                   | 1,186                                   | 876                                     | 627                                     | 497                                     | 715                                        |
|                                                                  | 三重 Mie        | 5,467        | 2,886                                    | 323                                     | 358                                       | 285                                     | 214                                       | 174                                     | 338                                     | 245                                     | 156                                     | 114                                     | 83                                      | 101                                        |
|                                                                  | 計 Total       | 52,638       | 27,231                                   | 3,019                                   | 3,662                                     | 2,788                                   | 2,272                                     | 1,840                                   | 2,981                                   | 2,097                                   | 1,467                                   | 1,053                                   | 852                                     | 1,135                                      |
| 大阪<br>Osaka                                                      | 滋賀 Shiga      | 3,855        | 2,090                                    | 203                                     | 236                                       | 192                                     | 172                                       | 124                                     | 202                                     | 146                                     | 106                                     | 92                                      | 59                                      | 68                                         |
|                                                                  | 京都 Kyoto      | 8,353        | 4,521                                    | 484                                     | 539                                       | 381                                     | 337                                       | 279                                     | 426                                     | 307                                     | 218                                     | 179                                     | 127                                     | 164                                        |
|                                                                  | 大阪 Osaka      | 25,563       | 13,197                                   | 1,535                                   | 1,686                                     | 1,292                                   | 965                                       | 896                                     | 1,374                                   | 995                                     | 689                                     | 517                                     | 454                                     | 602                                        |
|                                                                  | 兵庫 Hyogo      | 19,348       | 10,000                                   | 1,066                                   | 1,314                                     | 959                                     | 757                                       | 632                                     | 1,071                                   | 837                                     | 554                                     | 429                                     | 334                                     | 482                                        |
|                                                                  | 奈良 Nara       | 5,588        | 2,940                                    | 326                                     | 363                                       | 262                                     | 247                                       | 198                                     | 290                                     | 227                                     | 168                                     | 108                                     | 88                                      | 126                                        |
|                                                                  | 和歌山 Wakayama  | 2,448        | 1,304                                    | 147                                     | 162                                       | 131                                     | 97                                        | 104                                     | 137                                     | 91                                      | 63                                      | 45                                      | 36                                      | 52                                         |
|                                                                  | 計 Total       | 65,155       | 34,052                                   | 3,761                                   | 4,300                                     | 3,217                                   | 2,575                                     | 2,233                                   | 3,500                                   | 2,603                                   | 1,798                                   | 1,370                                   | 1,098                                   | 1,494                                      |
| 広島<br>Hiroshima                                                  | 鳥取 Totтори    | 1,281        | 750                                      | 67                                      | 73                                        | 60                                      | 57                                        | 45                                      | 68                                      | 36                                      | 34                                      | 17                                      | 14                                      | 22                                         |
|                                                                  | 島根 Shimane    | 1,323        | 666                                      | 88                                      | 97                                        | 85                                      | 58                                        | 51                                      | 68                                      | 60                                      | 27                                      | 32                                      | 17                                      | 19                                         |
|                                                                  | 岡山 Okayama    | 4,785        | 2,645                                    | 291                                     | 304                                       | 206                                     | 192                                       | 145                                     | 290                                     | 165                                     | 115                                     | 89                                      | 66                                      | 96                                         |
|                                                                  | 広島 Hiroshima  | 7,257        | 3,913                                    | 410                                     | 464                                       | 335                                     | 305                                       | 246                                     | 372                                     | 307                                     | 210                                     | 131                                     | 112                                     | 149                                        |
|                                                                  | 山口 Yamaguchi  | 3,249        | 1,785                                    | 191                                     | 244                                       | 145                                     | 139                                       | 99                                      | 162                                     | 114                                     | 95                                      | 63                                      | 37                                      | 59                                         |
|                                                                  | 計 Total       | 17,895       | 9,759                                    | 1,047                                   | 1,182                                     | 831                                     | 751                                       | 586                                     | 960                                     | 682                                     | 481                                     | 332                                     | 246                                     | 345                                        |
| 高松<br>Takamatsu                                                  | 徳島 Tokushima  | 2,320        | 1,046                                    | 116                                     | 156                                       | 114                                     | 111                                       | 107                                     | 143                                     | 99                                      | 109                                     | 81                                      | 50                                      | 80                                         |
|                                                                  | 香川 Kagawa     | 3,108        | 1,714                                    | 163                                     | 194                                       | 149                                     | 153                                       | 116                                     | 161                                     | 122                                     | 75                                      | 57                                      | 41                                      | 58                                         |
|                                                                  | 愛媛 Ehime      | 3,217        | 1,766                                    | 183                                     | 202                                       | 158                                     | 141                                       | 112                                     | 187                                     | 112                                     | 64                                      | 54                                      | 43                                      | 53                                         |
|                                                                  | 高知 Kochi      | 1,291        | 638                                      | 75                                      | 102                                       | 71                                      | 68                                        | 51                                      | 80                                      | 46                                      | 33                                      | 32                                      | 18                                      | 30                                         |
|                                                                  | 計 Total       | 9,936        | 5,164                                    | 537                                     | 654                                       | 492                                     | 473                                       | 386                                     | 571                                     | 379                                     | 281                                     | 224                                     | 152                                     | 221                                        |
| 福岡<br>Fukuoka                                                    | 福岡 Fukuoka    | 10,181       | 5,414                                    | 545                                     | 635                                       | 473                                     | 402                                       | 352                                     | 532                                     | 382                                     | 268                                     | 207                                     | 156                                     | 252                                        |
|                                                                  | 佐賀 Saga       | 1,363        | 738                                      | 81                                      | 87                                        | 78                                      | 79                                        | 43                                      | 70                                      | 39                                      | 37                                      | 19                                      | 13                                      | 27                                         |
|                                                                  | 長崎 Nagasaki   | 1,965        | 999                                      | 113                                     | 147                                       | 93                                      | 92                                        | 67                                      | 108                                     | 79                                      | 71                                      | 39                                      | 25                                      | 45                                         |
|                                                                  | 計 Total       | 13,509       | 7,151                                    | 739                                     | 869                                       | 644                                     | 573                                       | 462                                     | 710                                     | 500                                     | 376                                     | 265                                     | 194                                     | 324                                        |
| 熊本<br>Kumamoto                                                   | 熊本 Kumamoto   | 3,391        | 2,033                                    | 159                                     | 168                                       | 151                                     | 127                                       | 99                                      | 175                                     | 105                                     | 92                                      | 44                                      | 38                                      | 60                                         |
|                                                                  | 大分 Oita       | 1,649        | 809                                      | 89                                      | 107                                       | 81                                      | 68                                        | 69                                      | 109                                     | 86                                      | 58                                      | 31                                      | 31                                      | 28                                         |
|                                                                  | 宮崎 Miyazaki   | 1,565        | 788                                      | 94                                      | 121                                       | 76                                      | 74                                        | 57                                      | 103                                     | 59                                      | 49                                      | 19                                      | 17                                      | 36                                         |
|                                                                  | 鹿児島 Kagoshima | 2,003        | 1,033                                    | 127                                     | 140                                       | 102                                     | 80                                        | 79                                      | 97                                      | 71                                      | 62                                      | 41                                      | 36                                      | 49                                         |
|                                                                  | 計 Total       | 8,608        | 4,663                                    | 469                                     | 536                                       | 410                                     | 349                                       | 304                                     | 484                                     | 321                                     | 261                                     | 135                                     | 122                                     | 173                                        |
| 沖縄<br>Okinawa                                                    | 沖縄 Okinawa    | 1,451        | 653                                      | 62                                      | 86                                        | 83                                      | 78                                        | 58                                      | 107                                     | 76                                      | 60                                      | 34                                      | 26                                      | 38                                         |
| 全国計 Grand Total                                                  |               | 348,678      | 176,864                                  | 19,931                                  | 23,606                                    | 17,922                                  | 14,388                                    | 12,238                                  | 19,288                                  | 14,194                                  | 10,053                                  | 7,510                                   | 5,876                                   | 8,287                                      |

(注) この表は、「(1) 所得階級別人員」を都道府県別に示したものである。

Note: This table shows "(1) Number of income earners by income range" by prefecture.

(単位：人)  
(In persons)

| 1, 200万円<br>以下<br>12 million yen<br>or less | 1, 500万円<br>以下<br>15 million yen<br>or less | 2, 000万円<br>以下<br>20 million yen<br>or less | 3, 000万円<br>以下<br>30 million yen<br>or less | 5, 000万円<br>以下<br>50 million yen<br>or less | 1億円<br>以下<br>0.1 billion yen<br>or less | 2億円<br>以下<br>0.2 billion yen<br>or less | 5億円<br>以下<br>0.5 billion yen<br>or less | 10億円<br>以下<br>1 billion yen<br>or less | 20億円<br>以下<br>2 billion yen<br>or less | 50億円<br>以下<br>5 billion yen<br>or less | 100億円<br>以下<br>10 billion yen<br>or less | 100億円<br>超<br>Over 10<br>billion yen | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |                           |  |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|------------------------------------------|--------------------------------------|--------------------------------------------------------------------|---------------------------|--|
| 105                                         | 119                                         | 100                                         | 63                                          | 40                                          | 25                                      | 12                                      | 2                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 北海道<br>Hokkaido                                                    | 札幌<br>Sapporo             |  |
| 11                                          | 18                                          | 13                                          | 6                                           | 1                                           | 1                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 青 森<br>Aomori                                                      | 仙 台<br>Sendai             |  |
| 20                                          | 10                                          | 13                                          | 12                                          | 4                                           | 4                                       | －                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岩 手<br>Iwate                                                       |                           |  |
| 49                                          | 50                                          | 44                                          | 31                                          | 18                                          | 4                                       | 3                                       | 2                                       | －                                      | －                                      | 1                                      | －                                        | －                                    | 宮 城<br>Miyagi                                                      |                           |  |
| 13                                          | 14                                          | 20                                          | 10                                          | 3                                           | 2                                       | 2                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 秋 田<br>Akita                                                       |                           |  |
| 14                                          | 13                                          | 15                                          | 10                                          | 2                                           | 3                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 形<br>Yamagata                                                    |                           |  |
| 37                                          | 31                                          | 36                                          | 23                                          | 10                                          | 4                                       | 1                                       | －                                       | 1                                      | 1                                      | －                                      | －                                        | －                                    | 福 島<br>Fukushima                                                   |                           |  |
| 144                                         | 136                                         | 141                                         | 92                                          | 38                                          | 18                                      | 6                                       | 4                                       | 1                                      | 1                                      | 1                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 75                                          | 60                                          | 41                                          | 35                                          | 25                                          | 13                                      | 5                                       | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 茨 城<br>Ibaraki                                                     | 関東信越<br>Kanto<br>Shinetsu |  |
| 60                                          | 51                                          | 43                                          | 21                                          | 17                                          | 7                                       | 2                                       | 3                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 栃 木<br>Tochigi                                                     |                           |  |
| 41                                          | 43                                          | 23                                          | 20                                          | 16                                          | 10                                      | 5                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 群 馬<br>Gunma                                                       |                           |  |
| 219                                         | 222                                         | 160                                         | 98                                          | 48                                          | 41                                      | 18                                      | 6                                       | 1                                      | －                                      | 1                                      | －                                        | －                                    | 埼 玉<br>Saitama                                                     |                           |  |
| 62                                          | 48                                          | 40                                          | 24                                          | 9                                           | 7                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 新 潟<br>Niigata                                                     |                           |  |
| 63                                          | 46                                          | 60                                          | 33                                          | 17                                          | 7                                       | 7                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 長 野<br>Nagano                                                      |                           |  |
| 520                                         | 470                                         | 367                                         | 231                                         | 132                                         | 85                                      | 38                                      | 13                                      | 1                                      | －                                      | 1                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 262                                         | 236                                         | 178                                         | 146                                         | 73                                          | 47                                      | 9                                       | 4                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 千 葉<br>Chiba                                                       | 東 京<br>Tokyo              |  |
| 1, 079                                      | 1, 019                                      | 905                                         | 756                                         | 455                                         | 327                                     | 142                                     | 70                                      | 19                                     | 8                                      | 1                                      | －                                        | －                                    | 東 京<br>Tokyo                                                       |                           |  |
| 481                                         | 426                                         | 408                                         | 261                                         | 141                                         | 73                                      | 37                                      | 8                                       | －                                      | 1                                      | －                                      | －                                        | －                                    | 神奈川<br>Kanagawa                                                    |                           |  |
| 15                                          | 14                                          | 8                                           | 8                                           | 2                                           | 2                                       | 1                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 梨<br>Yamanashi                                                   |                           |  |
| 1, 837                                      | 1, 695                                      | 1, 499                                      | 1, 171                                      | 671                                         | 449                                     | 189                                     | 83                                      | 21                                     | 9                                      | 1                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 32                                          | 34                                          | 25                                          | 10                                          | 5                                           | 2                                       | 2                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 富 山<br>Toyama                                                      | 金 沢<br>Kanazawa           |  |
| 25                                          | 21                                          | 16                                          | 23                                          | 13                                          | 12                                      | －                                       | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 石 川<br>Ishikawa                                                    |                           |  |
| 26                                          | 24                                          | 22                                          | 9                                           | 8                                           | 5                                       | 2                                       | 3                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 福 井<br>Fukui                                                       |                           |  |
| 83                                          | 79                                          | 63                                          | 42                                          | 26                                          | 19                                      | 4                                       | 8                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 56                                          | 44                                          | 48                                          | 31                                          | 13                                          | 13                                      | 2                                       | 4                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 岐 阜<br>Gifu                                                        | 名古屋<br>Nagoya             |  |
| 146                                         | 107                                         | 79                                          | 68                                          | 37                                          | 20                                      | 8                                       | 3                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 静 岡<br>Shizuoka                                                    |                           |  |
| 436                                         | 334                                         | 252                                         | 166                                         | 83                                          | 63                                      | 23                                      | 8                                       | 3                                      | 3                                      | －                                      | －                                        | －                                    | 愛 知<br>Aichi                                                       |                           |  |
| 60                                          | 40                                          | 44                                          | 24                                          | 4                                           | 11                                      | 6                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 三 重<br>Mie                                                         |                           |  |
| 698                                         | 525                                         | 423                                         | 289                                         | 137                                         | 107                                     | 39                                      | 16                                      | 4                                      | 3                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 50                                          | 34                                          | 35                                          | 17                                          | 10                                          | 13                                      | 4                                       | 1                                       | －                                      | 1                                      | －                                      | －                                        | －                                    | 滋 賀<br>Shiga                                                       | 大 阪<br>Osaka              |  |
| 106                                         | 103                                         | 78                                          | 44                                          | 36                                          | 11                                      | 5                                       | 7                                       | －                                      | －                                      | 1                                      | －                                        | －                                    | 京 都<br>Kyoto                                                       |                           |  |
| 392                                         | 326                                         | 285                                         | 183                                         | 83                                          | 60                                      | 17                                      | 12                                      | 1                                      | 1                                      | －                                      | 1                                        | －                                    | 大 阪<br>Osaka                                                       |                           |  |
| 241                                         | 240                                         | 194                                         | 117                                         | 54                                          | 38                                      | 19                                      | 7                                       | 2                                      | －                                      | 1                                      | －                                        | －                                    | 兵 庫<br>Hyogo                                                       |                           |  |
| 68                                          | 53                                          | 56                                          | 34                                          | 17                                          | 9                                       | 8                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 奈 良<br>Nara                                                        |                           |  |
| 25                                          | 18                                          | 12                                          | 9                                           | 9                                           | 4                                       | 2                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 和歌山<br>Wakayama                                                    |                           |  |
| 882                                         | 774                                         | 660                                         | 404                                         | 209                                         | 135                                     | 55                                      | 27                                      | 3                                      | 2                                      | 2                                      | 1                                        | －                                    | 計<br>Total                                                         |                           |  |
| 6                                           | 8                                           | 9                                           | 10                                          | －                                           | 4                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鳥 取<br>Tottori                                                     | 広 島<br>Hiroshima          |  |
| 14                                          | 15                                          | 9                                           | 9                                           | 3                                           | 4                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 島 根<br>Shimane                                                     |                           |  |
| 48                                          | 40                                          | 32                                          | 33                                          | 13                                          | 9                                       | 4                                       | 1                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 岡 山<br>Okayama                                                     |                           |  |
| 83                                          | 71                                          | 56                                          | 46                                          | 22                                          | 15                                      | 6                                       | 3                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 広 島<br>Hiroshima                                                   |                           |  |
| 34                                          | 28                                          | 23                                          | 16                                          | 10                                          | 3                                       | 2                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 山 口<br>Yamaguchi                                                   |                           |  |
| 185                                         | 162                                         | 129                                         | 114                                         | 48                                          | 35                                      | 14                                      | 4                                       | 2                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 34                                          | 34                                          | 25                                          | 8                                           | 3                                           | 4                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 徳 島<br>Tokushima                                                   | 高 松<br>Takamatsu          |  |
| 38                                          | 19                                          | 17                                          | 9                                           | 11                                          | 7                                       | 3                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 香 川<br>Kagawa                                                      |                           |  |
| 34                                          | 32                                          | 35                                          | 14                                          | 10                                          | 11                                      | 5                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 愛 媛<br>Ehime                                                       |                           |  |
| 11                                          | 18                                          | 8                                           | 6                                           | 1                                           | 3                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 高 知<br>Kochi                                                       |                           |  |
| 117                                         | 103                                         | 85                                          | 37                                          | 25                                          | 25                                      | 8                                       | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 154                                         | 135                                         | 133                                         | 70                                          | 32                                          | 28                                      | 8                                       | 2                                       | 1                                      | －                                      | －                                      | －                                        | －                                    | 福 岡<br>Fukuoka                                                     | 福 岡<br>Fukuoka            |  |
| 11                                          | 17                                          | 7                                           | 7                                           | 5                                           | 5                                       | －                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 佐 賀<br>Saga                                                        |                           |  |
| 24                                          | 18                                          | 27                                          | 9                                           | 4                                           | 2                                       | 2                                       | －                                       | －                                      | －                                      | 1                                      | －                                        | －                                    | 長 崎<br>Nagasaki                                                    |                           |  |
| 189                                         | 170                                         | 167                                         | 86                                          | 41                                          | 35                                      | 10                                      | 2                                       | 1                                      | －                                      | 1                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 26                                          | 46                                          | 28                                          | 21                                          | 11                                          | 5                                       | 2                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 熊 本<br>Kumamoto                                                    | 熊 本<br>Kumamoto           |  |
| 34                                          | 16                                          | 20                                          | 5                                           | 3                                           | 1                                       | 4                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 大 分<br>Oita                                                        |                           |  |
| 20                                          | 19                                          | 13                                          | 10                                          | 5                                           | 4                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 宮 崎<br>Miyazaki                                                    |                           |  |
| 20                                          | 26                                          | 21                                          | 8                                           | 6                                           | 4                                       | 1                                       | －                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 鹿兒島<br>Kagoshima                                                   |                           |  |
| 100                                         | 107                                         | 82                                          | 44                                          | 25                                          | 14                                      | 8                                       | 1                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 計<br>Total                                                         |                           |  |
| 16                                          | 22                                          | 20                                          | 20                                          | 8                                           | 2                                       | －                                       | 2                                       | －                                      | －                                      | －                                      | －                                        | －                                    | 沖 縄<br>Okinawa                                                     | 沖 縄<br>Okinawa            |  |
| 4, 876                                      | 4, 362                                      | 3, 736                                      | 2, 593                                      | 1, 400                                      | 949                                     | 383                                     | 164                                     | 36                                     | 15                                     | 6                                      | 1                                        | －                                    | 全 国 計<br>Grand Total                                               |                           |  |

## 2－3 所得種類別人員、所得金額

Number of income earners by Income Type, and Amount of Income

## (1) 所得種類別内訳

Breakdown by income type

| 区 分<br><br>Type                                                   | 人員<br><br>Number of taxpayers | 主たるもの 従たるもの    |              | 申告納税額のある者                                               |                | 還付申告をした者     |                                     | 主たるもの 従たるもの  |              |
|-------------------------------------------------------------------|-------------------------------|----------------|--------------|---------------------------------------------------------|----------------|--------------|-------------------------------------|--------------|--------------|
|                                                                   |                               | Main           | Secondary    | Number of taxpayers who have income tax self-assessment | Main           | Secondary    | Number of filing returns for refund | Main         | Secondary    |
| 事業所得 Operating income                                             | 人<br>4,521,118                | 人<br>3,809,254 | 人<br>711,864 | 人<br>1,965,902                                          | 人<br>1,648,464 | 人<br>317,438 | 人<br>1,208,321                      | 人<br>892,925 | 人<br>315,396 |
| うち営業等所得 Business income                                           | 4,044,939                     | 3,526,085      | 518,854      | 1,737,911                                               | 1,513,066      | 224,845      | 1,070,129                           | 833,454      | 236,675      |
| うち農業所得 Farm income                                                | 476,179                       | 283,169        | 193,010      | 227,991                                                 | 135,398        | 92,593       | 138,192                             | 59,471       | 78,721       |
| 利子所得 Interest income                                              | 19,299                        | 1,866          | 17,433       | 11,003                                                  | 650            | 10,353       | 6,936                               | 722          | 6,214        |
| 配当所得等 Dividend income, etc.                                       | 1,741,623                     | 260,978        | 1,480,645    | 418,422                                                 | 9,869          | 408,553      | 1,310,974                           | 246,143      | 1,064,831    |
| 不動産所得 Real estate income                                          | 3,234,577                     | 1,532,680      | 1,701,897    | 2,178,009                                               | 1,054,153      | 1,123,856    | 618,728                             | 132,314      | 486,414      |
| 給与所得 Employment income                                            | 12,855,510                    | 11,199,629     | 1,655,881    | 3,618,941                                               | 2,677,383      | 941,558      | 8,585,188                           | 7,949,194    | 635,994      |
| 総合譲渡所得 Comprehensive capital gains                                | 75,276                        | 20,822         | 54,454       | 47,158                                                  | 12,136         | 35,022       | 17,727                              | 3,284        | 14,443       |
| 一時所得 Occasional income                                            | 255,101                       | 66,713         | 188,388      | 157,249                                                 | 39,375         | 117,874      | 71,992                              | 11,260       | 60,732       |
| 雑所得 Miscellaneous income                                          | 9,205,323                     | 5,643,803      | 3,561,520    | 2,808,035                                               | 802,905        | 2,005,130    | 5,363,307                           | 3,994,571    | 1,368,736    |
| (損益通算等による差額) (Difference by aggregation of profit and loss, etc.) |                               |                |              |                                                         |                |              |                                     |              |              |
| 合 計 Total                                                         | 31,907,827                    | 22,535,745     | 9,372,082    | 11,204,719                                              | 6,244,935      | 4,959,784    | 17,183,173                          | 13,230,413   | 3,952,760    |
| 分離短期譲渡所得 Short term separate capital gains                        | 16,152                        | 5,075          | 11,077       | 13,352                                                  | 4,186          | 9,166        | 1,997                               | 326          | 1,671        |
| 分離長期譲渡所得 Long term separate capital gains                         | 328,707                       | 246,544        | 82,163       | 303,283                                                 | 234,706        | 68,577       | 14,208                              | 3,191        | 11,017       |
| 株式等の譲渡所得等 Capital gains of stocks, etc.                           | 499,837                       | 110,858        | 388,979      | 169,346                                                 | 43,318         | 126,028      | 320,714                             | 61,913       | 258,801      |
| 山林所得 Timber income                                                | 5,880                         | 2,098          | 3,782        | 3,943                                                   | 1,423          | 2,520        | 1,356                               | 322          | 1,034        |
| 退職所得 Retirement income                                            | 57,063                        | 23,853         | 33,210       | 14,278                                                  | 3,988          | 10,290       | 42,459                              | 19,770       | 22,689       |
| 総 計 Grand total                                                   | 32,815,466                    | 22,924,173     | 9,891,293    | 11,708,921                                              | 6,532,556      | 5,176,365    | 17,563,907                          | 13,315,935   | 4,247,972    |

調査対象等： 令和4年分の申告所得税について、令和5年3月31日までに申告又は処理（更正、決定等）した者の令和5年6月30日現在の総所得金額等を所得の種類別に区分して、人員、所得金額、損失の状況を示したものである。

(注) 1 1人で2以上の種類の所得を併有する場合は、各種類の所得のうち最も大きいものを「主たるもの」欄に、その他のものを「従たるもの」欄に、それぞれ該当する種類ごとに1人として掲げた。

また、所得金額は、主たるもの及び従たるものを区分することなく、各種類ごとの所得金額の合計額を掲げた。

2 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Subject of survey: With respect to the persons who filed final returns or whose cases processed (correction or determination) were completed for 2022 by March 31, 2023, statistics of number of taxpayers, amount of income, total losses is shown by type of income composing total net income as of June 30, 2023.

Note: 1 When one person has two or more types of income, for the income type which accounts for the largest part of his income the person is counted in the column of "Main" and for the other income types the person is also counted in "Secondary". Amount of income represents the total amount of income of each type without regarding the distinction between "Main" and "Secondary".

2 Dividend income, etc. includes interest income from public and corporate bonds.

|                     |                                                               |                                        | (別掲) 損失額のある者 (Separate tabulation) Taxpayers with losses |                                                               |                                        |                    |                                                               |                                        | 区 分          |                                                      |
|---------------------|---------------------------------------------------------------|----------------------------------------|----------------------------------------------------------|---------------------------------------------------------------|----------------------------------------|--------------------|---------------------------------------------------------------|----------------------------------------|--------------|------------------------------------------------------|
| 所得金額                | 申告納税額<br>のある者                                                 | 還付申告<br>をした者                           | 人員                                                       | 申告納税額<br>のある者                                                 | 還付申告<br>をした者                           | 損失額計               | 申告納税額<br>のある者                                                 | 還付申告<br>をした者                           |              |                                                      |
| Amount of<br>income | Number of taxpayers<br>who have income tax<br>self-assessment | Number of filing<br>returns for refund | Number of<br>taxpayers                                   | Number of taxpayers<br>who have income tax<br>self-assessment | Number of filing<br>returns for refund | Total losses       | Number of taxpayers<br>who have income tax<br>self-assessment | Number of filing<br>returns for refund | Type         |                                                      |
| 百万円<br>Million yen  | 百万円<br>Million yen                                            | 百万円<br>Million yen                     | 人<br>Person                                              | 人<br>Person                                                   | 人<br>Person                            | 百万円<br>Million yen | 百万円<br>Million yen                                            | 百万円<br>Million yen                     |              |                                                      |
| 10,660,622          | 7,687,239                                                     | 2,137,151                              | 1,540,357                                                | 196,987                                                       | 797,123                                | 1,416,274          | 152,884                                                       | 729,576                                | 事業所得         | Operating income                                     |
| 9,961,448           | 7,112,356                                                     | 2,065,499                              | 982,974                                                  | 68,303                                                        | 457,561                                | 1,031,924          | 74,780                                                        | 501,964                                | うち営業等所得      | Business income                                      |
| 699,175             | 574,883                                                       | 71,651                                 | 557,383                                                  | 128,684                                                       | 339,562                                | 384,350            | 78,104                                                        | 227,612                                | うち農業所得       | Farm income                                          |
| 14,383              | 11,464                                                        | 2,622                                  | -                                                        | -                                                             | -                                      | -                  | -                                                             | -                                      | 利子所得         | Interest income                                      |
| 1,589,340           | 840,471                                                       | 745,097                                | -                                                        | -                                                             | -                                      | -                  | -                                                             | -                                      | 配当所得等        | Dividend income, etc.                                |
| 6,949,226           | 6,259,298                                                     | 413,722                                | 385,747                                                  | 49,472                                                        | 269,550                                | 410,123            | 43,884                                                        | 304,244                                | 不動産所得        | Real estate income                                   |
| 56,513,995          | 18,967,652                                                    | 36,254,489                             | -                                                        | -                                                             | -                                      | -                  | -                                                             | -                                      | 給与所得         | Employment income                                    |
| 131,990             | 107,159                                                       | 16,236                                 | 10,418                                                   | 4,114                                                         | 4,041                                  | 10,308             | 2,590                                                         | 5,565                                  | 総合譲渡所得       | Comprehensive capital gains                          |
| 297,220             | 250,618                                                       | 34,644                                 | -                                                        | -                                                             | -                                      | -                  | -                                                             | -                                      | 一時所得         | Occasional income                                    |
| 9,708,741           | 3,360,539                                                     | 6,010,735                              | -                                                        | -                                                             | -                                      | -                  | -                                                             | -                                      | 雑所得          | Miscellaneous income                                 |
| 996,534             | 92,920                                                        | 392,436                                |                                                          |                                                               |                                        | 687,606            | 228,353                                                       | 365,482                                | (損益通算等による差額) | (Difference by aggregation of profit and loss, etc.) |
| 86,862,052          | 37,577,361                                                    | 46,007,131                             | 1,936,522                                                | 250,573                                                       | 1,070,714                              | 2,524,311          | 427,713                                                       | 1,404,868                              | 合 計          | Total                                                |
| 82,647              | 78,272                                                        | 3,743                                  | 1,591                                                    | 644                                                           | 679                                    | -                  | -                                                             | -                                      | 分離短期譲渡所得     | Short term separate capital gains                    |
| 5,281,444           | 5,221,714                                                     | 46,706                                 | 13,723                                                   | 4,246                                                         | 6,581                                  | -                  | -                                                             | -                                      | 分離長期譲渡所得     | Long term separate capital gains                     |
| 4,173,720           | 3,740,603                                                     | 425,995                                | -                                                        | -                                                             | -                                      | -                  | -                                                             | -                                      | 株式等の譲渡所得等    | Capital gains of stocks, etc.                        |
| 8,243               | 7,149                                                         | 797                                    | 283                                                      | 76                                                            | 176                                    | -                  | -                                                             | -                                      | 山林所得         | Timber income                                        |
| 363,565             | 154,553                                                       | 208,233                                | -                                                        | -                                                             | -                                      | -                  | -                                                             | -                                      | 退職所得         | Retirement income                                    |
| 96,771,671          | 46,779,652                                                    | 46,692,606                             | 1,952,119                                                | 255,539                                                       | 1,078,150                              | 2,524,311          | 427,713                                                       | 1,404,868                              | 総 計          | Grand total                                          |

(2) 所得種類別人員、所得金額の累年比較（その1）（合計）  
Yearly comparison of numbers of income earners by income type and amount of income (Part 1: Total)

## ① 人 員

(単位：人)

Number of taxpayers

(In persons)

| 区 分<br>Type                                | 平成30年分<br>2018 |                                        | 令和元年分<br>2019 |                                        | 令和2年分<br>2020 |                                        | 令和3年分<br>2021 |                                        | 令和4年分<br>2022 |                                        |
|--------------------------------------------|----------------|----------------------------------------|---------------|----------------------------------------|---------------|----------------------------------------|---------------|----------------------------------------|---------------|----------------------------------------|
|                                            | 主たるもの<br>Main  | 従たるもの<br>Secondary                     | 主たるもの<br>Main | 従たるもの<br>Secondary                     | 主たるもの<br>Main | 従たるもの<br>Secondary                     | 主たるもの<br>Main | 従たるもの<br>Secondary                     | 主たるもの<br>Main | 従たるもの<br>Secondary                     |
| 事業所得 Operating income                      | 3,746,948      | 外<br>Excluding<br>1,379,590<br>739,368 | 3,699,897     | 外<br>Excluding<br>1,368,758<br>722,796 | 3,955,099     | 外<br>Excluding<br>1,389,022<br>783,936 | 3,893,286     | 外<br>Excluding<br>1,532,867<br>716,036 | 3,809,254     | 外<br>Excluding<br>1,540,357<br>711,864 |
| うち営業等所得 Business income                    | 3,414,818      | 817,553<br>475,802                     | 3,381,739     | 809,731<br>474,384                     | 3,641,775     | 834,197<br>549,536                     | 3,601,692     | 946,776<br>517,435                     | 3,526,085     | 982,974<br>518,854                     |
| うち農業所得 Farm income                         | 332,130        | 562,037<br>263,566                     | 318,158       | 559,027<br>248,412                     | 313,324       | 554,825<br>234,400                     | 291,594       | 586,091<br>198,601                     | 283,169       | 557,383<br>193,010                     |
| 利子所得 Interest income                       | 1,858          | 16,351                                 | 1,757         | 16,450                                 | 1,633         | 16,670                                 | 1,524         | 16,804                                 | 1,866         | 17,433                                 |
| 配当所得等 Dividend income, etc.                | 223,809        | 366,124<br>1,329,155                   | 237,699       | 371,544<br>1,350,469                   | 222,685       | 381,860<br>1,401,719                   | 247,730       | 389,977<br>1,498,553                   | 260,978       | 385,747<br>1,480,645                   |
| 不動産所得 Real estate income                   | 1,580,292      | 1,697,615                              | 1,567,204     | 1,676,547                              | 1,548,670     | 1,708,178                              | 1,533,863     | 1,718,897                              | 1,532,680     | 1,701,897                              |
| 給与所得 Employment income                     | 10,356,432     | 1,539,656                              | 10,388,344    | 1,536,665                              | 10,657,670    | 1,681,323                              | 11,013,199    | 1,698,825                              | 11,199,629    | 1,655,881                              |
| 総合譲渡所得 Comprehensive capital gains         | 10,255         | 14,717<br>35,185                       | 12,901        | 14,248<br>39,422                       | 15,546        | 13,860<br>42,487                       | 13,843        | 12,359<br>45,426                       | 20,822        | 10,418<br>54,454                       |
| 一時所得 Occasional income                     | 66,472         | 193,382                                | 61,990        | 155,697                                | 65,706        | 197,546                                | 56,381        | 157,609                                | 66,713        | 188,388                                |
| 雑所得 Miscellaneous income                   | 5,834,141      | 3,257,369                              | 5,714,874     | 3,271,161                              | 5,651,739     | 3,416,303                              | 5,650,642     | 3,524,877                              | 5,643,803     | 3,561,520                              |
| 合 計 Total                                  | 21,820,207     | 1,760,431<br>8,808,081                 | 21,684,666    | 1,754,550<br>8,769,207                 | 22,118,748    | 1,784,742<br>9,248,162                 | 22,410,468    | 1,935,203<br>9,377,027                 | 22,535,745    | 1,936,522<br>9,372,082                 |
| 分離短期譲渡所得 Short term separate capital gains | 4,934          | 1,809<br>10,873                        | 4,428         | 1,788<br>10,251                        | 4,220         | 1,820<br>9,845                         | 4,798         | 1,934<br>11,726                        | 5,075         | 1,591<br>11,077                        |
| 分離長期譲渡所得 Long term separate capital gains  | 249,074        | 18,062<br>75,153                       | 239,913       | 17,535<br>75,632                       | 217,736       | 16,038<br>76,331                       | 242,800       | 16,490<br>85,966                       | 246,544       | 13,723<br>82,163                       |
| 株式等の譲渡所得等 Capital gains of stocks, etc.    | 95,550         | 460<br>305,926                         | 85,375        | 342<br>301,573                         | 119,921       | 385<br>368,003                         | 158,585       | 327<br>476,532                         | 110,858       | 283<br>388,979                         |
| 山林所得 Timber income                         | 1,362          | 2,982                                  | 1,350         | 2,905                                  | 1,039         | 2,488                                  | 1,668         | 3,322                                  | 2,098         | 3,782                                  |
| 退職所得 Retirement income                     | 17,577         | 18,500                                 | 16,352        | 18,608                                 | 16,890        | 21,808                                 | 24,599        | 32,907                                 | 23,853        | 33,210                                 |
| 総 計 Grand Total                            | 22,188,704     | 1,780,762<br>9,221,515                 | 22,032,084    | 1,774,215<br>9,178,176                 | 22,478,554    | 1,802,986<br>9,726,637                 | 22,842,918    | 1,953,954<br>9,987,480                 | 22,924,173    | 1,952,119<br>9,891,293                 |

- (注) 1 この表は、「(1) 所得種類別内訳」の累年比較を示したものである。  
2 外書は、損失額のある者の人員を掲げた。  
3 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note: 1 This table shows yearly comparison of “(1) Breakdown by income type”.  
2 “Excluding” shows the amount of losses of those who have losses.  
3 Dividend income, etc. includes interest income from public and corporate bonds.



## ② 所得金額

Amount of income

(単位：百万円)

(In millions of yen)

| 区 分<br>Type                                                       | 平成30年分<br>2018 |            | 令和元年分<br>2019  |            | 令和2年分<br>2020  |            | 令和3年分<br>2021  |            | 令和4年分<br>2022  |            |
|-------------------------------------------------------------------|----------------|------------|----------------|------------|----------------|------------|----------------|------------|----------------|------------|
|                                                                   | 外<br>Excluding |            | 外<br>Excluding |            | 外<br>Excluding |            | 外<br>Excluding |            | 外<br>Excluding |            |
| 事業所得 Operating income                                             | 1,131,690      | 9,830,767  | 1,138,673      | 9,872,644  | 1,203,787      | 10,585,408 | 1,318,698      | 11,524,709 | 1,416,274      | 10,660,622 |
| うち営業等所得 Business income                                           | 808,322        | 9,011,104  | 800,594        | 9,121,130  | 865,842        | 9,792,456  | 943,617        | 10,781,150 | 1,031,924      | 9,961,448  |
| うち農業所得 Farm income                                                | 323,368        | 819,663    | 338,079        | 751,514    | 337,945        | 792,952    | 375,080        | 743,558    | 384,350        | 699,175    |
| 利子所得 Interest income                                              | -              | 16,528     | -              | 16,322     | -              | 13,682     | -              | 67,084     | -              | 14,383     |
| 配当所得等 Dividend income, etc.                                       | -              | 1,341,948  | -              | 1,312,316  | -              | 1,339,882  | -              | 1,558,975  | -              | 1,589,340  |
| 不動産所得 Real estate income                                          | 393,618        | 6,932,981  | 410,227        | 6,903,837  | 421,885        | 6,939,838  | 398,735        | 6,954,030  | 410,123        | 6,949,226  |
| 給与所得 Employment income                                            | -              | 49,112,013 | -              | 49,497,742 | -              | 51,575,882 | -              | 54,413,215 | -              | 56,513,995 |
| 総合譲渡所得 Comprehensive capital gains                                | 13,472         | 63,474     | 12,605         | 75,787     | 12,942         | 91,774     | 11,609         | 92,653     | 10,308         | 131,990    |
| 一時所得 Occasional income                                            | -              | 300,807    | -              | 279,120    | -              | 281,740    | -              | 267,069    | -              | 297,220    |
| 雑所得 Miscellaneous income                                          | -              | 9,335,203  | -              | 9,026,879  | -              | 9,632,829  | -              | 10,050,518 | -              | 9,708,741  |
| (損益通算等による差額) (Difference by aggregation of profit and loss, etc.) | 588,701        | 713,936    | 622,978        | 708,815    | 824,492        | 888,000    | 1,102,035      | 881,085    | 687,606        | 996,534    |
| 合 計 Total                                                         | 2,127,481      | 77,647,657 | 2,184,483      | 77,693,461 | 2,463,106      | 81,349,035 | 2,831,077      | 85,809,337 | 2,524,311      | 86,862,052 |
| 分離短期譲渡所得 Short term separate capital gains                        | -              | 82,389     | -              | 69,051     | -              | 64,482     | -              | 70,159     | -              | 82,647     |
| 分離長期譲渡所得 Long term separate capital gains                         | -              | 4,982,668  | -              | 4,814,595  | -              | 4,084,514  | -              | 4,740,413  | -              | 5,281,444  |
| 株式等の譲渡所得等 Capital gains of stocks, etc.                           | -              | 3,270,368  | -              | 3,345,848  | -              | 3,606,359  | -              | 4,720,361  | -              | 4,173,720  |
| 山林所得 Timber income                                                | -              | 5,114      | -              | 5,102      | -              | 3,643      | -              | 5,800      | -              | 8,243      |
| 退職所得 Retirement income                                            | -              | 182,789    | -              | 177,087    | -              | 209,366    | -              | 333,975    | -              | 363,565    |
| 総 計 Grand Total                                                   | 2,127,481      | 86,170,984 | 2,184,483      | 86,105,145 | 2,463,106      | 89,317,400 | 2,831,077      | 95,680,045 | 2,524,311      | 96,771,671 |

- (注) 1 この表は、「(1) 所得種類別内訳」の累年比較を示したものである。  
2 外書は、損失額のある者の損失額を掲げた。  
3 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note: 1 This table shows yearly comparison of “(1) Breakdown by income type”.  
2 “Excluding” shows the amount of losses of those who have losses.  
3 Dividend income, etc. includes interest income from public and corporate bonds.

## (2) 所得種類別人員、所得金額の累年比較（その2）（申告納税額のある者）

Yearly comparison of numbers of income earners by income type and amount of income (Part2: Taxpayers who have income tax self-assessment)

## ① 人 員

(単位：人)

Number of taxpayers

(In persons)

| 区 分<br>Type                                | 平成30年分<br>2018 |                                      | 令和元年分<br>2019 |                                      | 令和2年分<br>2020 |                                      | 令和3年分<br>2021 |                                      | 令和4年分<br>2022 |                                      |
|--------------------------------------------|----------------|--------------------------------------|---------------|--------------------------------------|---------------|--------------------------------------|---------------|--------------------------------------|---------------|--------------------------------------|
|                                            | 主たるもの<br>Main  | 従たるもの<br>Secondary                   | 主たるもの<br>Main | 従たるもの<br>Secondary                   | 主たるもの<br>Main | 従たるもの<br>Secondary                   | 主たるもの<br>Main | 従たるもの<br>Secondary                   | 主たるもの<br>Main | 従たるもの<br>Secondary                   |
| 事業所得 Operating income                      | 1,691,998      | 外<br>Excluding<br>199,327<br>321,096 | 1,678,957     | 外<br>Excluding<br>196,246<br>312,141 | 1,819,381     | 外<br>Excluding<br>203,295<br>360,385 | 1,765,660     | 外<br>Excluding<br>205,141<br>316,705 | 1,648,464     | 外<br>Excluding<br>196,987<br>317,438 |
| うち営業等所得 Business income                    | 1,525,761      | 66,632<br>195,449                    | 1,526,256     | 64,812<br>194,587                    | 1,662,498     | 70,122<br>246,623                    | 1,627,938     | 71,584<br>223,461                    | 1,513,066     | 68,303<br>224,845                    |
| うち農業所得 Farm income                         | 166,237        | 132,695<br>125,647                   | 152,701       | 131,434<br>117,554                   | 156,883       | 133,173<br>113,762                   | 137,722       | 133,557<br>93,244                    | 135,398       | 128,684<br>92,593                    |
| 利子所得 Interest income                       | 676            | 9,635                                | 655           | 9,583                                | 561           | 9,633                                | 538           | 9,953                                | 650           | 10,353                               |
| 配当所得等 Dividend income, etc.                | 7,748          | 46,178<br>380,827                    | 8,018         | 44,448<br>376,761                    | 7,692         | 46,374<br>396,884                    | 8,937         | 49,838<br>411,959                    | 9,869         | 49,472<br>408,553                    |
| 不動産所得 Real estate income                   | 1,094,693      | 1,126,239                            | 1,087,339     | 1,106,492                            | 1,061,489     | 1,131,892                            | 1,052,800     | 1,133,021                            | 1,054,153     | 1,123,856                            |
| 給与所得 Employment income                     | 2,539,435      | 846,554                              | 2,508,745     | 844,021                              | 2,578,469     | 944,562                              | 2,612,128     | 961,373                              | 2,677,383     | 941,558                              |
| 総合譲渡所得 Comprehensive capital gains         | 4,770          | 6,367<br>22,711                      | 6,823         | 6,414<br>25,595                      | 9,056         | 5,988<br>27,894                      | 7,328         | 5,314<br>29,124                      | 12,136        | 4,114<br>35,022                      |
| 一時所得 Occasional income                     | 42,701         | 125,917                              | 40,551        | 100,530                              | 37,221        | 121,934                              | 34,353        | 94,613                               | 39,375        | 117,874                              |
| 雑所得 Miscellaneous income                   | 722,388        | 1,845,361                            | 703,125       | 1,842,667                            | 801,079       | 1,921,741                            | 792,182       | 1,967,286                            | 802,905       | 2,005,130                            |
| 合 計 Total                                  | 6,104,409      | 251,872<br>4,678,340                 | 6,034,213     | 247,108<br>4,617,790                 | 6,314,948     | 255,657<br>4,914,925                 | 6,273,926     | 260,293<br>4,924,034                 | 6,244,935     | 250,573<br>4,959,784                 |
| 分離短期譲渡所得 Short term separate capital gains | 4,031          | 721<br>8,932                         | 3,543         | 755<br>8,355                         | 3,312         | 714<br>7,901                         | 3,801         | 767<br>9,482                         | 4,186         | 644<br>9,166                         |
| 分離長期譲渡所得 Long term separate capital gains  | 238,584        | 4,922<br>62,848                      | 229,504       | 4,828<br>62,728                      | 206,720       | 4,482<br>63,163                      | 230,387       | 4,718<br>71,358                      | 234,706       | 4,246<br>68,577                      |
| 株式等の譲渡所得等 Capital gains of stocks, etc.    | 40,222         | 111<br>111,806                       | 35,464        | 82<br>100,376                        | 46,634        | 89<br>137,064                        | 55,720        | 84<br>162,195                        | 43,318        | 76<br>126,028                        |
| 山林所得 Timber income                         | 867            | 1,996                                | 883           | 1,947                                | 627           | 1,670                                | 1,109         | 2,158                                | 1,423         | 2,520                                |
| 退職所得 Retirement income                     | 1,931          | 5,467                                | 1,982         | 5,363                                | 2,454         | 6,198                                | 3,827         | 9,619                                | 3,988         | 10,290                               |
| 総 計 Grand Total                            | 6,390,044      | 257,626<br>4,869,389                 | 6,305,589     | 252,773<br>4,796,559                 | 6,574,695     | 260,943<br>5,130,921                 | 6,568,770     | 265,862<br>5,178,846                 | 6,532,556     | 255,539<br>5,176,365                 |

- (注) 1 この表は、「(1) 所得種類別内訳」の累年比較を示したものである。  
2 外書は、損失額のある者の人員を掲げた。  
3 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note: 1 This table shows yearly comparison of “(1) Breakdown by income type”.  
2 “Excluding” shows the amount of losses of those who have losses.  
3 Dividend income, etc. includes interest income from public and corporate bonds.

## ② 所得金額

Amount of income

(単位：百万円)  
(In millions of yen)

| 区 分<br>Type                                                          | 平成30年分<br>2018 |            | 令和元年分<br>2019  |            | 令和2年分<br>2020  |            | 令和3年分<br>2021  |            | 令和4年分<br>2022  |            |
|----------------------------------------------------------------------|----------------|------------|----------------|------------|----------------|------------|----------------|------------|----------------|------------|
|                                                                      | 外<br>Excluding |            | 外<br>Excluding |            | 外<br>Excluding |            | 外<br>Excluding |            | 外<br>Excluding |            |
| 事業所得 Operating income                                                | 146,920        | 6,986,947  | 145,486        | 7,056,243  | 146,261        | 7,556,028  | 163,387        | 8,574,211  | 152,884        | 7,687,239  |
| うち営業等所得 Business income                                              | 72,236         | 6,318,829  | 69,196         | 6,450,504  | 69,930         | 6,905,902  | 84,136         | 7,964,071  | 74,780         | 7,112,356  |
| うち農業所得 Farm income                                                   | 74,684         | 668,118    | 76,290         | 605,740    | 76,331         | 650,126    | 79,251         | 610,140    | 78,104         | 574,883    |
| 利子所得 Interest income                                                 | -              | 13,274     | -              | 13,052     | -              | 10,715     | -              | 10,302     | -              | 11,464     |
| 配当所得等 Dividend income, etc.                                          | -              | 812,235    | -              | 720,375    | -              | 770,131    | -              | 799,603    | -              | 840,471    |
| 不動産所得 Real estate income                                             | 42,616         | 6,256,065  | 42,348         | 6,228,228  | 45,186         | 6,248,404  | 41,740         | 6,255,887  | 43,884         | 6,259,298  |
| 給与所得 Employment income                                               | -              | 17,386,228 | -              | 17,098,490 | -              | 17,714,214 | -              | 18,447,146 | -              | 18,967,652 |
| 総合譲渡所得 Comprehensive capital gains                                   | 3,526          | 46,346     | 3,560          | 60,769     | 3,339          | 74,461     | 3,331          | 73,088     | 2,590          | 107,159    |
| 一時所得 Occasional income                                               | -              | 250,259    | -              | 232,493    | -              | 230,701    | -              | 224,483    | -              | 250,618    |
| 雑所得 Miscellaneous income                                             | -              | 2,698,160  | -              | 2,578,371  | -              | 3,023,410  | -              | 3,501,994  | -              | 3,360,539  |
| (損益通算等による差額)<br>(Difference by aggregation of profit and loss, etc.) | 170,777        | 69,314     | 169,136        | 65,575     | 238,481        | 100,826    | 322,060        | 92,234     | 228,353        | 92,920     |
| 合 計 Total                                                            | 363,839        | 34,518,828 | 360,530        | 34,053,597 | 433,267        | 35,728,890 | 530,518        | 37,978,949 | 427,713        | 37,577,361 |
| 分離短期譲渡所得 Short term separate capital gains                           | -              | 77,238     | -              | 65,081     | -              | 60,854     | -              | 65,068     | -              | 78,272     |
| 分離長期譲渡所得 Long term separate capital gains                            | -              | 4,942,219  | -              | 4,765,427  | -              | 4,043,105  | -              | 4,677,613  | -              | 5,221,714  |
| 株式等の譲渡所得等 Capital gains of stocks, etc.                              | -              | 2,949,602  | -              | 3,039,911  | -              | 3,093,880  | -              | 3,954,619  | -              | 3,740,603  |
| 山林所得 Timber income                                                   | -              | 4,457      | -              | 4,305      | -              | 3,062      | -              | 4,924      | -              | 7,149      |
| 退職所得 Retirement income                                               | -              | 71,307     | -              | 69,018     | -              | 83,122     | -              | 133,554    | -              | 154,553    |
| 総 計 Grand Total                                                      | 363,839        | 42,563,650 | 360,530        | 41,997,339 | 433,267        | 43,012,913 | 530,518        | 46,814,728 | 427,713        | 46,779,652 |

- (注) 1 この表は、「(1) 所得種類別内訳」の累年比較を示したものである。  
2 外書は、損失額のある者の損失額を掲げた。  
3 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note: 1 This table shows yearly comparison of “(1) Breakdown by income type”.  
2 “Excluding” shows the amount of losses of those who have losses.  
3 Dividend income, etc. includes interest income from public and corporate bonds.

(2) 所得種類別人員、所得金額の累年比較（その3）（還付申告をした者）  
 Yearly comparison of numbers of income earners by income type and amount of income (Part3: Filing returns for refund)

## ① 人 員

(単位：人)

Number of taxpayers

(In persons)

| 区 分<br>Type                                | 平成30年分<br>2018 |                                      | 令和元年分<br>2019 |                                      | 令和2年分<br>2020 |                                      | 令和3年分<br>2021 |                                      | 令和4年分<br>2022 |                                      |
|--------------------------------------------|----------------|--------------------------------------|---------------|--------------------------------------|---------------|--------------------------------------|---------------|--------------------------------------|---------------|--------------------------------------|
|                                            | 主たるもの<br>Main  | 従たるもの<br>Secondary                   | 主たるもの<br>Main | 従たるもの<br>Secondary                   | 主たるもの<br>Main | 従たるもの<br>Secondary                   | 主たるもの<br>Main | 従たるもの<br>Secondary                   | 主たるもの<br>Main | 従たるもの<br>Secondary                   |
| 事業所得 Operating income                      | 874,627        | 外<br>Excluding<br>732,122<br>341,105 | 874,329       | 外<br>Excluding<br>735,317<br>336,132 | 903,100       | 外<br>Excluding<br>728,155<br>337,252 | 898,964       | 外<br>Excluding<br>811,386<br>319,368 | 892,925       | 外<br>Excluding<br>797,123<br>315,396 |
| うち営業等所得 Business income                    | 802,871        | 384,943<br>229,718                   | 804,145       | 392,243<br>230,578                   | 837,193       | 390,586<br>241,894                   | 836,682       | 450,871<br>236,943                   | 833,454       | 457,561<br>236,675                   |
| うち農業所得 Farm income                         | 71,756         | 347,179<br>111,387                   | 70,184        | 343,074<br>105,554                   | 65,907        | 337,569<br>95,358                    | 62,282        | 360,515<br>82,425                    | 59,471        | 339,562<br>78,721                    |
| 利子所得 Interest income                       | 694            | 5,963                                | 646           | 6,103                                | 601           | 6,202                                | 535           | 5,939                                | 722           | 6,214                                |
| 配当所得等 Dividend income, etc.                | 212,598        | 942,492                              | 226,528       | 968,415                              | 211,263       | 998,676                              | 235,452       | 1,080,636                            | 246,143       | 1,064,831                            |
| 不動産所得 Real estate income                   | 135,473        | 252,292<br>485,255                   | 137,617       | 260,474<br>485,445                   | 134,194       | 267,428<br>481,908                   | 132,104       | 273,083<br>492,948                   | 132,314       | 269,550<br>486,414                   |
| 給与所得 Employment income                     | 7,328,264      | 630,986                              | 7,399,957     | 630,686                              | 7,536,936     | 654,941                              | 7,836,875     | 657,965                              | 7,949,194     | 635,994                              |
| 総合譲渡所得 Comprehensive capital gains         | 1,936          | 5,482<br>8,991                       | 2,244         | 5,103<br>10,204                      | 2,396         | 5,060<br>10,860                      | 2,315         | 4,501<br>11,914                      | 3,284         | 4,041<br>14,443                      |
| 一時所得 Occasional income                     | 11,410         | 58,109                               | 10,399        | 47,907                               | 12,851        | 64,313                               | 9,677         | 54,313                               | 11,260        | 60,732                               |
| 雑所得 Miscellaneous income                   | 4,406,290      | 1,244,077                            | 4,304,912     | 1,262,419                            | 4,119,355     | 1,303,975                            | 4,059,233     | 1,367,097                            | 3,994,571     | 1,368,736                            |
| 合 計 Total                                  | 12,971,292     | 989,896<br>3,716,978                 | 12,956,632    | 1,000,894<br>3,747,311               | 12,920,696    | 1,000,643<br>3,858,127               | 13,175,155    | 1,088,970<br>3,990,180               | 13,230,413    | 1,070,714<br>3,952,760               |
| 分離短期譲渡所得 Short term separate capital gains | 397            | 779<br>1,700                         | 411           | 728<br>1,667                         | 372           | 803<br>1,693                         | 376           | 860<br>1,968                         | 326           | 679<br>1,671                         |
| 分離長期譲渡所得 Long term separate capital gains  | 2,779          | 9,852<br>10,094                      | 2,852         | 9,402<br>10,709                      | 2,932         | 8,520<br>10,644                      | 3,157         | 8,348<br>11,820                      | 3,191         | 6,581<br>11,017                      |
| 株式等の譲渡所得等 Capital gains of stocks, etc.    | 51,122         | 310<br>190,594                       | 46,035        | 221<br>197,820                       | 67,858        | 264<br>226,767                       | 96,428        | 203<br>309,390                       | 61,913        | 176<br>258,801                       |
| 山林所得 Timber income                         | 205            | 780                                  | 233           | 798                                  | 195           | 659                                  | 247           | 954                                  | 322           | 1,034                                |
| 退職所得 Retirement income                     | 15,561         | 12,831                               | 14,288        | 13,069                               | 14,369        | 15,419                               | 20,696        | 23,054                               | 19,770        | 22,689                               |
| 総 計 Grand Total                            | 13,041,356     | 1,000,837<br>3,932,977               | 13,020,451    | 1,011,245<br>3,971,374               | 13,006,422    | 1,010,230<br>4,113,309               | 13,296,059    | 1,098,381<br>4,337,366               | 13,315,935    | 1,078,150<br>4,247,972               |

- (注) 1 この表は、「(1) 所得種類別内訳」の累年比較を示したものである。  
 2 外書は、損失額のある者の人員を掲げた。  
 3 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note: 1 This table shows yearly comparison of “(1) Breakdown by income type”.  
 2 “Excluding” shows the amount of losses of those who have losses.  
 3 Dividend income, etc. includes interest income from public and corporate bonds.

## ② 所得金額

Amount of income

(単位：百万円)  
(In millions of yen)

| 区 分<br>Type                                                       | 平成30年分<br>2018 |            | 令和元年分<br>2019  |            | 令和2年分<br>2020  |            | 令和3年分<br>2021  |            | 令和4年分<br>2022  |            |
|-------------------------------------------------------------------|----------------|------------|----------------|------------|----------------|------------|----------------|------------|----------------|------------|
|                                                                   | 外<br>Excluding |            | 外<br>Excluding |            | 外<br>Excluding |            | 外<br>Excluding |            | 外<br>Excluding |            |
| 事業所得 Operating income                                             | 602,654        | 2,049,838  | 616,215        | 2,042,191  | 625,089        | 2,164,187  | 693,266        | 2,102,479  | 729,576        | 2,137,151  |
| うち営業等所得 Business income                                           | 412,956        | 1,957,994  | 420,085        | 1,954,725  | 426,952        | 2,080,257  | 468,442        | 2,025,801  | 501,964        | 2,065,499  |
| うち農業所得 Farm income                                                | 189,697        | 91,843     | 196,130        | 87,466     | 198,137        | 83,930     | 224,825        | 76,677     | 227,612        | 71,651     |
| 利子所得 Interest income                                              | -              | 2,869      | -              | 2,928      | -              | 2,634      | -              | 2,150      | -              | 2,622      |
| 配当所得等 Dividend income, etc.                                       | -              | 527,431    | -              | 589,666    | -              | 567,419    | -              | 756,929    | -              | 745,097    |
| 不動産所得 Real estate income                                          | 287,132        | 409,471    | 304,845        | 412,811    | 315,065        | 410,494    | 296,146        | 420,893    | 304,244        | 413,722    |
| 給与所得 Employment income                                            | -              | 30,636,823 | -              | 31,342,423 | -              | 32,657,843 | -              | 34,710,249 | -              | 36,254,489 |
| 総合譲渡所得 Comprehensive capital gains                                | 7,673          | 12,295     | 6,734          | 10,493     | 7,288          | 11,724     | 5,416          | 13,289     | 5,565          | 16,236     |
| 一時所得 Occasional income                                            | -              | 39,414     | -              | 35,679     | -              | 38,767     | -              | 32,510     | -              | 34,644     |
| 雑所得 Miscellaneous income                                          | -              | 6,367,471  | -              | 6,181,868  | -              | 6,285,227  | -              | 6,216,885  | -              | 6,010,735  |
| (損益通算等による差額) (Difference by aggregation of profit and loss, etc.) | 334,976        | 268,145    | 370,866        | 272,802    | 483,553        | 367,724    | 617,083        | 348,922    | 365,482        | 392,436    |
| 合 計 Total                                                         | 1,232,435      | 40,313,756 | 1,298,661      | 40,890,860 | 1,430,995      | 42,506,019 | 1,611,911      | 44,604,305 | 1,404,868      | 46,007,131 |
| 分離短期譲渡所得 Short term separate capital gains                        | -              | 4,488      | -              | 3,289      | -              | 3,008      | -              | 4,169      | -              | 3,743      |
| 分離長期譲渡所得 Long term separate capital gains                         | -              | 28,997     | -              | 37,728     | -              | 30,749     | -              | 48,832     | -              | 46,706     |
| 株式等の譲渡所得等 Capital gains of stocks, etc.                           | -              | 312,945    | -              | 293,720    | -              | 503,528    | -              | 758,342    | -              | 425,995    |
| 山林所得 Timber income                                                | -              | 468        | -              | 639        | -              | 424        | -              | 601        | -              | 797        |
| 退職所得 Retirement income                                            | -              | 110,830    | -              | 107,220    | -              | 125,658    | -              | 199,627    | -              | 208,233    |
| 総 計 Grand Total                                                   | 1,232,435      | 40,771,483 | 1,298,661      | 41,333,456 | 1,430,995      | 43,169,387 | 1,611,911      | 45,615,876 | 1,404,868      | 46,692,606 |

- (注) 1 この表は、「(1) 所得種類別内訳」の累年比較を示したものである。  
2 外書は、損失額のある者の損失額を掲げた。  
3 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note: 1 This table shows yearly comparison of “(1) Breakdown by income type”.  
2 “Excluding” shows the amount of losses of those who have losses.  
3 Dividend income, etc. includes interest income from public and corporate bonds.

## (3) 都道府県別の人員、所得金額（その１）（合計）

Number of income earners and amount of income by prefecture (Part 1 : Total)

| 所得種類<br>Income type<br><br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | 合 計<br>Total               |              |                          | 事 業 所 得<br>Operating income |             |                          |
|------------------------------------------------------------------------------|---------------|----------------------------|--------------|--------------------------|-----------------------------|-------------|--------------------------|
|                                                                              |               | 人 員<br>Number of taxpayers | 主たるもの        | 所得金額<br>Amount of income | 人 員<br>Number of taxpayers  | 主たるもの       | 所得金額<br>Amount of income |
|                                                                              |               |                            | Main         |                          |                             | Main        |                          |
|                                                                              |               | 人<br>Person                | 人<br>Person  | 百万円<br>Million yen       | 人<br>Person                 | 人<br>Person | 百万円<br>Million yen       |
| 札 幌<br>Sapporo                                                               | 北海道 Hokkaido  | 1, 166, 368                | 821, 519     | 2, 927, 804              | 167, 199                    | 147, 754    | 487, 652                 |
| 仙 台<br>Sendai                                                                | 青 森 Aomori    | 288, 915                   | 205, 846     | 572, 647                 | 52, 810                     | 43, 902     | 108, 938                 |
|                                                                              | 岩 手 Iwate     | 317, 881                   | 215, 398     | 599, 391                 | 49, 221                     | 35, 472     | 82, 586                  |
|                                                                              | 宮 城 Miyagi    | 555, 696                   | 385, 903     | 1, 373, 906              | 80, 013                     | 60, 782     | 162, 715                 |
|                                                                              | 秋 田 Akita     | 249, 549                   | 169, 906     | 453, 123                 | 38, 374                     | 28, 799     | 65, 520                  |
|                                                                              | 山 形 Yamagata  | 299, 613                   | 196, 450     | 561, 083                 | 49, 156                     | 37, 498     | 88, 890                  |
|                                                                              | 福 島 Fukushima | 438, 524                   | 298, 092     | 937, 454                 | 66, 612                     | 52, 005     | 124, 857                 |
|                                                                              | 計 Total       | 2, 150, 178                | 1, 471, 595  | 4, 497, 604              | 336, 186                    | 258, 458    | 633, 504                 |
| 関東信越<br>Kanto Shinetsu                                                       | 茨 城 Ibaraki   | 697, 470                   | 501, 555     | 1, 745, 397              | 101, 318                    | 83, 770     | 226, 588                 |
|                                                                              | 栃 木 Tochigi   | 461, 862                   | 322, 629     | 1, 145, 485              | 69, 100                     | 56, 723     | 148, 986                 |
|                                                                              | 群 馬 Gunma     | 458, 365                   | 319, 583     | 1, 124, 822              | 70, 246                     | 59, 357     | 149, 417                 |
|                                                                              | 埼 玉 Saitama   | 1, 833, 273                | 1, 318, 414  | 5, 443, 554              | 232, 406                    | 200, 842    | 563, 838                 |
|                                                                              | 新潟 Niigata    | 562, 093                   | 372, 727     | 1, 141, 625              | 80, 096                     | 62, 386     | 149, 777                 |
|                                                                              | 長 野 Nagano    | 584, 645                   | 391, 746     | 1, 272, 112              | 85, 102                     | 67, 870     | 168, 865                 |
|                                                                              | 計 Total       | 4, 597, 708                | 3, 226, 654  | 11, 872, 996             | 638, 268                    | 530, 948    | 1, 407, 471              |
| 東 京<br>Tokyo                                                                 | 千 葉 Chiba     | 1, 572, 793                | 1, 130, 245  | 4, 780, 204              | 193, 117                    | 163, 989    | 454, 266                 |
|                                                                              | 東 京 Tokyo     | 4, 658, 995                | 3, 236, 780  | 21, 430, 716             | 568, 753                    | 485, 531    | 1, 819, 941              |
|                                                                              | 神奈川 Kanagawa  | 2, 558, 362                | 1, 816, 268  | 8, 780, 184              | 281, 043                    | 241, 634    | 732, 859                 |
|                                                                              | 山 梨 Yamanashi | 224, 745                   | 156, 256     | 540, 245                 | 41, 003                     | 34, 009     | 90, 692                  |
|                                                                              | 計 Total       | 9, 014, 895                | 6, 339, 549  | 35, 531, 349             | 1, 083, 916                 | 925, 163    | 3, 097, 759              |
| 金 沢<br>Kanazawa                                                              | 富 山 Toyama    | 279, 882                   | 182, 832     | 604, 788                 | 38, 661                     | 28, 378     | 82, 440                  |
|                                                                              | 石 川 Ishikawa  | 299, 166                   | 200, 025     | 710, 512                 | 43, 498                     | 36, 284     | 99, 924                  |
|                                                                              | 福 井 Fukui     | 208, 870                   | 134, 831     | 465, 422                 | 31, 262                     | 24, 477     | 62, 528                  |
|                                                                              | 計 Total       | 787, 918                   | 517, 688     | 1, 780, 723              | 113, 421                    | 89, 139     | 244, 892                 |
| 名古屋<br>Nagoya                                                                | 岐 阜 Gifu      | 551, 954                   | 370, 883     | 1, 321, 088              | 74, 819                     | 62, 432     | 180, 220                 |
|                                                                              | 静 岡 Shizuoka  | 962, 597                   | 648, 106     | 2, 404, 526              | 133, 763                    | 113, 394    | 316, 207                 |
|                                                                              | 愛 知 Aichi     | 1, 996, 620                | 1, 364, 602  | 6, 179, 334              | 234, 126                    | 201, 255    | 675, 066                 |
|                                                                              | 三 重 Mie       | 458, 807                   | 320, 496     | 1, 140, 916              | 61, 207                     | 51, 758     | 151, 863                 |
|                                                                              | 計 Total       | 3, 969, 978                | 2, 704, 087  | 11, 045, 864             | 503, 915                    | 428, 839    | 1, 323, 356              |
| 大 阪<br>Osaka                                                                 | 滋 賀 Shiga     | 361, 115                   | 252, 900     | 918, 337                 | 45, 841                     | 36, 958     | 104, 236                 |
|                                                                              | 京 都 Kyoto     | 655, 454                   | 459, 834     | 1, 903, 278              | 92, 638                     | 80, 683     | 197, 151                 |
|                                                                              | 大 阪 Osaka     | 2, 101, 115                | 1, 524, 697  | 6, 588, 238              | 324, 419                    | 287, 422    | 722, 775                 |
|                                                                              | 庫 庫 Hyogo     | 1, 389, 859                | 991, 069     | 4, 194, 970              | 183, 598                    | 157, 727    | 419, 917                 |
|                                                                              | 奈 良 Nara      | 340, 519                   | 240, 440     | 915, 394                 | 43, 660                     | 37, 732     | 89, 911                  |
|                                                                              | 和歌山 Wakayama  | 230, 462                   | 162, 691     | 517, 809                 | 47, 171                     | 40, 081     | 96, 055                  |
|                                                                              | 計 Total       | 5, 078, 524                | 3, 631, 631  | 15, 038, 027             | 737, 327                    | 640, 603    | 1, 630, 045              |
| 広 島<br>Hiroshima                                                             | 鳥 取 Tottori   | 144, 288                   | 97, 858      | 278, 457                 | 20, 210                     | 16, 370     | 38, 417                  |
|                                                                              | 島 根 Shimane   | 183, 066                   | 121, 082     | 345, 160                 | 25, 133                     | 18, 995     | 48, 018                  |
|                                                                              | 岡 山 Okayama   | 480, 685                   | 327, 193     | 1, 110, 436              | 62, 210                     | 50, 756     | 124, 250                 |
|                                                                              | 広 島 Hiroshima | 735, 446                   | 500, 401     | 1, 841, 202              | 89, 582                     | 74, 157     | 198, 390                 |
|                                                                              | 山 口 Yamaguchi | 347, 252                   | 239, 419     | 732, 602                 | 46, 210                     | 38, 145     | 96, 948                  |
|                                                                              | 計 Total       | 1, 890, 737                | 1, 285, 953  | 4, 307, 857              | 243, 345                    | 198, 423    | 506, 023                 |
| 高 松<br>Takamatsu                                                             | 徳 島 Tokushima | 174, 126                   | 121, 296     | 396, 884                 | 27, 638                     | 23, 318     | 48, 339                  |
|                                                                              | 香 川 Kagawa    | 251, 252                   | 168, 121     | 562, 128                 | 32, 896                     | 26, 875     | 66, 019                  |
|                                                                              | 愛 媛 Ehime     | 303, 384                   | 208, 866     | 688, 371                 | 48, 907                     | 41, 028     | 91, 284                  |
|                                                                              | 高 知 Kochi     | 162, 535                   | 114, 194     | 353, 831                 | 30, 453                     | 26, 011     | 56, 473                  |
|                                                                              | 計 Total       | 891, 297                   | 612, 477     | 2, 001, 216              | 139, 894                    | 117, 232    | 262, 114                 |
| 福 岡<br>Fukuoka                                                               | 福 岡 Fukuoka   | 1, 198, 315                | 855, 715     | 3, 202, 243              | 187, 809                    | 162, 471    | 396, 047                 |
|                                                                              | 佐 賀 Saga      | 223, 901                   | 153, 178     | 459, 311                 | 37, 491                     | 29, 480     | 78, 443                  |
|                                                                              | 長 崎 Nagasaki  | 301, 963                   | 214, 763     | 630, 640                 | 53, 222                     | 45, 349     | 100, 841                 |
|                                                                              | 計 Total       | 1, 724, 179                | 1, 223, 656  | 4, 292, 195              | 278, 522                    | 237, 300    | 575, 331                 |
| 熊 本<br>Kumamoto                                                              | 熊 本 Kumamoto  | 406, 624                   | 282, 979     | 921, 836                 | 71, 955                     | 60, 243     | 141, 396                 |
|                                                                              | 大 分 Oita      | 236, 507                   | 166, 708     | 536, 911                 | 39, 818                     | 33, 111     | 69, 833                  |
|                                                                              | 宮 崎 Miyazaki  | 235, 029                   | 167, 142     | 501, 621                 | 46, 321                     | 39, 685     | 86, 269                  |
|                                                                              | 鹿児島 Kagoshima | 352, 505                   | 247, 388     | 740, 374                 | 62, 658                     | 51, 401     | 107, 051                 |
|                                                                              | 計 Total       | 1, 230, 665                | 864, 217     | 2, 700, 742              | 220, 752                    | 184, 440    | 404, 548                 |
| 沖 縄<br>Okinawa                                                               | 沖 縄 Okinawa   | 313, 019                   | 225, 147     | 775, 296                 | 58, 373                     | 50, 955     | 87, 927                  |
| 全 国 計 Grand Total                                                            |               | 32, 815, 466               | 22, 924, 173 | 96, 771, 671             | 4, 521, 118                 | 3, 809, 254 | 10, 660, 622             |

(注) この表は、「(1) 所得種類別内訳」を都道府県別に示したものである。

Note : This table shows " (1) Breakdown by income type" by prefecture.

| 営業等所得 Business income      |               |                          | 農業所得 Farm income           |               |                          | 利子所得 Interest income       |               |                          | 所得種類<br>Income type                              |             |                        |
|----------------------------|---------------|--------------------------|----------------------------|---------------|--------------------------|----------------------------|---------------|--------------------------|--------------------------------------------------|-------------|------------------------|
| 人 員<br>Number of taxpayers | 主たるもの<br>Main | 所得金額<br>Amount of income | 人 員<br>Number of taxpayers | 主たるもの<br>Main | 所得金額<br>Amount of income | 人 員<br>Number of taxpayers | 主たるもの<br>Main | 所得金額<br>Amount of income |                                                  |             |                        |
| 人<br>Person                | 人<br>Person   | 百万円<br>Million yen       | 人<br>Person                | 人<br>Person   | 百万円<br>Million yen       | 人<br>Person                | 人<br>Person   | 百万円<br>Million yen       | 国税局・都道府県<br>Regional Taxation Bureau /Prefecture |             |                        |
| 142,425                    | 125,886       | 364,706                  | 24,774                     | 21,868        | 122,946                  | 486                        | 67            | 232                      | 北海道                                              | Hokkaido    | 札幌<br>Sapporo          |
| 34,734                     | 30,545        | 79,745                   | 18,076                     | 13,357        | 29,192                   | 44                         | 1             | 2                        | 青森                                               | Aomori      | 仙台<br>Sendai           |
| 33,970                     | 28,365        | 72,330                   | 15,251                     | 7,107         | 10,255                   | 77                         | 12            | 42                       | 岩手                                               | Iwate       |                        |
| 62,567                     | 53,862        | 148,009                  | 17,446                     | 6,920         | 14,705                   | 147                        | 21            | 133                      | 宮城                                               | Miyagi      |                        |
| 25,680                     | 22,372        | 54,320                   | 12,694                     | 6,427         | 11,200                   | 40                         | 6             | 6                        | 秋田                                               | Akita       |                        |
| 31,121                     | 27,244        | 67,089                   | 18,035                     | 10,254        | 21,801                   | 100                        | 8             | 44                       | 山形                                               | Yamagata    |                        |
| 48,561                     | 42,387        | 105,639                  | 18,051                     | 9,618         | 19,218                   | 133                        | 20            | 68                       | 福島                                               | Fukushima   |                        |
| 236,633                    | 204,775       | 527,133                  | 99,553                     | 53,683        | 106,372                  | 541                        | 68            | 295                      | 計                                                | Total       |                        |
| 83,288                     | 72,432        | 193,760                  | 18,030                     | 11,338        | 32,827                   | 222                        | 32            | 124                      | 茨城                                               | Ibaraki     | 関東信越<br>Kanto Shinetsu |
| 55,938                     | 48,458        | 127,836                  | 13,162                     | 8,265         | 21,150                   | 162                        | 21            | 88                       | 栃木                                               | Tochigi     |                        |
| 60,470                     | 52,648        | 133,781                  | 9,776                      | 6,709         | 15,636                   | 167                        | 13            | 240                      | 群馬                                               | Gunma       |                        |
| 222,946                    | 195,456       | 553,126                  | 9,460                      | 5,386         | 10,712                   | 762                        | 85            | 548                      | 埼玉                                               | Saitama     |                        |
| 60,674                     | 53,079        | 129,229                  | 19,422                     | 9,307         | 20,548                   | 228                        | 31            | 64                       | 新潟                                               | Niigata     |                        |
| 66,623                     | 57,055        | 142,627                  | 18,479                     | 10,815        | 26,238                   | 321                        | 28            | 123                      | 長野                                               | Nagano      |                        |
| 549,939                    | 479,128       | 1,280,359                | 88,329                     | 51,820        | 127,111                  | 1,862                      | 210           | 1,187                    | 計                                                | Total       |                        |
| 175,298                    | 152,452       | 430,719                  | 17,819                     | 11,537        | 23,548                   | 822                        | 85            | 500                      | 千葉                                               | Chiba       | 東京<br>Tokyo            |
| 565,442                    | 484,530       | 1,817,466                | 3,311                      | 1,001         | 2,475                    | 6,407                      | 434           | 5,383                    | 東京                                               | Tokyo       |                        |
| 275,749                    | 239,166       | 726,355                  | 5,294                      | 2,468         | 6,504                    | 1,787                      | 183           | 995                      | 神奈川                                              | Kanagawa    |                        |
| 31,661                     | 27,635        | 72,002                   | 9,342                      | 6,374         | 18,690                   | 86                         | 8             | 53                       | 山梨                                               | Yamanashi   |                        |
| 1,048,150                  | 903,783       | 3,046,542                | 35,766                     | 21,380        | 51,217                   | 9,102                      | 710           | 6,930                    | 計                                                | Total       |                        |
| 29,895                     | 26,257        | 77,905                   | 8,766                      | 2,121         | 4,535                    | 100                        | 7             | 52                       | 富山                                               | Toyama      | 金沢<br>Kanazawa         |
| 39,077                     | 34,433        | 95,503                   | 4,421                      | 1,851         | 4,421                    | 162                        | 12            | 88                       | 石川                                               | Ishikawa    |                        |
| 26,384                     | 23,071        | 59,465                   | 4,878                      | 1,406         | 3,063                    | 84                         | 6             | 50                       | 福井                                               | Fukui       |                        |
| 95,356                     | 83,761        | 232,873                  | 18,065                     | 5,378         | 12,018                   | 346                        | 25            | 189                      | 計                                                | Total       |                        |
| 68,230                     | 59,515        | 173,450                  | 6,589                      | 2,917         | 6,770                    | 193                        | 29            | 184                      | 岐阜                                               | Gifu        | 名古屋<br>Nagoya          |
| 121,377                    | 105,610       | 300,521                  | 12,386                     | 7,784         | 15,686                   | 387                        | 46            | 149                      | 静岡                                               | Shizuoka    |                        |
| 220,678                    | 192,897       | 651,268                  | 13,448                     | 8,358         | 23,799                   | 1,109                      | 114           | 850                      | 愛知                                               | Aichi       |                        |
| 56,927                     | 49,522        | 146,885                  | 4,280                      | 2,236         | 4,978                    | 159                        | 18            | 66                       | 三重                                               | Mie         |                        |
| 467,212                    | 407,544       | 1,272,124                | 36,703                     | 21,295        | 51,233                   | 1,848                      | 207           | 1,249                    | 計                                                | Total       |                        |
| 41,504                     | 35,370        | 100,733                  | 4,337                      | 1,588         | 3,503                    | 147                        | 16            | 73                       | 滋賀                                               | Shiga       | 大阪<br>Osaka            |
| 89,358                     | 78,836        | 194,271                  | 3,280                      | 1,847         | 2,879                    | 538                        | 62            | 493                      | 京都                                               | Kyoto       |                        |
| 321,620                    | 285,996       | 720,252                  | 2,799                      | 1,426         | 2,523                    | 1,207                      | 144           | 1,002                    | 大阪                                               | Osaka       |                        |
| 174,390                    | 153,030       | 410,368                  | 9,208                      | 4,697         | 9,549                    | 935                        | 107           | 1,156                    | 兵庫                                               | Hyogo       |                        |
| 41,243                     | 36,114        | 87,009                   | 2,417                      | 1,618         | 2,902                    | 187                        | 20            | 156                      | 奈良                                               | Nara        |                        |
| 36,483                     | 32,233        | 78,186                   | 10,688                     | 7,848         | 17,870                   | 57                         | 7             | 43                       | 和歌山                                              | Wakayama    |                        |
| 704,598                    | 621,579       | 1,590,820                | 32,729                     | 19,024        | 39,225                   | 3,071                      | 356           | 2,923                    | 計                                                | Total       |                        |
| 15,978                     | 13,888        | 33,117                   | 4,232                      | 2,482         | 5,301                    | 53                         | 8             | 30                       | 鳥取                                               | Tottori     | 広島<br>Hiroshima        |
| 20,094                     | 17,081        | 44,704                   | 5,039                      | 1,914         | 3,314                    | 52                         | 2             | 20                       | 島根                                               | Shimane     |                        |
| 54,727                     | 47,111        | 117,168                  | 7,483                      | 3,645         | 7,082                    | 199                        | 23            | 112                      | 岡山                                               | Okayama     |                        |
| 83,370                     | 71,648        | 194,246                  | 6,212                      | 2,509         | 4,143                    | 313                        | 29            | 240                      | 広島                                               | Hiroshima   |                        |
| 41,559                     | 36,100        | 93,764                   | 4,651                      | 2,045         | 3,184                    | 122                        | 7             | 77                       | 山口                                               | Yamaguchi   |                        |
| 215,728                    | 185,828       | 483,000                  | 27,617                     | 12,595        | 23,023                   | 739                        | 69            | 479                      | 計                                                | Total       |                        |
| 22,745                     | 19,828        | 41,775                   | 4,893                      | 3,490         | 6,564                    | 40                         | 5             | 33                       | 徳島                                               | Tokushima   | 高松<br>Takamatsu        |
| 28,498                     | 24,529        | 61,218                   | 4,398                      | 2,346         | 4,801                    | 123                        | 12            | 45                       | 香川                                               | Kagawa      |                        |
| 39,776                     | 35,054        | 79,875                   | 9,131                      | 5,974         | 11,409                   | 87                         | 6             | 71                       | 愛媛                                               | Ehime       |                        |
| 23,382                     | 20,548        | 46,063                   | 7,071                      | 5,463         | 10,410                   | 34                         | 10            | 38                       | 高知                                               | Kochi       |                        |
| 114,401                    | 99,959        | 228,930                  | 25,493                     | 17,273        | 33,184                   | 284                        | 33            | 186                      | 計                                                | Total       |                        |
| 172,095                    | 152,700       | 372,091                  | 15,714                     | 9,771         | 23,957                   | 442                        | 45            | 404                      | 福岡                                               | Fukuoka     | 福岡<br>Fukuoka          |
| 26,552                     | 22,997        | 57,885                   | 10,939                     | 6,483         | 20,558                   | 28                         | 4             | 9                        | 佐賀                                               | Saga        |                        |
| 44,933                     | 39,535        | 89,052                   | 8,289                      | 5,814         | 11,789                   | 97                         | 14            | 50                       | 長崎                                               | Nagasaki    |                        |
| 243,580                    | 215,232       | 519,028                  | 34,942                     | 22,068        | 56,303                   | 567                        | 63            | 463                      | 計                                                | Total       |                        |
| 54,668                     | 47,713        | 109,408                  | 17,287                     | 12,530        | 31,987                   | 111                        | 8             | 66                       | 熊本                                               | Kumamoto    | 熊本<br>Kumamoto         |
| 33,563                     | 29,334        | 63,335                   | 6,255                      | 3,777         | 6,498                    | 55                         | 10            | 39                       | 大分                                               | Oita        |                        |
| 36,814                     | 32,442        | 70,284                   | 9,507                      | 7,243         | 15,985                   | 65                         | 6             | 23                       | 宮崎                                               | Miyazaki    |                        |
| 49,587                     | 42,491        | 90,376                   | 13,071                     | 8,910         | 16,675                   | 86                         | 8             | 40                       | 鹿児島                                              | Kagoshima   |                        |
| 174,632                    | 151,980       | 333,403                  | 46,120                     | 32,460        | 71,145                   | 317                        | 32            | 168                      | 計                                                | Total       |                        |
| 52,285                     | 46,630        | 82,530                   | 6,088                      | 4,325         | 5,397                    | 136                        | 26            | 82                       | 沖縄                                               | Okinawa     | 沖縄<br>Okinawa          |
| 4,044,939                  | 3,526,085     | 9,961,448                | 476,179                    | 283,169       | 699,175                  | 19,299                     | 1,866         | 14,383                   | 全国計                                              | Grand Total |                        |

## (3) 都道府県別の人員、所得金額（その2）（合計）

Number of income earners and amount of income by prefecture (Part 2 : Total)

| 所得種類<br>Income type                               |               | 配 当 所 得 等<br>Dividend income, etc. |             |                    | 不 動 産 所 得<br>Real estate income |             |                    | 給 与 所 得<br>Employment income |             |                    |
|---------------------------------------------------|---------------|------------------------------------|-------------|--------------------|---------------------------------|-------------|--------------------|------------------------------|-------------|--------------------|
|                                                   |               | 人 員                                | 主たるもの       | 所得金額               | 人 員                             | 主たるもの       | 所得金額               | 人 員                          | 主たるもの       | 所得金額               |
|                                                   |               | Number of taxpayers                |             | Amount of income   | Number of taxpayers             |             | Amount of income   | Number of taxpayers          |             | Amount of income   |
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               |                                    |             |                    |                                 |             |                    |                              |             |                    |
| 札 幌<br>Sapporo                                    | 北海道 Hokkaido  | 人<br>Person                        | 人<br>Person | 百万円<br>Million yen | 人<br>Person                     | 人<br>Person | 百万円<br>Million yen | 人<br>Person                  | 人<br>Person | 百万円<br>Million yen |
|                                                   |               | 67,180                             | 7,409       | 31,734             | 98,619                          | 44,304      | 155,855            | 473,279                      | 411,275     | 1,695,046          |
| 仙 台<br>Sendai                                     | 青 森 Aomori    | 13,253                             | 1,499       | 4,315              | 26,208                          | 10,406      | 34,982             | 111,588                      | 99,259      | 330,191            |
|                                                   | 岩 手 Iwate     | 13,156                             | 1,484       | 4,688              | 30,718                          | 11,988      | 41,646             | 119,278                      | 104,874     | 350,535            |
|                                                   | 宮 城 Miyagi    | 20,735                             | 2,553       | 15,377             | 55,681                          | 23,878      | 103,763            | 221,427                      | 193,884     | 809,776            |
|                                                   | 秋 田 Akita     | 7,494                              | 873         | 3,753              | 26,433                          | 7,218       | 24,323             | 96,007                       | 85,318      | 277,260            |
|                                                   | 山 形 Yamagata  | 15,915                             | 1,487       | 11,006             | 31,197                          | 10,118      | 35,484             | 106,757                      | 92,152      | 323,847            |
|                                                   | 福 島 Fukushima | 17,206                             | 2,134       | 11,173             | 46,396                          | 18,175      | 68,416             | 162,065                      | 141,580     | 547,836            |
|                                                   | 計 Total       | 87,759                             | 10,030      | 50,313             | 216,633                         | 81,783      | 308,614            | 817,122                      | 717,067     | 2,639,445          |
| 関東信越<br>Kanto Shinetsu                            | 茨 城 Ibaraki   | 23,996                             | 3,538       | 16,709             | 65,267                          | 27,976      | 117,088            | 270,297                      | 236,347     | 1,008,644          |
|                                                   | 栃 木 Tochigi   | 18,467                             | 2,593       | 11,110             | 47,532                          | 19,507      | 79,336             | 175,829                      | 152,788     | 668,657            |
|                                                   | 群 馬 Gunma     | 20,079                             | 2,948       | 18,780             | 47,256                          | 21,561      | 79,884             | 173,064                      | 149,884     | 649,278            |
|                                                   | 埼 玉 Saitama   | 89,487                             | 13,506      | 62,418             | 178,030                         | 92,167      | 467,858            | 750,149                      | 655,906     | 3,110,723          |
|                                                   | 新潟 Niigata    | 30,831                             | 3,964       | 15,380             | 60,478                          | 20,303      | 77,315             | 204,114                      | 176,129     | 672,375            |
|                                                   | 長 野 Nagano    | 34,788                             | 4,160       | 16,303             | 56,419                          | 23,167      | 81,259             | 204,843                      | 174,877     | 706,971            |
|                                                   | 計 Total       | 217,648                            | 30,709      | 140,701            | 454,982                         | 204,681     | 902,740            | 1,778,296                    | 1,545,931   | 6,816,648          |
| 東 京<br>Tokyo                                      | 千 葉 Chiba     | 77,618                             | 12,189      | 67,084             | 141,654                         | 68,395      | 323,433            | 644,772                      | 566,165     | 2,876,894          |
|                                                   | 東 京 Tokyo     | 271,279                            | 43,043      | 500,546            | 548,030                         | 290,638     | 1,516,206          | 2,003,313                    | 1,774,622   | 12,699,041         |
|                                                   | 神奈川 Kanagawa  | 146,065                            | 22,745      | 122,942            | 260,083                         | 133,485     | 690,174            | 1,059,985                    | 931,933     | 5,345,177          |
|                                                   | 山 梨 Yamanashi | 7,220                              | 1,004       | 9,861              | 22,271                          | 9,957       | 37,574             | 81,101                       | 69,561      | 295,838            |
|                                                   | 計 Total       | 502,182                            | 78,981      | 700,433            | 972,038                         | 502,475     | 2,567,387          | 3,789,171                    | 3,342,281   | 21,216,949         |
| 金 沢<br>Kanazawa                                   | 富 山 Toyama    | 20,264                             | 2,683       | 9,549              | 21,310                          | 7,070       | 29,319             | 99,127                       | 84,577      | 351,635            |
|                                                   | 石 川 Ishikawa  | 18,270                             | 1,936       | 9,391              | 26,886                          | 11,175      | 49,286             | 109,281                      | 93,639      | 402,140            |
|                                                   | 福 井 Fukui     | 12,619                             | 1,440       | 6,184              | 21,194                          | 7,446       | 31,778             | 73,409                       | 62,014      | 265,099            |
|                                                   | 計 Total       | 51,153                             | 6,059       | 25,124             | 69,390                          | 25,691      | 110,383            | 281,817                      | 240,230     | 1,018,874          |
| 名古屋<br>Nagoya                                     | 岐 阜 Gifu      | 32,913                             | 4,936       | 20,563             | 52,916                          | 22,498      | 91,059             | 210,485                      | 179,717     | 760,563            |
|                                                   | 静 岡 Shizuoka  | 58,851                             | 8,484       | 40,149             | 104,420                         | 48,691      | 198,146            | 348,521                      | 297,504     | 1,320,828          |
|                                                   | 愛 知 Aichi     | 138,315                            | 24,239      | 120,354            | 210,599                         | 104,880     | 490,153            | 786,920                      | 680,645     | 3,577,705          |
|                                                   | 三 重 Mie       | 25,622                             | 4,196       | 18,743             | 37,183                          | 15,891      | 65,987             | 173,915                      | 148,697     | 655,097            |
|                                                   | 計 Total       | 255,701                            | 41,855      | 199,809            | 405,118                         | 191,960     | 845,344            | 1,519,841                    | 1,306,563   | 6,314,192          |
| 大 阪<br>Osaka                                      | 滋 賀 Shiga     | 20,397                             | 2,853       | 11,112             | 26,750                          | 11,330      | 51,765             | 142,120                      | 122,547     | 551,250            |
|                                                   | 京 都 Kyoto     | 38,128                             | 6,417       | 35,673             | 62,192                          | 31,049      | 142,604            | 251,235                      | 216,465     | 1,095,082          |
|                                                   | 大 阪 Osaka     | 111,646                            | 19,130      | 114,556            | 188,178                         | 98,124      | 483,256            | 858,513                      | 754,145     | 3,899,476          |
|                                                   | 兵 庫 Hyogo     | 84,476                             | 14,823      | 89,492             | 110,071                         | 52,308      | 234,613            | 549,512                      | 480,127     | 2,516,150          |
|                                                   | 奈 良 Nara      | 22,579                             | 4,257       | 16,406             | 28,416                          | 14,258      | 60,098             | 124,244                      | 106,268     | 530,088            |
|                                                   | 和歌山 Wakayama  | 10,607                             | 1,783       | 6,964              | 19,995                          | 9,286       | 35,219             | 76,727                       | 65,287      | 276,674            |
|                                                   | 計 Total       | 287,833                            | 49,263      | 274,203            | 435,602                         | 216,355     | 1,007,556          | 2,002,351                    | 1,744,839   | 8,868,721          |
| 広 島<br>Hiroshima                                  | 鳥 取 Tottori   | 8,275                              | 905         | 2,701              | 11,132                          | 4,525       | 16,349             | 50,853                       | 43,976      | 159,205            |
|                                                   | 島 根 Shimane   | 8,533                              | 969         | 4,045              | 14,420                          | 5,428       | 21,177             | 55,377                       | 55,768      | 198,819            |
|                                                   | 岡 山 Okayama   | 26,733                             | 3,499       | 14,677             | 42,246                          | 18,543      | 73,590             | 175,438                      | 150,367     | 651,338            |
|                                                   | 広 島 Hiroshima | 37,629                             | 5,460       | 26,989             | 76,291                          | 35,097      | 142,274            | 270,232                      | 230,460     | 1,058,424          |
|                                                   | 山 口 Yamaguchi | 16,457                             | 2,435       | 8,720              | 29,136                          | 12,338      | 42,172             | 120,263                      | 101,286     | 410,983            |
|                                                   | 計 Total       | 97,627                             | 13,268      | 57,131             | 173,225                         | 75,931      | 295,563            | 682,163                      | 581,857     | 2,478,770          |
| 高 松<br>Takamatsu                                  | 徳 島 Tokushima | 11,212                             | 1,755       | 8,285              | 14,557                          | 6,183       | 25,419             | 60,877                       | 53,245      | 233,691            |
|                                                   | 香 川 Kagawa    | 18,106                             | 2,327       | 8,754              | 22,367                          | 9,378       | 36,759             | 87,895                       | 75,319      | 324,258            |
|                                                   | 愛 媛 Ehime     | 17,142                             | 2,327       | 7,974              | 28,731                          | 13,299      | 50,761             | 103,186                      | 88,380      | 386,191            |
|                                                   | 高 知 Kochi     | 5,741                              | 900         | 3,833              | 16,301                          | 7,445       | 28,130             | 53,062                       | 45,338      | 182,241            |
|                                                   | 計 Total       | 52,201                             | 7,309       | 28,846             | 81,956                          | 36,305      | 141,069            | 305,020                      | 262,282     | 1,126,381          |
| 福 岡<br>Fukuoka                                    | 福 岡 Fukuoka   | 54,997                             | 7,189       | 37,739             | 105,128                         | 50,377      | 228,907            | 461,132                      | 402,021     | 1,844,592          |
|                                                   | 佐 賀 Saga      | 8,382                              | 945         | 4,030              | 17,982                          | 6,813       | 26,223             | 83,928                       | 73,346      | 259,003            |
|                                                   | 長 崎 Nagasaki  | 8,862                              | 1,319       | 6,231              | 29,298                          | 13,170      | 43,853             | 107,325                      | 92,871      | 352,528            |
|                                                   | 計 Total       | 72,241                             | 9,453       | 48,000             | 152,408                         | 70,360      | 298,984            | 652,385                      | 568,238     | 2,456,123          |
| 熊 本<br>Kumamoto                                   | 熊 本 Kumamoto  | 19,364                             | 2,394       | 8,735              | 37,512                          | 16,164      | 60,949             | 147,309                      | 128,087     | 516,752            |
|                                                   | 大 分 Oita      | 7,737                              | 1,107       | 6,869              | 22,599                          | 9,984       | 35,743             | 84,372                       | 72,417      | 301,505            |
|                                                   | 宮 崎 Miyazaki  | 6,388                              | 893         | 4,601              | 20,740                          | 8,637       | 32,022             | 82,698                       | 71,640      | 273,840            |
|                                                   | 鹿児島 Kagoshima | 9,651                              | 1,279       | 6,423              | 32,712                          | 13,044      | 43,970             | 129,030                      | 111,148     | 432,493            |
|                                                   | 計 Total       | 43,140                             | 5,673       | 26,629             | 113,563                         | 47,829      | 172,683            | 443,409                      | 383,292     | 1,524,590          |
| 沖 縄<br>Okinawa                                    | 沖 縄 Okinawa   | 6,958                              | 969         | 6,417              | 61,043                          | 35,006      | 143,048            | 110,656                      | 95,774      | 358,256            |
| 全 国 計 Grand Total                                 |               | 1,741,623                          | 260,978     | 1,589,340          | 3,234,577                       | 1,532,680   | 6,949,226          | 12,855,510                   | 11,199,629  | 56,513,995         |

(注) 1 この表は、「(1) 所得種類別内訳」を都道府県別に示したものである。

2 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note : 1 This table shows “(1) Breakdown by income type” by prefecture.

2 Dividend income, etc. includes interest income from public and corporate bonds.



| 総合譲渡所得<br>Comprehensive capital gains |               |                          | 一時所得<br>Occasional income  |               |                          | 雑所得<br>Miscellaneous income |               |                          | 所得種類<br>Income type                               |                     |
|---------------------------------------|---------------|--------------------------|----------------------------|---------------|--------------------------|-----------------------------|---------------|--------------------------|---------------------------------------------------|---------------------|
| 人 員<br>Number of taxpayers            | 主たるもの<br>Main | 所得金額<br>Amount of income | 人 員<br>Number of taxpayers | 主たるもの<br>Main | 所得金額<br>Amount of income | 人 員<br>Number of taxpayers  | 主たるもの<br>Main | 所得金額<br>Amount of income |                                                   |                     |
| 人<br>Person                           | 人<br>Person   | 百万円<br>Million yen       | 人<br>Person                | 人<br>Person   | 百万円<br>Million yen       | 人<br>Person                 | 人<br>Person   | 百万円<br>Million yen       | 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                     |
| 5,368                                 | 1,161         | 7,153                    | 8,121                      | 2,385         | 9,929                    | 320,442                     | 194,838       | 292,970                  | 北海道 Hokkaido                                      | 札幌 Sapporo          |
| 581                                   | 140           | 667                      | 2,186                      | 661           | 2,130                    | 77,210                      | 47,503        | 62,703                   | 青森 Aomori                                         | 仙台 Sendai           |
| 699                                   | 177           | 777                      | 2,225                      | 617           | 2,156                    | 97,216                      | 58,204        | 76,773                   | 岩手 Iwate                                          |                     |
| 1,192                                 | 308           | 1,594                    | 4,047                      | 1,069         | 4,141                    | 160,283                     | 97,657        | 155,683                  | 宮城 Miyagi                                         |                     |
| 432                                   | 108           | 469                      | 1,835                      | 461           | 1,501                    | 75,219                      | 45,483        | 58,971                   | 秋田 Akita                                          |                     |
| 605                                   | 154           | 1,655                    | 2,148                      | 549           | 1,909                    | 89,165                      | 52,488        | 68,930                   | 山形 Yamagata                                       |                     |
| 849                                   | 231           | 1,096                    | 3,368                      | 936           | 3,575                    | 133,488                     | 78,934        | 112,764                  | 福島 Fukushima                                      |                     |
| 4,358                                 | 1,118         | 6,258                    | 15,809                     | 4,293         | 15,413                   | 632,581                     | 380,269       | 535,824                  | 計 Total                                           |                     |
| 1,463                                 | 379           | 2,634                    | 5,253                      | 1,325         | 5,926                    | 212,032                     | 140,132       | 228,722                  | 茨城 Ibaraki                                        | 関東信越 Kanto Shinetsu |
| 1,037                                 | 312           | 1,373                    | 3,709                      | 1,018         | 4,199                    | 134,446                     | 84,185        | 132,261                  | 栃木 Tochigi                                        |                     |
| 969                                   | 295           | 1,423                    | 2,994                      | 801           | 3,177                    | 132,164                     | 79,190        | 124,471                  | 群馬 Gunma                                          |                     |
| 3,310                                 | 941           | 5,419                    | 13,898                     | 3,699         | 15,752                   | 511,974                     | 327,786       | 573,184                  | 埼玉 Saitama                                        |                     |
| 1,088                                 | 282           | 1,504                    | 4,323                      | 1,162         | 3,813                    | 169,962                     | 103,625       | 143,626                  | 新潟 Niigata                                        |                     |
| 1,148                                 | 345           | 1,841                    | 3,592                      | 939           | 3,572                    | 185,851                     | 114,405       | 171,639                  | 長野 Nagano                                         |                     |
| 9,015                                 | 2,554         | 14,195                   | 33,769                     | 8,944         | 36,438                   | 1,346,429                   | 849,323       | 1,373,903                | 計 Total                                           |                     |
| 3,162                                 | 920           | 6,010                    | 12,959                     | 3,403         | 14,195                   | 449,063                     | 294,437       | 546,872                  | 千葉 Chiba                                          | 東京 Tokyo            |
| 9,564                                 | 2,872         | 28,634                   | 33,783                     | 7,961         | 49,352                   | 1,048,492                   | 568,054       | 1,270,570                | 東京 Tokyo                                          |                     |
| 5,241                                 | 1,472         | 9,305                    | 19,472                     | 4,956         | 22,652                   | 699,912                     | 446,367       | 898,798                  | 神奈川 Kanagawa                                      |                     |
| 480                                   | 118           | 674                      | 1,813                      | 417           | 1,910                    | 65,499                      | 38,506        | 61,285                   | 山梨 Yamanashi                                      |                     |
| 18,447                                | 5,382         | 44,624                   | 68,027                     | 16,737        | 88,109                   | 2,262,966                   | 1,347,364     | 2,777,526                | 計 Total                                           |                     |
| 598                                   | 174           | 1,083                    | 2,246                      | 510           | 2,015                    | 90,995                      | 56,714        | 86,852                   | 富山 Toyama                                         | 金沢 Kanazawa         |
| 678                                   | 178           | 922                      | 2,428                      | 619           | 2,440                    | 90,282                      | 52,778        | 83,240                   | 石川 Ishikawa                                       |                     |
| 481                                   | 137           | 700                      | 1,592                      | 360           | 1,816                    | 63,326                      | 36,999        | 58,525                   | 福井 Fukui                                          |                     |
| 1,757                                 | 489           | 2,706                    | 6,266                      | 1,489         | 6,272                    | 244,603                     | 146,491       | 228,617                  | 計 Total                                           |                     |
| 1,601                                 | 402           | 1,982                    | 4,752                      | 1,108         | 4,488                    | 160,747                     | 93,685        | 153,884                  | 岐阜 Gifu                                           | 名古屋 Nagoya          |
| 2,365                                 | 593           | 3,476                    | 8,915                      | 2,398         | 8,468                    | 281,070                     | 165,635       | 296,250                  | 静岡 Shizuoka                                       |                     |
| 5,997                                 | 1,401         | 10,005                   | 17,006                     | 4,004         | 20,083                   | 540,854                     | 321,418       | 578,752                  | 愛知 Aichi                                          |                     |
| 1,138                                 | 319           | 1,649                    | 3,600                      | 928           | 3,482                    | 143,749                     | 93,633        | 153,376                  | 三重 Mie                                            |                     |
| 11,101                                | 2,715         | 17,112                   | 34,273                     | 8,438         | 36,521                   | 1,126,420                   | 674,371       | 1,182,262                | 計 Total                                           |                     |
| 791                                   | 188           | 1,115                    | 2,889                      | 737           | 2,780                    | 112,475                     | 74,195        | 123,442                  | 滋賀 Shiga                                          | 大阪 Osaka            |
| 1,575                                 | 470           | 3,148                    | 5,124                      | 1,530         | 6,355                    | 185,624                     | 115,331       | 194,485                  | 京都 Kyoto                                          |                     |
| 4,481                                 | 1,269         | 9,022                    | 16,555                     | 4,529         | 22,049                   | 536,740                     | 336,138       | 596,331                  | 大阪 Osaka                                          |                     |
| 3,028                                 | 936           | 6,445                    | 11,566                     | 3,206         | 14,245                   | 405,446                     | 265,223       | 469,477                  | 兵庫 Hyogo                                          |                     |
| 779                                   | 263           | 1,665                    | 2,933                      | 815           | 3,810                    | 107,354                     | 72,587        | 132,976                  | 奈良 Nara                                           |                     |
| 547                                   | 142           | 755                      | 1,880                      | 559           | 1,925                    | 68,280                      | 43,275        | 66,106                   | 和歌山 Wakayama                                      |                     |
| 11,201                                | 3,268         | 22,149                   | 40,947                     | 11,376        | 51,164                   | 1,415,919                   | 906,749       | 1,582,818                | 計 Total                                           |                     |
| 262                                   | 78            | 426                      | 1,115                      | 297           | 939                      | 49,336                      | 30,407        | 43,512                   | 鳥取 Tottori                                        | 広島 Hiroshima        |
| 366                                   | 69            | 288                      | 1,392                      | 337           | 1,238                    | 64,347                      | 38,095        | 54,768                   | 島根 Shimane                                        |                     |
| 920                                   | 283           | 1,446                    | 3,836                      | 936           | 3,906                    | 156,941                     | 97,307        | 149,307                  | 岡山 Okayama                                        |                     |
| 1,534                                 | 374           | 2,135                    | 6,203                      | 1,537         | 6,367                    | 235,860                     | 145,638       | 234,291                  | 広島 Hiroshima                                      |                     |
| 665                                   | 183           | 880                      | 2,782                      | 710           | 2,455                    | 124,204                     | 80,961        | 127,279                  | 山口 Yamaguchi                                      |                     |
| 3,747                                 | 987           | 5,175                    | 15,328                     | 3,817         | 14,904                   | 630,688                     | 392,408       | 609,157                  | 計 Total                                           |                     |
| 277                                   | 114           | 561                      | 1,427                      | 394           | 1,898                    | 53,640                      | 34,338        | 51,117                   | 徳島 Tokushima                                      | 高松 Takamatsu        |
| 486                                   | 162           | 695                      | 1,882                      | 477           | 1,832                    | 81,122                      | 50,659        | 80,729                   | 香川 Kagawa                                         |                     |
| 513                                   | 159           | 886                      | 2,186                      | 661           | 2,380                    | 95,050                      | 59,376        | 88,045                   | 愛媛 Ehime                                          |                     |
| 316                                   | 94            | 545                      | 1,334                      | 413           | 1,606                    | 51,949                      | 32,338        | 47,754                   | 高知 Kochi                                          |                     |
| 1,592                                 | 529           | 2,687                    | 6,829                      | 1,945         | 7,715                    | 281,761                     | 176,711       | 267,646                  | 計 Total                                           |                     |
| 2,770                                 | 735           | 3,783                    | 9,868                      | 2,612         | 12,556                   | 346,079                     | 215,841       | 342,263                  | 福岡 Fukuoka                                        | 福岡 Fukuoka          |
| 639                                   | 170           | 694                      | 1,675                      | 411           | 1,597                    | 69,963                      | 40,131        | 57,507                   | 佐賀 Saga                                           |                     |
| 779                                   | 236           | 756                      | 2,754                      | 866           | 2,625                    | 94,204                      | 58,320        | 83,173                   | 長崎 Nagasaki                                       |                     |
| 4,188                                 | 1,141         | 5,234                    | 14,297                     | 3,889         | 16,778                   | 510,246                     | 314,292       | 482,943                  | 計 Total                                           |                     |
| 986                                   | 262           | 1,118                    | 3,195                      | 912           | 3,852                    | 116,975                     | 70,024        | 102,179                  | 熊本 Kumamoto                                       | 熊本 Kumamoto         |
| 493                                   | 132           | 590                      | 1,857                      | 548           | 2,041                    | 73,879                      | 46,549        | 70,006                   | 大分 Oita                                           |                     |
| 1,588                                 | 625           | 1,323                    | 2,005                      | 621           | 2,069                    | 69,341                      | 41,990        | 56,961                   | 宮崎 Miyazaki                                       |                     |
| 941                                   | 271           | 1,029                    | 2,786                      | 776           | 3,227                    | 106,931                     | 65,442        | 92,028                   | 鹿児島 Kagoshima                                     |                     |
| 4,008                                 | 1,290         | 4,060                    | 9,843                      | 2,857         | 11,189                   | 367,126                     | 224,005       | 321,174                  | 計 Total                                           | 沖縄 Okinawa          |
| 494                                   | 188           | 637                      | 1,592                      | 543           | 2,786                    | 66,142                      | 36,982        | 53,902                   | 沖縄 Okinawa                                        |                     |
| 75,276                                | 20,822        | 131,990                  | 255,101                    | 66,713        | 297,220                  | 9,205,323                   | 5,643,803     | 9,708,741                | 全国計 Grand Total                                   |                     |

## (3) 都道府県別の人員、所得金額（その3）（合計）

Number of income earners and amount of income by prefecture (Part 3:Total)

| 所得種類<br>Income type<br><br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | 分離短期譲渡所得<br>Short-term separate capital gains |               |                    | 分離長期譲渡所得<br>Long-term separate capital gains |               |                    | 株式等の譲渡所得<br>Capital gains of stocks, etc. |               |                    |
|------------------------------------------------------------------------------|---------------|-----------------------------------------------|---------------|--------------------|----------------------------------------------|---------------|--------------------|-------------------------------------------|---------------|--------------------|
|                                                                              |               | 人 員                                           |               | 所得金額               | 人 員                                          |               | 所得金額               | 人 員                                       |               | 所得金額               |
|                                                                              |               | Number of taxpayers                           | 主たるもの<br>Main |                    | Number of taxpayers                          | 主たるもの<br>Main |                    | Number of taxpayers                       | 主たるもの<br>Main |                    |
|                                                                              |               | 人<br>Person                                   | 人<br>Person   | 百万円<br>Million yen | 人<br>Person                                  | 人<br>Person   | 百万円<br>Million yen | 人<br>Person                               | 人<br>Person   | 百万円<br>Million yen |
| 札幌<br>Sapporo                                                                | 北海道 Hokkaido  | 708                                           | 218           | 3,054              | 11,580                                       | 8,346         | 128,881            | 10,449                                    | 2,458         | 61,792             |
| 仙台<br>Sendai                                                                 | 青森 Aomori     | 124                                           | 39            | 327                | 2,578                                        | 1,772         | 13,436             | 1,619                                     | 335           | 4,308              |
|                                                                              | 岩手 Iwate      | 106                                           | 39            | 378                | 2,474                                        | 1,762         | 17,889             | 1,917                                     | 425           | 8,594              |
|                                                                              | 宮城 Miyagi     | 220                                           | 66            | 857                | 5,542                                        | 4,053         | 65,858             | 5,354                                     | 1,179         | 33,523             |
|                                                                              | 秋田 Akita      | 59                                            | 23            | 176                | 1,578                                        | 1,008         | 7,736              | 1,426                                     | 298           | 5,053              |
|                                                                              | 山形 Yamagata   | 88                                            | 30            | 338                | 1,999                                        | 1,327         | 13,072             | 2,062                                     | 425           | 6,307              |
|                                                                              | 福島 Fukushima  | 169                                           | 58            | 495                | 3,903                                        | 2,825         | 31,359             | 3,472                                     | 778           | 17,688             |
|                                                                              | 計 Total       | 766                                           | 255           | 2,571              | 18,074                                       | 12,747        | 149,350            | 15,850                                    | 3,440         | 75,473             |
| 関東信越<br>Kanto Shinetsu                                                       | 茨城 Ibaraki    | 317                                           | 104           | 1,261              | 7,899                                        | 5,691         | 75,016             | 8,337                                     | 1,823         | 33,517             |
|                                                                              | 栃木 Tochigi    | 184                                           | 63            | 612                | 4,854                                        | 3,619         | 49,777             | 5,426                                     | 1,271         | 30,242             |
|                                                                              | 群馬 Gunma      | 175                                           | 55            | 499                | 5,244                                        | 4,010         | 44,817             | 5,345                                     | 1,176         | 33,780             |
|                                                                              | 埼玉 Saitama    | 892                                           | 274           | 3,881              | 19,891                                       | 15,671        | 403,466            | 29,568                                    | 6,398         | 161,216            |
|                                                                              | 新潟 Niigata    | 166                                           | 39            | 388                | 4,561                                        | 3,130         | 31,600             | 5,380                                     | 1,267         | 24,123             |
|                                                                              | 長野 Nagano     | 210                                           | 79            | 838                | 5,568                                        | 4,091         | 48,692             | 5,940                                     | 1,418         | 47,503             |
|                                                                              | 計 Total       | 1,944                                         | 614           | 7,479              | 48,017                                       | 36,212        | 653,367            | 59,996                                    | 13,353        | 330,381            |
| 東京<br>Tokyo                                                                  | 千葉 Chiba      | 949                                           | 305           | 5,898              | 17,475                                       | 13,149        | 307,727            | 28,263                                    | 6,096         | 121,018            |
|                                                                              | 東京 Tokyo      | 3,582                                         | 1,081         | 30,107             | 48,103                                       | 36,418        | 1,476,489          | 107,186                                   | 22,602        | 1,796,970          |
|                                                                              | 神奈川 Kanagawa  | 1,439                                         | 418           | 7,064              | 26,368                                       | 20,295        | 551,620            | 51,655                                    | 10,844        | 301,436            |
|                                                                              | 山梨 Yamanashi  | 107                                           | 34            | 405                | 2,569                                        | 1,931         | 22,242             | 2,259                                     | 565           | 12,882             |
|                                                                              | 計 Total       | 6,077                                         | 1,838         | 43,474             | 94,515                                       | 71,793        | 2,358,078          | 189,363                                   | 40,107        | 2,232,306          |
| 金沢<br>Kanazawa                                                               | 富山 Toyama     | 78                                            | 23            | 186                | 2,158                                        | 1,566         | 15,460             | 3,900                                     | 946           | 14,658             |
|                                                                              | 石川 Ishikawa   | 97                                            | 29            | 280                | 2,890                                        | 2,185         | 30,287             | 4,167                                     | 979           | 22,289             |
|                                                                              | 福井 Fukui      | 41                                            | 11            | 102                | 1,725                                        | 1,236         | 14,466             | 2,762                                     | 552           | 17,025             |
|                                                                              | 計 Total       | 216                                           | 63            | 568                | 6,773                                        | 4,987         | 60,213             | 10,829                                    | 2,477         | 53,972             |
| 名古屋<br>Nagoya                                                                | 岐阜 Gifu       | 178                                           | 67            | 855                | 5,498                                        | 4,162         | 51,810             | 7,020                                     | 1,519         | 34,988             |
|                                                                              | 静岡 Shizuoka   | 292                                           | 86            | 976                | 9,714                                        | 7,504         | 112,531            | 12,696                                    | 3,057         | 69,294             |
|                                                                              | 愛知 Aichi      | 692                                           | 189           | 2,783              | 21,390                                       | 16,985        | 372,114            | 36,614                                    | 8,228         | 243,422            |
|                                                                              | 三重 Mie        | 126                                           | 38            | 360                | 4,691                                        | 3,282         | 38,516             | 6,666                                     | 1,377         | 35,068             |
|                                                                              | 計 Total       | 1,288                                         | 380           | 4,973              | 41,293                                       | 31,933        | 574,971            | 62,996                                    | 14,181        | 382,772            |
| 大阪<br>Osaka                                                                  | 滋賀 Shiga      | 136                                           | 35            | 410                | 3,547                                        | 2,607         | 41,461             | 5,353                                     | 1,161         | 17,136             |
|                                                                              | 京都 Kyoto      | 323                                           | 111           | 1,264              | 6,288                                        | 4,820         | 119,903            | 10,645                                    | 2,387         | 75,546             |
|                                                                              | 大阪 Osaka      | 1,126                                         | 368           | 4,928              | 17,719                                       | 13,368        | 318,571            | 37,407                                    | 8,736         | 320,781            |
|                                                                              | 兵庫 Hyogo      | 703                                           | 196           | 2,088              | 12,751                                       | 9,376         | 169,514            | 25,340                                    | 6,027         | 212,031            |
|                                                                              | 奈良 Nara       | 144                                           | 41            | 680                | 3,061                                        | 2,340         | 39,326             | 6,506                                     | 1,592         | 25,828             |
|                                                                              | 和歌山 Wakayama  | 82                                            | 30            | 724                | 1,937                                        | 1,397         | 14,531             | 2,702                                     | 632           | 8,765              |
|                                                                              | 計 Total       | 2,514                                         | 781           | 10,094             | 45,303                                       | 33,908        | 703,306            | 87,953                                    | 20,535        | 660,088            |
| 広島<br>Hiroshima                                                              | 鳥取 Tottori    | 38                                            | 11            | 81                 | 1,088                                        | 770           | 7,627              | 1,661                                     | 399           | 4,932              |
|                                                                              | 島根 Shimane    | 48                                            | 13            | 68                 | 1,360                                        | 932           | 8,078              | 1,637                                     | 305           | 3,862              |
|                                                                              | 岡山 Okayama    | 187                                           | 61            | 696                | 4,969                                        | 3,653         | 46,769             | 6,059                                     | 1,325         | 27,946             |
|                                                                              | 広島 Hiroshima  | 258                                           | 93            | 990                | 6,874                                        | 5,025         | 82,210             | 9,329                                     | 1,913         | 65,030             |
|                                                                              | 山口 Yamaguchi  | 96                                            | 32            | 345                | 3,136                                        | 2,255         | 19,235             | 3,594                                     | 798           | 14,549             |
|                                                                              | 計 Total       | 627                                           | 210           | 2,181              | 17,427                                       | 12,635        | 163,920            | 22,280                                    | 4,740         | 116,320            |
| 高松<br>Takamatsu                                                              | 徳島 Tokushima  | 59                                            | 19            | 280                | 1,643                                        | 1,136         | 13,193             | 2,334                                     | 563           | 7,114              |
|                                                                              | 香川 Kagawa     | 81                                            | 21            | 251                | 2,417                                        | 1,830         | 18,970             | 3,439                                     | 834           | 15,749             |
|                                                                              | 愛媛 Ehime      | 97                                            | 34            | 326                | 3,056                                        | 2,352         | 26,993             | 3,530                                     | 841           | 21,417             |
|                                                                              | 高知 Kochi      | 67                                            | 32            | 168                | 1,463                                        | 1,061         | 11,449             | 1,393                                     | 363           | 13,809             |
|                                                                              | 計 Total       | 304                                           | 106           | 1,025              | 8,579                                        | 6,379         | 70,605             | 10,696                                    | 2,601         | 58,089             |
| 福岡<br>Fukuoka                                                                | 福岡 Fukuoka    | 648                                           | 226           | 3,133              | 13,256                                       | 9,926         | 180,579            | 14,086                                    | 3,364         | 105,085            |
|                                                                              | 佐賀 Saga       | 73                                            | 24            | 240                | 1,904                                        | 1,343         | 15,332             | 1,528                                     | 360           | 9,280              |
|                                                                              | 長崎 Nagasaki   | 113                                           | 40            | 348                | 2,535                                        | 1,797         | 18,079             | 2,286                                     | 543           | 10,884             |
|                                                                              | 計 Total       | 834                                           | 290           | 3,721              | 17,695                                       | 13,066        | 213,989            | 17,900                                    | 4,267         | 125,250            |
| 熊本<br>Kumamoto                                                               | 熊本 Kumamoto   | 171                                           | 53            | 482                | 4,697                                        | 3,541         | 45,012             | 3,302                                     | 782           | 24,818             |
|                                                                              | 大分 Oita       | 108                                           | 33            | 610                | 2,714                                        | 1,949         | 22,947             | 2,032                                     | 485           | 17,805             |
|                                                                              | 宮崎 Miyazaki   | 143                                           | 47            | 433                | 3,212                                        | 2,215         | 21,187             | 1,529                                     | 360           | 10,591             |
|                                                                              | 鹿児島 Kagoshima | 172                                           | 65            | 649                | 4,321                                        | 3,064         | 30,783             | 2,381                                     | 566           | 8,606              |
|                                                                              | 計 Total       | 594                                           | 198           | 2,175              | 14,944                                       | 10,769        | 119,930            | 9,244                                     | 2,193         | 61,819             |
| 沖縄<br>Okinawa                                                                | 沖縄 Okinawa    | 280                                           | 122           | 1,332              | 4,507                                        | 3,769         | 84,833             | 2,281                                     | 506           | 15,458             |
| 全 国 計                                                                        | Grand Total   | 16,152                                        | 5,075         | 82,647             | 328,707                                      | 246,544       | 5,281,444          | 499,837                                   | 110,858       | 4,173,720          |

(注) この表は、「(1) 所得種類別内訳」を都道府県別に示したものである。

Note : This table shows “(1) Breakdown by income type” by prefecture.

| 山 林 所 得<br>Timber income      |               |                             | 退 職 所 得<br>Retirement income  |               |                             | (別掲) 損失額のある者<br>(Separate tabulation) Taxpayers with losses |                         | 所得種類<br>Income type                              |                           |
|-------------------------------|---------------|-----------------------------|-------------------------------|---------------|-----------------------------|-------------------------------------------------------------|-------------------------|--------------------------------------------------|---------------------------|
| 人 員<br>Number of<br>taxpayers | 主たるもの<br>Main | 所得金額<br>Amount of<br>income | 人 員<br>Number of<br>taxpayers | 主たるもの<br>Main | 所得金額<br>Amount of<br>income | 人 員<br>Number of<br>taxpayers                               | 損失額<br>Amount of losses | 国税局・都道府県<br>Regional Taxation Bureau /Prefecture |                           |
| 人<br>Person                   | 人<br>Person   | 百万円<br>Million yen          | 人<br>Person                   | 人<br>Person   | 百万円<br>Million yen          | 人<br>Person                                                 | 百万円<br>Million yen      |                                                  |                           |
| 721                           | 280           | 1,395                       | 2,216                         | 1,024         | 12,426                      | 51,823                                                      | 73,940                  | 北海道 Hokkaido                                     | 札 幌<br>Sapporo            |
| 231                           | 85            | 272                         | 483                           | 244           | 1,770                       | 19,369                                                      | 19,031                  | 青 森 Aomori                                       | 仙 台<br>Sendai             |
| 282                           | 110           | 398                         | 512                           | 234           | 2,630                       | 33,085                                                      | 26,027                  | 岩 手 Iwate                                        |                           |
| 106                           | 40            | 116                         | 949                           | 413           | 5,948                       | 38,545                                                      | 40,904                  | 宮 城 Miyagi                                       |                           |
| 256                           | 99            | 365                         | 396                           | 212           | 2,016                       | 21,208                                                      | 16,425                  | 秋 田 Akita                                        |                           |
| 37                            | 9             | 22                          | 384                           | 205           | 1,437                       | 20,787                                                      | 17,943                  | 山 形 Yamagata                                     |                           |
| 120                           | 38            | 119                         | 743                           | 378           | 4,989                       | 38,918                                                      | 37,573                  | 福 島 Fukushima                                    |                           |
| 1,032                         | 381           | 1,293                       | 3,467                         | 1,686         | 18,791                      | 171,912                                                     | 157,903                 | 計 Total                                          |                           |
| 90                            | 36            | 212                         | 979                           | 402           | 5,152                       | 47,306                                                      | 51,471                  | 茨 城 Ibaraki                                      | 関 東 信 越<br>Kanto Shinetsu |
| 251                           | 99            | 360                         | 865                           | 430           | 4,351                       | 31,991                                                      | 34,629                  | 栃 木 Tochigi                                      |                           |
| 24                            | 4             | 12                          | 638                           | 289           | 4,221                       | 26,814                                                      | 30,410                  | 群 馬 Gunma                                        |                           |
| 32                            | 9             | 31                          | 2,874                         | 1,130         | 16,017                      | 84,110                                                      | 119,333                 | 埼 玉 Saitama                                      |                           |
| 16                            | 5             | 14                          | 850                           | 404           | 4,839                       | 35,258                                                      | 33,463                  | 埼 玉 Niigata                                      |                           |
| 59                            | 21            | 94                          | 804                           | 346           | 4,758                       | 51,265                                                      | 46,440                  | 新 潟 Nagano                                       |                           |
| 472                           | 174           | 723                         | 7,010                         | 3,001         | 39,339                      | 276,744                                                     | 315,746                 | 計 Total                                          |                           |
| 39                            | 5             | 33                          | 2,900                         | 1,107         | 14,992                      | 79,384                                                      | 108,647                 | 千 葉 Chiba                                        | 東 京<br>Tokyo              |
| 184                           | 51            | 325                         | 10,319                        | 3,473         | 84,537                      | 248,485                                                     | 467,587                 | 東 京 Tokyo                                        |                           |
| 57                            | 15            | 84                          | 5,255                         | 1,921         | 33,191                      | 112,539                                                     | 172,380                 | 神 奈 川 Kanagawa                                   |                           |
| 17                            | 5             | 13                          | 320                           | 141           | 1,232                       | 15,147                                                      | 15,259                  | 山 梨 Yamanashi                                    |                           |
| 297                           | 76            | 454                         | 18,794                        | 6,642         | 133,952                     | 455,555                                                     | 763,873                 | 計 Total                                          |                           |
| 8                             | 1             | 6                           | 437                           | 183           | 3,064                       | 19,833                                                      | 17,996                  | 富 山 Toyama                                       | 金 沢<br>Kanazawa           |
| 28                            | 4             | 15                          | 499                           | 207           | 3,781                       | 17,026                                                      | 19,017                  | 石 川 Ishikawa                                     |                           |
| 23                            | 8             | 20                          | 352                           | 145           | 2,381                       | 16,004                                                      | 14,341                  | 福 井 Fukui                                        |                           |
| 59                            | 13            | 41                          | 1,288                         | 535           | 9,225                       | 52,863                                                      | 51,354                  | 計 Total                                          |                           |
| 172                           | 49            | 181                         | 660                           | 279           | 5,071                       | 33,881                                                      | 34,534                  | 岐 阜 Gifu                                         | 名 古 屋<br>Nagoya           |
| 166                           | 59            | 282                         | 1,437                         | 655           | 7,886                       | 52,774                                                      | 67,288                  | 静 岡 Shizuoka                                     |                           |
| 110                           | 32            | 112                         | 2,888                         | 1,212         | 20,047                      | 95,300                                                      | 137,608                 | 愛 知 Aichi                                        |                           |
| 65                            | 20            | 132                         | 686                           | 339           | 3,657                       | 28,147                                                      | 31,810                  | 重 慶 Mie                                          |                           |
| 513                           | 160           | 707                         | 5,671                         | 2,485         | 36,662                      | 210,102                                                     | 271,240                 | 計 Total                                          |                           |
| 11                            | 7             | 11                          | 658                           | 266           | 3,164                       | 24,119                                                      | 27,006                  | 滋 賀 Shiga                                        | 大 阪<br>Osaka              |
| 37                            | 11            | 41                          | 1,107                         | 498           | 6,723                       | 43,674                                                      | 62,092                  | 京 都 Kyoto                                        |                           |
| 48                            | 13            | 87                          | 3,076                         | 1,311         | 22,117                      | 115,755                                                     | 183,527                 | 大 阪 Osaka                                        |                           |
| 57                            | 16            | 146                         | 2,376                         | 997           | 18,153                      | 82,356                                                      | 118,759                 | 兵 庫 Hyogo                                        |                           |
| 49                            | 22            | 221                         | 607                           | 245           | 3,518                       | 21,374                                                      | 27,864                  | 奈 良 Nara                                         |                           |
| 61                            | 24            | 116                         | 416                           | 188           | 2,530                       | 16,696                                                      | 18,967                  | 和 歌 山 Wakayama                                   |                           |
| 263                           | 93            | 622                         | 8,240                         | 3,505         | 56,205                      | 303,974                                                     | 438,215                 | 計 Total                                          |                           |
| 63                            | 17            | 60                          | 202                           | 95            | 961                         | 13,917                                                      | 10,504                  | 鳥 取 Tottori                                      | 広 島<br>Hiroshima          |
| 46                            | 8             | 36                          | 355                           | 161           | 1,465                       | 16,970                                                      | 11,672                  | 島 根 Shimane                                      |                           |
| 163                           | 59            | 163                         | 784                           | 381           | 5,416                       | 37,594                                                      | 35,012                  | 岡 山 Okayama                                      |                           |
| 90                            | 31            | 129                         | 1,251                         | 587           | 8,925                       | 44,396                                                      | 46,452                  | 広 島 Hiroshima                                    |                           |
| 47                            | 14            | 55                          | 540                           | 255           | 2,674                       | 23,314                                                      | 19,592                  | 山 口 Yamaguchi                                    |                           |
| 409                           | 129           | 443                         | 3,132                         | 1,479         | 19,442                      | 136,191                                                     | 123,231                 | 計 Total                                          |                           |
| 68                            | 23            | 79                          | 354                           | 203           | 1,480                       | 13,164                                                      | 14,380                  | 徳 島 Tokushima                                    | 高 松<br>Takamatsu          |
| 12                            | 4             | 39                          | 426                           | 223           | 2,680                       | 16,568                                                      | 16,445                  | 香 川 Kagawa                                       |                           |
| 243                           | 103           | 296                         | 656                           | 300           | 3,653                       | 20,384                                                      | 21,173                  | 愛 媛 Ehime                                        |                           |
| 109                           | 43            | 135                         | 313                           | 146           | 1,077                       | 11,740                                                      | 13,332                  | 高 知 Kochi                                        |                           |
| 432                           | 173           | 549                         | 1,749                         | 872           | 8,890                       | 61,856                                                      | 65,332                  | 計 Total                                          |                           |
| 196                           | 61            | 251                         | 1,904                         | 847           | 10,678                      | 76,296                                                      | 97,277                  | 福 岡 Fukuoka                                      | 福 岡<br>Fukuoka            |
| 17                            | 4             | 30                          | 291                           | 147           | 1,656                       | 15,684                                                      | 15,669                  | 佐 賀 Saga                                         |                           |
| 25                            | 6             | 22                          | 463                           | 232           | 2,442                       | 20,317                                                      | 20,224                  | 長 崎 Nagasaki                                     |                           |
| 238                           | 71            | 303                         | 2,658                         | 1,226         | 14,777                      | 112,297                                                     | 133,170                 | 計 Total                                          |                           |
| 324                           | 124           | 435                         | 723                           | 385           | 4,043                       | 29,303                                                      | 32,806                  | 熊 本 Kumamoto                                     | 熊 本<br>Kumamoto           |
| 376                           | 146           | 430                         | 467                           | 237           | 2,056                       | 19,366                                                      | 16,674                  | 大 分 Oita                                         |                           |
| 537                           | 212           | 640                         | 462                           | 211           | 2,355                       | 18,734                                                      | 19,758                  | 宮 崎 Miyazaki                                     |                           |
| 206                           | 66            | 208                         | 630                           | 258           | 2,739                       | 25,845                                                      | 25,825                  | 鹿 児 島 Kagoshima                                  |                           |
| 1,443                         | 548           | 1,712                       | 2,282                         | 1,091         | 11,193                      | 93,248                                                      | 95,064                  | 計 Total                                          |                           |
| 1                             | 0             | 2                           | 556                           | 307           | 2,665                       | 25,554                                                      | 35,243                  | 沖 縄 Okinawa                                      | 沖 縄<br>Okinawa            |
| 5,880                         | 2,098         | 8,243                       | 57,063                        | 23,853        | 363,565                     | 1,952,119                                                   | 2,524,311               | 全 国 計 Grand Total                                |                           |

## (3) 都道府県別の人員、所得金額（その4）（申告納税額のある者）

Number of income earners and amount of income by prefecture (Part 4 : Taxpayers who have income tax self-assessment)

| 所得種類<br>Income type                               |     |           | 合 計<br>Total                      |                   |                              |                                                          | 事 業 所 得<br>Operating income       |                   |                              |
|---------------------------------------------------|-----|-----------|-----------------------------------|-------------------|------------------------------|----------------------------------------------------------|-----------------------------------|-------------------|------------------------------|
|                                                   |     |           | 人 員<br><br>Number of<br>taxpayers | 主たるもの<br><br>Main | 所得金額<br><br>Amount of income | 申告納税額<br><br>Amount of self-<br>assessment<br>income tax | 人 員<br><br>Number of<br>taxpayers | 主たるもの<br><br>Main | 所得金額<br><br>Amount of income |
|                                                   |     |           |                                   |                   |                              |                                                          |                                   |                   |                              |
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |     |           | 人<br>Person                       | 人<br>Person       | 百万円<br>Million yen           | 百万円<br>Million yen                                       | 人<br>Person                       | 人<br>Person       | 百万円<br>Million yen           |
| 札幌<br>Sapporo                                     | 北海道 | Hokkaido  | 425,011                           | 236,278           | 1,441,772                    | 109,273                                                  | 79,143                            | 70,591            | 399,417                      |
| 仙台<br>Sendai                                      | 青森  | Aomori    | 99,972                            | 56,676            | 273,188                      | 16,983                                                   | 23,633                            | 19,531            | 84,769                       |
|                                                   | 岩手  | Iwate     | 106,559                           | 57,373            | 274,560                      | 16,255                                                   | 19,972                            | 14,363            | 61,167                       |
|                                                   | 宮城  | Miyagi    | 194,695                           | 106,138           | 643,301                      | 46,675                                                   | 33,815                            | 25,604            | 119,176                      |
|                                                   | 秋田  | Akita     | 77,932                            | 41,805            | 191,160                      | 10,497                                                   | 15,651                            | 11,851            | 48,984                       |
|                                                   | 山形  | Yamagata  | 101,318                           | 53,111            | 260,140                      | 15,408                                                   | 21,160                            | 16,372            | 66,052                       |
|                                                   | 福島  | Fukushima | 158,259                           | 85,565            | 451,504                      | 27,287                                                   | 29,097                            | 22,666            | 93,152                       |
|                                                   | 計   | Total     | 738,735                           | 400,668           | 2,093,854                    | 133,105                                                  | 143,328                           | 110,387           | 473,301                      |
| 関東信越<br>Kanto Shinetsu                            | 茨城  | Ibaraki   | 243,342                           | 138,842           | 789,928                      | 53,883                                                   | 48,260                            | 39,323            | 174,496                      |
|                                                   | 栃木  | Tochigi   | 166,521                           | 92,817            | 545,564                      | 36,625                                                   | 31,634                            | 25,690            | 110,920                      |
|                                                   | 群馬  | Gunma     | 173,102                           | 96,288            | 555,803                      | 35,953                                                   | 31,896                            | 26,500            | 110,356                      |
|                                                   | 埼玉  | Saitama   | 658,785                           | 379,959           | 2,570,763                    | 207,404                                                  | 110,287                           | 95,649            | 405,805                      |
|                                                   | 新潟  | Niigata   | 197,903                           | 103,947           | 528,585                      | 30,329                                                   | 35,877                            | 27,667            | 108,846                      |
|                                                   | 長野  | Nagano    | 208,150                           | 112,255           | 608,630                      | 38,001                                                   | 38,115                            | 30,405            | 125,855                      |
|                                                   | 計   | Total     | 1,647,803                         | 924,108           | 5,599,272                    | 402,197                                                  | 296,069                           | 245,234           | 1,036,279                    |
| 東京<br>Tokyo                                       | 千葉  | Chiba     | 534,961                           | 307,044           | 2,095,952                    | 160,503                                                  | 86,486                            | 73,416            | 324,108                      |
|                                                   | 東京  | Tokyo     | 1,735,641                         | 967,249           | 11,260,621                   | 1,086,088                                                | 230,775                           | 194,245           | 1,198,562                    |
|                                                   | 神奈川 | Kanagawa  | 894,701                           | 506,410           | 3,957,304                    | 327,555                                                  | 127,090                           | 109,837           | 516,232                      |
|                                                   | 山梨  | Yamanashi | 91,392                            | 51,283            | 289,655                      | 20,063                                                   | 20,082                            | 16,303            | 70,885                       |
|                                                   | 計   | Total     | 3,256,695                         | 1,831,986         | 17,603,532                   | 1,594,209                                                | 464,433                           | 393,801           | 2,109,787                    |
| 金 沢<br>Kanazawa                                   | 富山  | Toyama    | 95,925                            | 50,941            | 277,415                      | 16,705                                                   | 17,787                            | 13,342            | 62,910                       |
|                                                   | 石川  | Ishikawa  | 113,102                           | 60,906            | 355,715                      | 23,719                                                   | 20,565                            | 17,250            | 74,561                       |
|                                                   | 福井  | Fukui     | 79,751                            | 41,534            | 230,663                      | 13,728                                                   | 14,573                            | 11,420            | 46,616                       |
|                                                   | 計   | Total     | 288,778                           | 153,381           | 863,793                      | 54,153                                                   | 52,925                            | 42,012            | 184,087                      |
| 名古屋<br>Nagoya                                     | 岐阜  | Gifu      | 208,050                           | 112,433           | 643,088                      | 42,086                                                   | 35,255                            | 29,481            | 137,254                      |
|                                                   | 静岡  | Shizuoka  | 377,461                           | 205,520           | 1,220,428                    | 84,405                                                   | 63,772                            | 54,047            | 239,698                      |
|                                                   | 愛知  | Aichi     | 751,964                           | 411,019           | 3,056,389                    | 244,596                                                  | 113,768                           | 98,098            | 521,851                      |
|                                                   | 三重  | Mie       | 156,895                           | 87,693            | 517,155                      | 35,617                                                   | 28,554                            | 24,306            | 117,173                      |
|                                                   | 計   | Total     | 1,494,370                         | 816,665           | 5,437,060                    | 406,705                                                  | 241,349                           | 205,932           | 1,015,975                    |
| 大 阪<br>Osaka                                      | 滋賀  | Shiga     | 116,481                           | 64,026            | 382,373                      | 26,051                                                   | 20,129                            | 15,931            | 77,654                       |
|                                                   | 京都  | Kyoto     | 223,299                           | 125,100           | 911,149                      | 71,128                                                   | 35,543                            | 30,693            | 138,133                      |
|                                                   | 大阪  | Osaka     | 695,813                           | 403,797           | 3,025,963                    | 245,359                                                  | 128,598                           | 113,549           | 501,864                      |
|                                                   | 兵庫  | Hyogo     | 436,994                           | 246,120           | 1,847,054                    | 144,831                                                  | 72,784                            | 62,123            | 299,086                      |
|                                                   | 奈良  | Nara      | 105,217                           | 58,292            | 389,891                      | 27,519                                                   | 15,476                            | 13,151            | 61,931                       |
|                                                   | 和歌山 | Wakayama  | 81,253                            | 46,468            | 250,251                      | 16,458                                                   | 20,297                            | 16,953            | 71,979                       |
|                                                   | 計   | Total     | 1,659,057                         | 943,803           | 6,806,680                    | 531,346                                                  | 292,827                           | 252,400           | 1,150,647                    |
| 広 島<br>Hiroshima                                  | 鳥取  | Tottori   | 47,894                            | 25,886            | 125,719                      | 7,109                                                    | 8,455                             | 6,960             | 27,948                       |
|                                                   | 島根  | Shimane   | 65,500                            | 34,653            | 161,785                      | 8,628                                                    | 11,250                            | 8,673             | 36,381                       |
|                                                   | 岡山  | Okayama   | 170,877                           | 92,342            | 524,577                      | 32,032                                                   | 27,017                            | 22,101            | 89,019                       |
|                                                   | 広島  | Hiroshima | 278,948                           | 151,571           | 915,231                      | 61,361                                                   | 39,669                            | 32,887            | 145,032                      |
|                                                   | 山口  | Yamaguchi | 126,403                           | 70,102            | 344,726                      | 20,533                                                   | 21,268                            | 17,798            | 73,286                       |
|                                                   | 計   | Total     | 689,622                           | 374,554           | 2,072,038                    | 129,663                                                  | 107,659                           | 88,419            | 371,666                      |
| 高 松<br>Takamatsu                                  | 徳島  | Tokushima | 57,597                            | 31,672            | 175,617                      | 10,256                                                   | 11,142                            | 9,180             | 33,794                       |
|                                                   | 香川  | Kagawa    | 89,403                            | 47,923            | 264,728                      | 15,584                                                   | 14,413                            | 11,728            | 46,631                       |
|                                                   | 愛媛  | Ehime     | 110,154                           | 60,684            | 341,963                      | 20,888                                                   | 20,345                            | 16,797            | 65,319                       |
|                                                   | 高知  | Kochi     | 60,880                            | 34,876            | 190,210                      | 11,713                                                   | 12,969                            | 11,013            | 42,066                       |
|                                                   | 計   | Total     | 318,034                           | 175,155           | 972,518                      | 58,442                                                   | 58,869                            | 48,718            | 187,810                      |
| 福 岡<br>Fukuoka                                    | 福岡  | Fukuoka   | 410,780                           | 233,378           | 1,538,906                    | 113,951                                                  | 75,810                            | 65,261            | 276,931                      |
|                                                   | 佐賀  | Saga      | 78,788                            | 42,967            | 218,039                      | 13,035                                                   | 17,564                            | 13,685            | 59,841                       |
|                                                   | 長崎  | Nagasaki  | 110,491                           | 63,354            | 305,733                      | 17,220                                                   | 22,577                            | 19,087            | 73,438                       |
|                                                   | 計   | Total     | 600,059                           | 339,699           | 2,062,678                    | 144,206                                                  | 115,951                           | 98,033            | 410,209                      |
| 熊 本<br>Kumamoto                                   | 熊本  | Kumamoto  | 143,175                           | 79,841            | 450,706                      | 28,906                                                   | 29,656                            | 24,758            | 99,200                       |
|                                                   | 大分  | Oita      | 85,358                            | 47,862            | 264,667                      | 16,288                                                   | 15,913                            | 12,988            | 48,939                       |
|                                                   | 宮崎  | Miyazaki  | 86,022                            | 49,194            | 257,755                      | 15,963                                                   | 19,250                            | 16,200            | 62,598                       |
|                                                   | 鹿児島 | Kagoshima | 130,464                           | 73,213            | 367,595                      | 20,299                                                   | 26,571                            | 21,292            | 75,888                       |
|                                                   | 計   | Total     | 445,019                           | 250,110           | 1,340,722                    | 81,456                                                   | 91,390                            | 75,238            | 286,625                      |
| 沖縄<br>Okinawa                                     | 沖縄  | Okinawa   | 145,738                           | 86,149            | 485,733                      | 39,173                                                   | 21,959                            | 17,699            | 61,437                       |
| 全 国 計 Grand Total                                 |     |           | 11,708,921                        | 6,532,556         | 46,779,652                   | 3,683,928                                                | 1,965,902                         | 1,648,464         | 7,687,239                    |

(注) この表は、「(1) 所得種類別内訳」を都道府県別に示したものである。

Note : This table shows “(1) Breakdown by income type” by prefecture.

| 営 業 等 所 得 Business income |             |                 |                  |                     |                 | 利 子 所 得 Interest income |                  |                 | 所得種類<br>Income type |                        |                  |
|---------------------------|-------------|-----------------|------------------|---------------------|-----------------|-------------------------|------------------|-----------------|---------------------|------------------------|------------------|
| 人 員                       |             | 所得金額            | 人 員              |                     | 所得金額            | 人 員                     |                  | 所得金額            |                     |                        |                  |
| Number of taxpayers       | 主たるもの Main  |                 | Amount of income | Number of taxpayers |                 | Main                    | Amount of income |                 | Number of taxpayers | Main                   | Amount of income |
| 人 Person                  | 人 Person    | 百万円 Million yen | 人 Person         | 人 Person            | 百万円 Million yen | 人 Person                | 人 Person         | 百万円 Million yen |                     |                        |                  |
| 62, 893                   | 55, 681     | 287, 455        | 16, 250          | 14, 910             | 111, 962        | 269                     | 18               | 178             | 北海道 Hokkaido        | 札 幌 Sapporo            |                  |
| 14, 334                   | 12, 479     | 60, 913         | 9, 299           | 7, 052              | 23, 856         | 20                      | －                | 1               | 青 森 Aomori          | 仙 台 Sendai             |                  |
| 14, 609                   | 12, 205     | 54, 379         | 5, 363           | 2, 158              | 6, 788          | 27                      | 2                | 27              | 岩 手 Iwate           |                        |                  |
| 26, 387                   | 22, 780     | 108, 050        | 7, 428           | 2, 824              | 11, 127         | 82                      | 13               | 117             | 宮 城 Miyagi          |                        |                  |
| 10, 803                   | 9, 517      | 40, 959         | 4, 848           | 2, 334              | 8, 025          | 11                      | 1                | 4               | 秋 田 Akita           |                        |                  |
| 13, 114                   | 11, 597     | 49, 630         | 8, 046           | 4, 775              | 16, 422         | 57                      | 2                | 35              | 山 形 Yamagata        |                        |                  |
| 21, 256                   | 18, 521     | 78, 331         | 7, 841           | 4, 145              | 14, 820         | 68                      | 7                | 57              | 福 島 Fukushima       |                        |                  |
| 100, 503                  | 87, 099     | 392, 262        | 42, 825          | 23, 288             | 81, 039         | 265                     | 25               | 241             | 計 Total             |                        |                  |
| 39, 026                   | 33, 513     | 146, 110        | 9, 234           | 5, 810              | 28, 386         | 117                     | 12               | 97              | 茨 城 Ibaraki         | 関 東 信 越 Kanto Shinetsu |                  |
| 25, 110                   | 21, 534     | 93, 161         | 6, 524           | 4, 156              | 17, 760         | 77                      | 2                | 57              | 栃 木 Tochigi         |                        |                  |
| 26, 949                   | 23, 153     | 97, 555         | 4, 947           | 3, 347              | 12, 801         | 97                      | 7                | 218             | 群 馬 Gunma           |                        |                  |
| 105, 386                  | 93, 322     | 397, 178        | 4, 901           | 2, 327              | 8, 626          | 427                     | 30               | 471             | 埼 玉 Saitama         |                        |                  |
| 26, 218                   | 23, 082     | 93, 067         | 9, 659           | 4, 585              | 15, 779         | 90                      | 2                | 29              | 新 潟 Niigata         |                        |                  |
| 29, 163                   | 24, 987     | 104, 272        | 8, 952           | 5, 418              | 21, 583         | 152                     | 11               | 99              | 長 野 Nagano          |                        |                  |
| 251, 852                  | 219, 591    | 931, 343        | 44, 217          | 25, 643             | 104, 936        | 960                     | 64               | 972             | 計 Total             |                        |                  |
| 78, 350                   | 68, 523     | 304, 949        | 8, 136           | 4, 893              | 19, 159         | 445                     | 31               | 418             | 千 葉 Chiba           | 東 京 Tokyo              |                  |
| 228, 509                  | 193, 846    | 1, 196, 511     | 2, 266           | 399                 | 2, 051          | 4, 022                  | 180              | 4, 373          | 東 京 Tokyo           |                        |                  |
| 123, 847                  | 108, 666    | 510, 671        | 3, 243           | 1, 171              | 5, 561          | 993                     | 67               | 727             | 神 奈 川 Kanagawa      |                        |                  |
| 13, 884                   | 11, 949     | 54, 009         | 6, 198           | 4, 354              | 16, 876         | 46                      | 1                | 26              | 山 梨 Yamanashi       |                        |                  |
| 444, 590                  | 382, 984    | 2, 066, 139     | 19, 843          | 10, 817             | 43, 647         | 5, 506                  | 279              | 5, 545          | 計 Total             |                        |                  |
| 13, 935                   | 12, 458     | 59, 721         | 3, 852           | 884                 | 3, 188          | 47                      | 2                | 46              | 富 山 Toyama          | 金 沢 Kanazawa           |                  |
| 18, 387                   | 16, 349     | 70, 991         | 2, 178           | 901                 | 3, 571          | 95                      | 4                | 66              | 石 川 Ishikawa        |                        |                  |
| 12, 226                   | 10, 812     | 44, 305         | 2, 347           | 608                 | 2, 311          | 39                      | 2                | 41              | 福 井 Fukui           |                        |                  |
| 44, 548                   | 39, 619     | 175, 017        | 8, 377           | 2, 393              | 9, 070          | 181                     | 8                | 153             | 計 Total             |                        |                  |
| 32, 097                   | 28, 166     | 131, 795        | 3, 158           | 1, 315              | 5, 458          | 98                      | 9                | 85              | 岐 阜 Gifu            | 名 古 屋 Nagoya           |                  |
| 58, 075                   | 50, 719     | 227, 399        | 5, 697           | 3, 328              | 12, 299         | 203                     | 16               | 127             | 静 岡 Shizuoka        |                        |                  |
| 106, 575                  | 93, 896     | 501, 560        | 7, 193           | 4, 202              | 20, 290         | 611                     | 32               | 696             | 愛 知 Aichi           |                        |                  |
| 26, 697                   | 23, 381     | 113, 095        | 1, 857           | 925                 | 4, 078          | 84                      | 5                | 37              | 三 重 Mie             |                        |                  |
| 223, 444                  | 196, 162    | 973, 850        | 17, 905          | 9, 770              | 42, 125         | 996                     | 62               | 945             | 計 Total             |                        |                  |
| 18, 241                   | 15, 240     | 74, 976         | 1, 888           | 691                 | 2, 678          | 83                      | 5                | 62              | 滋 賀 Shiga           | 大 阪 Osaka              |                  |
| 34, 219                   | 30, 117     | 136, 066        | 1, 324           | 576                 | 2, 067          | 296                     | 18               | 390             | 京 都 Kyoto           |                        |                  |
| 127, 204                  | 113, 027    | 500, 044        | 1, 394           | 522                 | 1, 821          | 670                     | 39               | 764             | 大 阪 Osaka           |                        |                  |
| 68, 417                   | 59, 990     | 291, 435        | 4, 367           | 2, 133              | 7, 651          | 544                     | 45               | 984             | 兵 庫 Hyogo           |                        |                  |
| 14, 614                   | 12, 618     | 59, 764         | 862              | 533                 | 2, 167          | 91                      | 2                | 132             | 奈 良 Nara            |                        |                  |
| 14, 963                   | 13, 097     | 57, 516         | 5, 334           | 3, 856              | 14, 462         | 31                      | 3                | 35              | 和 歌 山 Wakayama      |                        |                  |
| 277, 658                  | 244, 089    | 1, 119, 801     | 15, 169          | 8, 311              | 30, 846         | 1, 715                  | 112              | 2, 368          | 計 Total             |                        |                  |
| 6, 570                    | 5, 728      | 23, 629         | 1, 885           | 1, 232              | 4, 319          | 22                      | 2                | 12              | 鳥 取 Tottori         | 広 島 Hiroshima          |                  |
| 9, 138                    | 7, 910      | 34, 004         | 2, 112           | 763                 | 2, 376          | 30                      | －                | 18              | 島 根 Shimane         |                        |                  |
| 23, 824                   | 20, 505     | 83, 453         | 3, 193           | 1, 596              | 5, 567          | 97                      | 7                | 82              | 岡 山 Okayama         |                        |                  |
| 37, 099                   | 31, 928     | 141, 993        | 2, 570           | 959                 | 3, 039          | 169                     | 13               | 205             | 広 島 Hiroshima       |                        |                  |
| 19, 374                   | 17, 017     | 70, 887         | 1, 894           | 781                 | 2, 399          | 75                      | 4                | 69              | 山 口 Yamaguchi       |                        |                  |
| 96, 005                   | 83, 088     | 353, 966        | 11, 654          | 5, 331              | 17, 700         | 393                     | 26               | 387             | 計 Total             |                        |                  |
| 9, 021                    | 7, 685      | 28, 554         | 2, 121           | 1, 495              | 5, 240          | 22                      | 2                | 19              | 徳 島 Tokushima       | 高 松 Takamatsu          |                  |
| 12, 387                   | 10, 583     | 42, 825         | 2, 026           | 1, 145              | 3, 806          | 60                      | 1                | 24              | 香 川 Kagawa          |                        |                  |
| 16, 039                   | 13, 970     | 56, 440         | 4, 306           | 2, 827              | 8, 879          | 52                      | 3                | 62              | 愛 媛 Ehime           |                        |                  |
| 9, 932                    | 8, 667      | 33, 830         | 3, 037           | 2, 346              | 8, 236          | 18                      | 7                | 36              | 高 知 Kochi           |                        |                  |
| 47, 379                   | 40, 905     | 161, 649        | 11, 490          | 7, 813              | 26, 160         | 152                     | 13               | 142             | 計 Total             |                        |                  |
| 68, 321                   | 60, 426     | 257, 317        | 7, 489           | 4, 835              | 19, 614         | 247                     | 14               | 309             | 福 岡 Fukuoka         |                        |                  |
| 11, 503                   | 9, 903      | 42, 023         | 6, 061           | 3, 782              | 17, 818         | 14                      | 3                | 6               | 佐 賀 Saga            | 福 岡 Fukuoka            |                  |
| 19, 187                   | 16, 790     | 64, 251         | 3, 390           | 2, 297              | 9, 186          | 56                      | 4                | 16              | 長 崎 Nagasaki        |                        |                  |
| 99, 011                   | 87, 119     | 363, 592        | 16, 940          | 10, 914             | 46, 618         | 317                     | 21               | 332             | 計 Total             |                        |                  |
| 21, 657                   | 18, 771     | 73, 589         | 7, 999           | 5, 987              | 25, 611         | 52                      | 4                | 57              | 熊 本 Kumamoto        | 熊 本 Kumamoto           |                  |
| 13, 419                   | 11, 545     | 43, 890         | 2, 494           | 1, 443              | 5, 050          | 29                      | 2                | 34              | 大 分 Oita            |                        |                  |
| 15, 107                   | 13, 043     | 49, 587         | 4, 143           | 3, 157              | 13, 010         | 42                      | 2                | 18              | 宮 崎 Miyazaki        |                        |                  |
| 20, 744                   | 17, 417     | 62, 824         | 5, 827           | 3, 875              | 13, 064         | 45                      | 4                | 33              | 鹿 児 島 Kagoshima     |                        |                  |
| 70, 927                   | 60, 776     | 229, 890        | 20, 463          | 14, 462             | 56, 735         | 168                     | 12               | 142             | 計 Total             |                        |                  |
| 19, 101                   | 15, 953     | 57, 393         | 2, 858           | 1, 746              | 4, 044          | 81                      | 10               | 61              | 沖 縄 Okinawa         | 沖 縄 Okinawa            |                  |
| 1, 737, 911               | 1, 513, 066 | 7, 112, 356     | 227, 991         | 135, 398            | 574, 883        | 11, 003                 | 650              | 11, 464         | 全 国 計 Grand Total   |                        |                  |



## (3) 都道府県別の人員、所得金額（その5）（申告納税額のある者）

Number of income earners and amount of income by prefecture (Part 5 : Taxpayers who have income tax self-assessment)

| 所得種類<br>Income type                               |               | 配 当 所 得 等<br>Dividend income, etc. |               |                          | 不 動 産 所 得<br>Real estate income |               |                          | 給 与 所 得<br>Employment income |               |                          |
|---------------------------------------------------|---------------|------------------------------------|---------------|--------------------------|---------------------------------|---------------|--------------------------|------------------------------|---------------|--------------------------|
|                                                   |               | 人 員<br>Number of taxpayers         | 主たるもの<br>Main | 所得金額<br>Amount of income | 人 員<br>Number of taxpayers      | 主たるもの<br>Main | 所得金額<br>Amount of income | 人 員<br>Number of taxpayers   | 主たるもの<br>Main | 所得金額<br>Amount of income |
|                                                   |               |                                    |               |                          |                                 |               |                          |                              |               |                          |
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | 人<br>Person                        | 人<br>Person   | 百万円<br>Million yen       | 人<br>Person                     | 人<br>Person   | 百万円<br>Million yen       | 人<br>Person                  | 人<br>Person   | 百万円<br>Million yen       |
| 札幌<br>Sapporo                                     | 北海道 Hokkaido  | 23,122                             | 255           | 17,242                   | 63,415                          | 25,917        | 135,378                  | 137,603                      | 101,764       | 582,766                  |
| 仙台<br>Sendai                                      | 青森 Aomori     | 4,073                              | 32            | 2,083                    | 15,788                          | 6,174         | 30,089                   | 29,664                       | 22,745        | 115,865                  |
|                                                   | 岩手 Iwate      | 2,944                              | 39            | 1,899                    | 18,286                          | 7,653         | 36,061                   | 32,683                       | 25,291        | 120,250                  |
|                                                   | 宮城 Miyagi     | 5,153                              | 97            | 7,308                    | 35,843                          | 16,362        | 93,318                   | 60,317                       | 44,998        | 268,308                  |
|                                                   | 秋田 Akita      | 1,948                              | 45            | 1,599                    | 12,817                          | 4,167         | 20,562                   | 24,302                       | 19,163        | 88,256                   |
|                                                   | 山形 Yamagata   | 4,502                              | 42            | 7,964                    | 16,628                          | 6,139         | 30,434                   | 29,580                       | 22,370        | 111,617                  |
|                                                   | 福島 Fukushima  | 4,373                              | 111           | 5,913                    | 29,024                          | 11,927        | 59,561                   | 47,290                       | 36,302        | 202,177                  |
|                                                   | 計 Total       | 22,993                             | 366           | 26,767                   | 128,386                         | 52,422        | 270,024                  | 223,836                      | 170,869       | 906,473                  |
| 関東信越<br>Kanto Shinetsu                            | 茨城 Ibaraki    | 4,839                              | 124           | 7,088                    | 43,453                          | 19,490        | 104,819                  | 73,495                       | 54,890        | 323,449                  |
|                                                   | 栃木 Tochigi    | 4,363                              | 79            | 4,049                    | 30,637                          | 13,156        | 70,489                   | 50,552                       | 37,915        | 234,632                  |
|                                                   | 群馬 Gunma      | 4,922                              | 100           | 11,873                   | 32,520                          | 14,820        | 70,893                   | 51,510                       | 38,383        | 237,733                  |
|                                                   | 埼玉 Saitama    | 20,734                             | 454           | 28,353                   | 127,129                         | 67,335        | 432,033                  | 203,571                      | 147,064       | 939,587                  |
|                                                   | 新潟 Niigata    | 7,775                              | 136           | 6,283                    | 34,927                          | 12,873        | 67,214                   | 59,165                       | 44,977        | 236,959                  |
|                                                   | 長野 Nagano     | 8,721                              | 118           | 7,068                    | 35,752                          | 15,396        | 69,867                   | 59,345                       | 44,207        | 247,647                  |
|                                                   | 計 Total       | 51,354                             | 1,011         | 64,716                   | 304,418                         | 143,070       | 815,315                  | 497,638                      | 367,436       | 2,220,006                |
| 東京<br>Tokyo                                       | 千葉 Chiba      | 15,401                             | 479           | 31,377                   | 96,724                          | 47,645        | 294,714                  | 168,722                      | 123,772       | 841,417                  |
|                                                   | 東京 Tokyo      | 73,284                             | 2,676         | 335,721                  | 380,087                         | 204,577       | 1,383,262                | 561,912                      | 418,331       | 4,488,066                |
|                                                   | 神奈川 Kanagawa  | 32,797                             | 847           | 55,338                   | 181,648                         | 95,514        | 636,201                  | 281,481                      | 205,908       | 1,594,941                |
|                                                   | 山梨 Yamanashi  | 1,977                              | 24            | 6,966                    | 15,497                          | 6,690         | 33,170                   | 26,197                       | 19,397        | 118,677                  |
|                                                   | 計 Total       | 123,459                            | 4,026         | 429,403                  | 673,956                         | 354,426       | 2,347,347                | 1,038,312                    | 767,408       | 7,043,100                |
| 金沢<br>Kanazawa                                    | 富山 Toyama     | 3,831                              | 66            | 3,241                    | 13,031                          | 4,741         | 25,606                   | 29,749                       | 22,583        | 125,264                  |
|                                                   | 石川 Ishikawa   | 5,078                              | 68            | 4,431                    | 18,320                          | 7,821         | 44,049                   | 33,546                       | 24,952        | 148,311                  |
|                                                   | 福井 Fukui      | 3,190                              | 44            | 1,963                    | 13,790                          | 5,065         | 27,953                   | 23,278                       | 17,240        | 101,157                  |
|                                                   | 計 Total       | 12,099                             | 178           | 9,635                    | 45,141                          | 17,627        | 97,608                   | 86,573                       | 64,775        | 374,732                  |
| 名古屋<br>Nagoya                                     | 岐阜 Gifu       | 7,516                              | 120           | 9,473                    | 35,977                          | 15,513        | 80,530                   | 63,813                       | 46,785        | 267,476                  |
|                                                   | 静岡 Shizuoka   | 15,920                             | 273           | 20,311                   | 71,840                          | 33,736        | 176,871                  | 108,227                      | 79,029        | 472,567                  |
|                                                   | 愛知 Aichi      | 33,037                             | 754           | 55,067                   | 149,664                         | 76,469        | 446,033                  | 225,794                      | 162,219       | 1,189,594                |
|                                                   | 三重 Mie        | 5,051                              | 107           | 8,919                    | 24,805                          | 10,752        | 57,889                   | 48,880                       | 35,856        | 213,968                  |
|                                                   | 計 Total       | 61,524                             | 1,254         | 93,770                   | 282,286                         | 136,470       | 761,323                  | 446,714                      | 323,889       | 2,143,604                |
| 大阪<br>Osaka                                       | 滋賀 Shiga      | 3,942                              | 70            | 3,773                    | 17,909                          | 7,992         | 45,821                   | 36,860                       | 26,641        | 160,362                  |
|                                                   | 京都 Kyoto      | 8,112                              | 210           | 15,604                   | 41,371                          | 20,908        | 126,516                  | 70,409                       | 51,067        | 364,911                  |
|                                                   | 大阪 Osaka      | 22,986                             | 634           | 48,026                   | 127,707                         | 67,299        | 437,101                  | 220,716                      | 160,482       | 1,193,854                |
|                                                   | 兵庫 Hyogo      | 16,599                             | 475           | 46,533                   | 72,014                          | 34,624        | 207,385                  | 138,373                      | 101,700       | 764,279                  |
|                                                   | 奈良 Nara       | 3,862                              | 115           | 5,854                    | 18,508                          | 9,431         | 52,505                   | 32,812                       | 23,396        | 166,909                  |
|                                                   | 和歌山 Wakayama  | 2,240                              | 43            | 2,752                    | 12,906                          | 5,757         | 30,203                   | 22,498                       | 16,476        | 99,867                   |
|                                                   | 計 Total       | 57,741                             | 1,547         | 122,544                  | 290,415                         | 146,011       | 899,532                  | 521,668                      | 379,762       | 2,750,181                |
| 広島<br>Hiroshima                                   | 鳥取 Totтори    | 1,949                              | 12            | 751                      | 6,934                           | 2,881         | 14,122                   | 14,581                       | 11,221        | 56,334                   |
|                                                   | 島根 Shimane    | 2,059                              | 24            | 1,680                    | 9,237                           | 3,678         | 18,695                   | 20,242                       | 15,513        | 74,072                   |
|                                                   | 岡山 Okayama    | 5,809                              | 106           | 6,527                    | 28,527                          | 12,776        | 64,878                   | 52,766                       | 39,119        | 234,624                  |
|                                                   | 広島 Hiroshima  | 8,897                              | 173           | 13,128                   | 51,651                          | 24,077        | 127,628                  | 86,933                       | 64,238        | 392,363                  |
|                                                   | 山口 Yamaguchi  | 3,408                              | 64            | 3,217                    | 18,442                          | 7,779         | 36,497                   | 39,287                       | 29,151        | 152,760                  |
|                                                   | 計 Total       | 22,122                             | 379           | 25,303                   | 114,791                         | 51,191        | 261,819                  | 213,809                      | 159,242       | 910,153                  |
| 高松<br>Takamatsu                                   | 徳島 Tokushima  | 2,134                              | 45            | 2,578                    | 9,715                           | 4,135         | 22,077                   | 17,296                       | 13,245        | 81,948                   |
|                                                   | 香川 Kagawa     | 3,707                              | 55            | 3,703                    | 15,290                          | 6,487         | 32,452                   | 27,309                       | 20,734        | 119,169                  |
|                                                   | 愛媛 Ehime      | 4,347                              | 57            | 3,094                    | 19,494                          | 8,793         | 44,584                   | 32,316                       | 24,546        | 150,628                  |
|                                                   | 高知 Kochi      | 1,402                              | 40            | 1,775                    | 10,773                          | 4,853         | 24,796                   | 17,610                       | 13,418        | 77,378                   |
|                                                   | 計 Total       | 11,590                             | 197           | 11,150                   | 55,272                          | 24,268        | 123,909                  | 94,531                       | 71,943        | 429,122                  |
| 福岡<br>Fukuoka                                     | 福岡 Fukuoka    | 14,360                             | 267           | 17,880                   | 69,834                          | 33,686        | 205,472                  | 126,760                      | 94,653        | 634,895                  |
|                                                   | 佐賀 Saga       | 2,188                              | 30            | 1,870                    | 11,047                          | 4,434         | 22,755                   | 23,235                       | 17,813        | 88,514                   |
|                                                   | 長崎 Nagasaki   | 2,178                              | 77            | 3,162                    | 19,133                          | 8,150         | 37,841                   | 33,350                       | 25,597        | 135,377                  |
|                                                   | 計 Total       | 18,726                             | 374           | 22,913                   | 100,014                         | 46,270        | 266,068                  | 183,345                      | 138,063       | 858,785                  |
| 熊本<br>Kumamoto                                    | 熊本 Kumamoto   | 5,607                              | 71            | 4,036                    | 23,779                          | 10,263        | 52,910                   | 41,688                       | 31,379        | 187,522                  |
|                                                   | 大分 Oita       | 1,724                              | 45            | 3,813                    | 15,094                          | 6,573         | 31,396                   | 25,762                       | 19,279        | 114,895                  |
|                                                   | 宮崎 Miyazaki   | 1,630                              | 40            | 2,164                    | 13,737                          | 5,418         | 28,045                   | 25,294                       | 19,417        | 111,041                  |
|                                                   | 鹿児島 Kagoshima | 2,541                              | 61            | 3,214                    | 20,964                          | 7,740         | 37,533                   | 40,571                       | 31,182        | 176,101                  |
|                                                   | 計 Total       | 11,502                             | 217           | 13,228                   | 73,574                          | 29,994        | 149,885                  | 133,315                      | 101,257       | 589,560                  |
| 沖縄<br>Okinawa                                     | 沖縄 Okinawa    | 2,190                              | 65            | 3,801                    | 46,341                          | 26,487        | 131,089                  | 41,597                       | 30,975        | 159,169                  |
| 全 国 計 Grand Total                                 |               | 418,422                            | 9,869         | 840,471                  | 2,178,009                       | 1,054,153     | 6,259,298                | 3,618,941                    | 2,677,383     | 18,967,652               |

(注) 1 この表は、「(1) 所得種類別内訳」を都道府県別に示したものである。  
2 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note : 1 This table shows “(1) Breakdown by income type” by prefecture.

2 Dividend income, etc. includes interest income from public and corporate bonds.

| 総合譲渡所得<br>Comprehensive capital gains |               |                             | 一時所得<br>Occasional income     |               |                             | 雑所得<br>Miscellaneous income   |               |                             | 所得種類<br>Income type<br><br>国税局・都道府県<br>Regional Taxation Bureau /Prefecture |                     |
|---------------------------------------|---------------|-----------------------------|-------------------------------|---------------|-----------------------------|-------------------------------|---------------|-----------------------------|-----------------------------------------------------------------------------|---------------------|
| 人 員<br>Number of<br>taxpayers         | 主たるもの<br>Main | 所得金額<br>Amount of<br>income | 人 員<br>Number of<br>taxpayers | 主たるもの<br>Main | 所得金額<br>Amount of<br>income | 人 員<br>Number of<br>taxpayers | 主たるもの<br>Main | 所得金額<br>Amount of<br>income |                                                                             |                     |
| 人<br>Person                           | 人<br>Person   | 百万円<br>Million yen          | 人<br>Person                   | 人<br>Person   | 百万円<br>Million yen          | 人<br>Person                   | 人<br>Person   | 百万円<br>Million yen          |                                                                             |                     |
| 3,809                                 | 604           | 5,963                       | 5,125                         | 1,384         | 8,583                       | 96,610                        | 26,329        | 98,872                      | 北海道 Hokkaido                                                                | 札幌 Sapporo          |
| 338                                   | 56            | 542                         | 1,309                         | 382           | 1,746                       | 22,035                        | 5,922         | 19,669                      | 青森 Aomori                                                                   | 仙台 Sendai           |
| 374                                   | 76            | 584                         | 1,290                         | 348           | 1,744                       | 27,711                        | 7,630         | 25,139                      | 岩手 Iwate                                                                    |                     |
| 676                                   | 156           | 1,121                       | 2,506                         | 645           | 3,409                       | 48,865                        | 13,770        | 51,515                      | 宮城 Miyagi                                                                   |                     |
| 257                                   | 51            | 372                         | 1,099                         | 263           | 1,198                       | 19,725                        | 5,115         | 17,112                      | 秋田 Akita                                                                    |                     |
| 329                                   | 68            | 1,523                       | 1,243                         | 308           | 1,554                       | 25,291                        | 6,389         | 21,401                      | 山形 Yamagata                                                                 |                     |
| 521                                   | 134           | 935                         | 2,019                         | 539           | 2,879                       | 40,816                        | 10,828        | 37,584                      | 福島 Fukushima                                                                |                     |
| 2,495                                 | 541           | 5,077                       | 9,466                         | 2,485         | 12,530                      | 184,443                       | 49,654        | 172,419                     | 計 Total                                                                     |                     |
| 934                                   | 220           | 2,185                       | 3,428                         | 859           | 5,185                       | 58,453                        | 17,761        | 65,241                      | 茨城 Ibaraki                                                                  | 関東信越 Kanto Shinetsu |
| 686                                   | 187           | 1,193                       | 2,314                         | 612           | 3,545                       | 39,536                        | 11,122        | 41,424                      | 栃木 Tochigi                                                                  |                     |
| 623                                   | 175           | 1,200                       | 1,856                         | 464           | 2,636                       | 42,797                        | 11,507        | 43,455                      | 群馬 Gunma                                                                    |                     |
| 2,218                                 | 628           | 4,647                       | 8,847                         | 2,229         | 13,206                      | 155,637                       | 48,652        | 189,313                     | 埼玉 Saitama                                                                  |                     |
| 678                                   | 154           | 1,290                       | 2,592                         | 644           | 3,078                       | 50,660                        | 14,000        | 47,701                      | 新潟 Niigata                                                                  |                     |
| 704                                   | 192           | 1,586                       | 2,133                         | 508           | 2,889                       | 55,876                        | 16,903        | 57,802                      | 長野 Nagano                                                                   |                     |
| 5,843                                 | 1,556         | 12,100                      | 21,170                        | 5,316         | 30,540                      | 402,959                       | 119,945       | 444,937                     | 計 Total                                                                     |                     |
| 1,998                                 | 599           | 4,925                       | 8,019                         | 1,968         | 11,820                      | 130,081                       | 43,792        | 168,416                     | 千葉 Chiba                                                                    | 東京 Tokyo            |
| 6,216                                 | 1,941         | 23,037                      | 20,921                        | 4,688         | 42,632                      | 365,115                       | 93,458        | 570,049                     | 東京 Tokyo                                                                    |                     |
| 3,299                                 | 937           | 7,112                       | 12,164                        | 2,903         | 19,090                      | 210,208                       | 65,877        | 291,595                     | 神奈川 Kanagawa                                                                |                     |
| 330                                   | 75            | 593                         | 1,112                         | 262           | 1,621                       | 22,742                        | 6,415         | 23,381                      | 山梨 Yamanashi                                                                |                     |
| 11,843                                | 3,552         | 35,667                      | 42,216                        | 9,821         | 75,623                      | 728,146                       | 209,542       | 1,053,441                   | 計 Total                                                                     |                     |
| 400                                   | 101           | 955                         | 1,367                         | 285           | 1,580                       | 26,307                        | 7,909         | 27,612                      | 富山 Toyama                                                                   | 金沢 Kanazawa         |
| 460                                   | 114           | 797                         | 1,547                         | 353           | 2,066                       | 29,131                        | 7,806         | 29,969                      | 石川 Ishikawa                                                                 |                     |
| 305                                   | 87            | 605                         | 974                           | 217           | 1,528                       | 21,035                        | 6,053         | 21,374                      | 福井 Fukui                                                                    |                     |
| 1,165                                 | 302           | 2,356                       | 3,888                         | 855           | 5,175                       | 76,473                        | 21,768        | 78,955                      | 計 Total                                                                     |                     |
| 1,082                                 | 237           | 1,659                       | 2,965                         | 638           | 3,689                       | 53,732                        | 15,063        | 56,921                      | 岐阜 Gifu                                                                     | 名古屋 Nagoya          |
| 1,567                                 | 363           | 3,014                       | 5,585                         | 1,370         | 6,900                       | 96,601                        | 28,212        | 122,863                     | 静岡 Shizuoka                                                                 |                     |
| 4,000                                 | 855           | 8,277                       | 10,902                        | 2,442         | 17,258                      | 180,263                       | 50,173        | 212,582                     | 愛知 Aichi                                                                    |                     |
| 730                                   | 189           | 1,289                       | 2,098                         | 523           | 2,793                       | 40,190                        | 12,343        | 43,456                      | 三重 Mie                                                                      |                     |
| 7,379                                 | 1,644         | 14,239                      | 21,550                        | 4,973         | 30,639                      | 370,786                       | 105,791       | 435,821                     | 計 Total                                                                     |                     |
| 506                                   | 108           | 947                         | 1,744                         | 440           | 2,261                       | 30,213                        | 9,862         | 35,829                      | 滋賀 Shiga                                                                    | 大阪 Osaka            |
| 926                                   | 268           | 2,534                       | 3,049                         | 914           | 5,172                       | 53,908                        | 15,394        | 65,974                      | 京都 Kyoto                                                                    |                     |
| 2,773                                 | 772           | 7,364                       | 10,138                        | 2,707         | 18,817                      | 152,296                       | 41,815        | 195,419                     | 大阪 Osaka                                                                    |                     |
| 1,781                                 | 574           | 5,045                       | 6,982                         | 1,905         | 11,920                      | 107,231                       | 33,200        | 143,605                     | 兵庫 Hyogo                                                                    |                     |
| 498                                   | 188           | 1,392                       | 1,755                         | 505           | 3,221                       | 27,396                        | 8,722         | 35,673                      | 奈良 Nara                                                                     |                     |
| 342                                   | 79            | 633                         | 1,138                         | 333           | 1,599                       | 19,066                        | 5,268         | 19,905                      | 和歌山 Wakayama                                                                |                     |
| 6,826                                 | 1,989         | 17,916                      | 24,806                        | 6,804         | 42,990                      | 390,110                       | 114,261       | 496,406                     | 計 Total                                                                     |                     |
| 151                                   | 46            | 371                         | 628                           | 167           | 742                         | 13,575                        | 3,691         | 13,522                      | 鳥取 Tottori                                                                  | 広島 Hiroshima        |
| 193                                   | 33            | 224                         | 830                           | 205           | 1,004                       | 19,730                        | 5,494         | 18,133                      | 島根 Shimane                                                                  |                     |
| 577                                   | 182           | 1,232                       | 2,230                         | 526           | 3,233                       | 47,110                        | 13,480        | 51,072                      | 岡山 Okayama                                                                  |                     |
| 943                                   | 206           | 1,743                       | 3,798                         | 900           | 5,360                       | 76,870                        | 23,386        | 83,613                      | 広島 Hiroshima                                                                |                     |
| 382                                   | 92            | 679                         | 1,683                         | 406           | 2,024                       | 37,698                        | 12,344        | 43,305                      | 山口 Yamaguchi                                                                |                     |
| 2,246                                 | 559           | 4,250                       | 9,169                         | 2,204         | 12,363                      | 194,983                       | 58,395        | 209,645                     | 計 Total                                                                     |                     |
| 183                                   | 76            | 483                         | 894                           | 240           | 1,639                       | 13,943                        | 3,464         | 13,716                      | 徳島 Tokushima                                                                | 高松 Takamatsu        |
| 300                                   | 109           | 605                         | 1,089                         | 286           | 1,473                       | 23,876                        | 6,486         | 27,139                      | 香川 Kagawa                                                                   |                     |
| 298                                   | 88            | 701                         | 1,303                         | 384           | 2,005                       | 27,702                        | 7,381         | 27,791                      | 愛媛 Ehime                                                                    |                     |
| 207                                   | 61            | 472                         | 843                           | 253           | 1,360                       | 15,128                        | 4,041         | 17,256                      | 高知 Kochi                                                                    |                     |
| 988                                   | 334           | 2,261                       | 4,129                         | 1,163         | 6,476                       | 80,649                        | 21,372        | 85,903                      | 計 Total                                                                     |                     |
| 1,670                                 | 388           | 3,021                       | 5,970                         | 1,518         | 10,744                      | 98,297                        | 26,559        | 108,920                     | 福岡 Fukuoka                                                                  | 福岡 Fukuoka          |
| 393                                   | 77            | 545                         | 1,013                         | 263           | 1,322                       | 21,030                        | 5,244         | 18,486                      | 佐賀 Saga                                                                     |                     |
| 365                                   | 87            | 513                         | 1,671                         | 503           | 2,128                       | 27,940                        | 7,901         | 26,747                      | 長崎 Nagasaki                                                                 |                     |
| 2,428                                 | 552           | 4,079                       | 8,654                         | 2,284         | 14,194                      | 147,267                       | 39,704        | 154,153                     | 計 Total                                                                     |                     |
| 545                                   | 120           | 875                         | 1,907                         | 536           | 3,202                       | 34,182                        | 8,926         | 32,777                      | 熊本 Kumamoto                                                                 | 熊本 Kumamoto         |
| 282                                   | 68            | 456                         | 1,108                         | 340           | 1,745                       | 21,934                        | 6,402         | 22,283                      | 大分 Oita                                                                     |                     |
| 590                                   | 145           | 789                         | 1,249                         | 363           | 1,747                       | 20,366                        | 5,235         | 18,371                      | 宮崎 Miyazaki                                                                 |                     |
| 480                                   | 113           | 694                         | 1,710                         | 470           | 2,766                       | 32,478                        | 9,156         | 30,990                      | 鹿児島 Kagoshima                                                               |                     |
| 1,897                                 | 446           | 2,813                       | 5,974                         | 1,709         | 9,460                       | 108,960                       | 29,719        | 104,420                     | 計 Total                                                                     |                     |
| 239                                   | 57            | 439                         | 1,102                         | 377           | 2,506                       | 26,649                        | 6,425         | 25,566                      | 沖縄 Okinawa                                                                  | 沖縄 Okinawa          |
| 47,158                                | 12,136        | 107,159                     | 157,249                       | 39,375        | 250,618                     | 2,808,035                     | 802,905       | 3,360,539                   | 全国計 Grand Total                                                             |                     |

## (3) 都道府県別の人員、所得金額（その6）（申告納税額のある者）

Number of income earners and amount of income by prefecture (Part 6:Taxpayers who have income tax self-assessment)

| 所得種類<br>Income type                               |               | 分離短期譲渡所得<br>Short-term separate capital gains |             |                    | 分離長期譲渡所得<br>Long-term separate capital gains |             |                    | 株式等の譲渡所得<br>Capital gains of stocks, etc. |             |                    |
|---------------------------------------------------|---------------|-----------------------------------------------|-------------|--------------------|----------------------------------------------|-------------|--------------------|-------------------------------------------|-------------|--------------------|
|                                                   |               | 人 員                                           | 主たるもの       | 所得金額               | 人 員                                          | 主たるもの       | 所得金額               | 人 員                                       | 主たるもの       | 所得金額               |
|                                                   |               | Number of taxpayers                           | Main        | Amount of income   | Number of taxpayers                          | Main        | Amount of income   | Number of taxpayers                       | Main        | Amount of income   |
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               |                                               |             |                    |                                              |             |                    |                                           |             |                    |
|                                                   |               | 人<br>Person                                   | 人<br>Person | 百万円<br>Million yen | 人<br>Person                                  | 人<br>Person | 百万円<br>Million yen | 人<br>Person                               | 人<br>Person | 百万円<br>Million yen |
| 札幌<br>Sapporo                                     | 北海道 Hokkaido  | 577                                           | 174         | 2,608              | 10,534                                       | 7,805       | 127,191            | 3,674                                     | 1,025       | 53,599             |
| 仙台<br>Sendai                                      | 青森 Aomori     | 104                                           | 29          | 310                | 2,233                                        | 1,597       | 13,210             | 523                                       | 114         | 3,576              |
|                                                   | 岩手 Iwate      | 87                                            | 31          | 346                | 2,207                                        | 1,642       | 17,558             | 653                                       | 183         | 7,605              |
|                                                   | 宮城 Miyagi     | 198                                           | 55          | 840                | 5,074                                        | 3,849       | 65,273             | 1,857                                     | 494         | 29,148             |
|                                                   | 秋田 Akita      | 49                                            | 20          | 170                | 1,363                                        | 924         | 7,554              | 473                                       | 116         | 4,345              |
|                                                   | 山形 Yamagata   | 74                                            | 27          | 333                | 1,741                                        | 1,215       | 12,732             | 620                                       | 148         | 5,163              |
|                                                   | 福島 Fukushima  | 137                                           | 40          | 454                | 3,520                                        | 2,651       | 30,970             | 1,173                                     | 287         | 15,599             |
|                                                   | 計 Total       | 649                                           | 202         | 2,454              | 16,138                                       | 11,878      | 147,297            | 5,299                                     | 1,342       | 65,436             |
| 関東信越<br>Kanto Shinetsu                            | 茨城 Ibaraki    | 266                                           | 88          | 1,225              | 7,168                                        | 5,319       | 74,168             | 2,630                                     | 669         | 27,417             |
|                                                   | 栃木 Tochigi    | 157                                           | 55          | 600                | 4,450                                        | 3,393       | 49,359             | 1,767                                     | 483         | 26,109             |
|                                                   | 群馬 Gunma      | 146                                           | 45          | 484                | 4,870                                        | 3,817       | 44,235             | 1,688                                     | 417         | 29,419             |
|                                                   | 埼玉 Saitama    | 758                                           | 221         | 3,752              | 18,766                                       | 15,135      | 401,710            | 9,707                                     | 2,375       | 135,544            |
|                                                   | 新潟 Niigata    | 126                                           | 31          | 323                | 4,044                                        | 2,887       | 31,216             | 1,754                                     | 500         | 21,058             |
|                                                   | 長野 Nagano     | 174                                           | 62          | 809                | 5,090                                        | 3,861       | 48,117             | 1,860                                     | 522         | 42,692             |
|                                                   | 計 Total       | 1,627                                         | 502         | 7,193              | 44,388                                       | 34,412      | 648,804            | 19,406                                    | 4,966       | 282,239            |
| 東京<br>Tokyo                                       | 千葉 Chiba      | 789                                           | 264         | 5,735              | 16,225                                       | 12,555      | 305,232            | 9,379                                     | 2,350       | 98,491             |
|                                                   | 東京 Tokyo      | 2,946                                         | 892         | 28,162             | 44,738                                       | 34,911      | 1,451,418          | 42,517                                    | 10,679      | 1,679,755          |
|                                                   | 神奈川 Kanagawa  | 1,210                                         | 370         | 6,750              | 24,842                                       | 19,646      | 547,833            | 17,617                                    | 4,204       | 261,423            |
|                                                   | 山梨 Yamanashi  | 84                                            | 29          | 392                | 2,362                                        | 1,816       | 21,726             | 871                                       | 247         | 11,511             |
|                                                   | 計 Total       | 5,029                                         | 1,555       | 41,040             | 88,167                                       | 68,928      | 2,326,208          | 70,384                                    | 17,480      | 2,051,179          |
| 金沢<br>Kanazawa                                    | 富山 Toyama     | 70                                            | 19          | 177                | 1,979                                        | 1,491       | 15,269             | 1,222                                     | 355         | 12,174             |
|                                                   | 石川 Ishikawa   | 83                                            | 27          | 276                | 2,674                                        | 2,090       | 30,026             | 1,461                                     | 382         | 18,856             |
|                                                   | 福井 Fukui      | 34                                            | 9           | 86                 | 1,593                                        | 1,169       | 14,313             | 841                                       | 189         | 13,623             |
|                                                   | 計 Total       | 187                                           | 55          | 539                | 6,246                                        | 4,750       | 59,608             | 3,524                                     | 926         | 44,653             |
| 名古屋<br>Nagoya                                     | 岐阜 Gifu       | 143                                           | 51          | 800                | 5,030                                        | 3,922       | 50,985             | 2,149                                     | 525         | 30,518             |
|                                                   | 静岡 Shizuoka   | 251                                           | 78          | 932                | 9,025                                        | 7,146       | 111,291            | 4,015                                     | 1,108       | 58,375             |
|                                                   | 愛知 Aichi      | 589                                           | 161         | 2,703              | 20,144                                       | 16,396      | 368,531            | 12,361                                    | 3,204       | 214,319            |
|                                                   | 三重 Mie        | 103                                           | 31          | 343                | 4,258                                        | 3,089       | 38,151             | 1,957                                     | 434         | 30,438             |
|                                                   | 計 Total       | 1,086                                         | 321         | 4,779              | 38,457                                       | 30,553      | 568,957            | 20,482                                    | 5,271       | 333,650            |
| 大阪<br>Osaka                                       | 滋賀 Shiga      | 111                                           | 31          | 399                | 3,283                                        | 2,493       | 41,253             | 1,548                                     | 402         | 11,740             |
|                                                   | 京都 Kyoto      | 262                                           | 86          | 1,197              | 5,825                                        | 4,612       | 118,416            | 3,284                                     | 838         | 67,446             |
|                                                   | 大阪 Osaka      | 894                                           | 283         | 4,612              | 16,460                                       | 12,842      | 315,967            | 11,785                                    | 3,144       | 287,749            |
|                                                   | 兵庫 Hyogo      | 562                                           | 163         | 1,989              | 11,736                                       | 8,950       | 167,843            | 7,756                                     | 2,173       | 188,087            |
|                                                   | 奈良 Nara       | 118                                           | 33          | 635                | 2,822                                        | 2,229       | 39,085             | 1,715                                     | 472         | 20,286             |
|                                                   | 和歌山 Wakayama  | 78                                            | 29          | 721                | 1,740                                        | 1,294       | 14,331             | 777                                       | 181         | 6,139              |
|                                                   | 計 Total       | 2,025                                         | 625         | 9,552              | 41,866                                       | 32,420      | 696,895            | 26,865                                    | 7,210       | 581,446            |
| 広島<br>Hiroshima                                   | 鳥取 Tottori    | 32                                            | 10          | 79                 | 972                                          | 713         | 7,499              | 517                                       | 160         | 3,823              |
|                                                   | 島根 Shimane    | 37                                            | 8           | 66                 | 1,231                                        | 878         | 7,979              | 545                                       | 109         | 2,734              |
|                                                   | 岡山 Okayama    | 162                                           | 55          | 650                | 4,534                                        | 3,452       | 46,231             | 1,723                                     | 419         | 23,706             |
|                                                   | 広島 Hiroshima  | 213                                           | 74          | 983                | 6,344                                        | 4,771       | 81,471             | 3,036                                     | 677         | 58,700             |
|                                                   | 山口 Yamaguchi  | 84                                            | 28          | 334                | 2,861                                        | 2,124       | 19,012             | 1,065                                     | 268         | 12,207             |
|                                                   | 計 Total       | 528                                           | 175         | 2,112              | 15,942                                       | 11,938      | 162,193            | 6,886                                     | 1,633       | 101,172            |
| 高松<br>Takamatsu                                   | 徳島 Tokushima  | 50                                            | 16          | 274                | 1,457                                        | 1,050       | 13,077             | 651                                       | 182         | 5,286              |
|                                                   | 香川 Kagawa     | 68                                            | 18          | 232                | 2,191                                        | 1,723       | 18,822             | 1,004                                     | 261         | 13,102             |
|                                                   | 愛媛 Ehime      | 79                                            | 29          | 320                | 2,812                                        | 2,216       | 26,793             | 1,096                                     | 279         | 18,444             |
|                                                   | 高知 Kochi      | 53                                            | 24          | 161                | 1,304                                        | 989         | 11,356             | 432                                       | 129         | 12,761             |
|                                                   | 計 Total       | 250                                           | 87          | 988                | 7,764                                        | 5,978       | 70,048             | 3,183                                     | 851         | 49,593             |
| 福岡<br>Fukuoka                                     | 福岡 Fukuoka    | 508                                           | 169         | 3,035              | 12,132                                       | 9,423       | 178,765            | 4,593                                     | 1,260       | 92,857             |
|                                                   | 佐賀 Saga       | 66                                            | 22          | 233                | 1,722                                        | 1,258       | 15,204             | 451                                       | 115         | 8,323              |
|                                                   | 長崎 Nagasaki   | 94                                            | 35          | 339                | 2,283                                        | 1,671       | 17,837             | 734                                       | 199         | 6,732              |
|                                                   | 計 Total       | 668                                           | 226         | 3,607              | 16,137                                       | 12,352      | 211,806            | 5,778                                     | 1,574       | 107,912            |
| 熊本<br>Kumamoto                                    | 熊本 Kumamoto   | 141                                           | 44          | 459                | 4,216                                        | 3,308       | 44,482             | 1,033                                     | 296         | 22,320             |
|                                                   | 大分 Oita       | 92                                            | 28          | 590                | 2,441                                        | 1,829       | 22,624             | 611                                       | 172         | 16,413             |
|                                                   | 宮崎 Miyazaki   | 119                                           | 36          | 425                | 2,789                                        | 2,028       | 20,869             | 537                                       | 143         | 9,674              |
|                                                   | 鹿児島 Kagoshima | 136                                           | 50          | 634                | 3,885                                        | 2,869       | 30,451             | 793                                       | 189         | 7,269              |
|                                                   | 計 Total       | 488                                           | 158         | 2,108              | 13,331                                       | 10,034      | 118,427            | 2,974                                     | 800         | 55,675             |
| 沖縄<br>Okinawa                                     | 沖縄 Okinawa    | 238                                           | 106         | 1,293              | 4,313                                        | 3,658       | 84,279             | 891                                       | 240         | 14,048             |
| 全 国 計 Grand Total                                 |               | 13,352                                        | 4,186       | 78,272             | 303,283                                      | 234,706     | 5,221,714          | 169,346                                   | 43,318      | 3,740,603          |

(注) この表は、「(1) 所得種類別内訳」を都道府県別に示したものである。

Note : This table shows "(1) Breakdown by income type" by prefecture.



| 山 林 所 得<br>Timber income                   |                                        |                                               | 退 職 所 得<br>Retirement income                     |                                           |                                                                      | (別掲) 損失額のある者<br>(Separate tabulation) Taxpayers with losses          |                                                                        | 所得種類<br>Income type<br><br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture                   |
|--------------------------------------------|----------------------------------------|-----------------------------------------------|--------------------------------------------------|-------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 人 員<br>Number of<br>taxpayers              | 主たるもの                                  | 所得金額                                          | 人 員<br>Number of<br>taxpayers                    | 主たるもの                                     | 所得金額                                                                 | 人 員<br>Number of<br>taxpayers                                        | 損失額                                                                    |                                                                                                |
|                                            | Main                                   | Amount of<br>income                           |                                                  | Main                                      | Amount of<br>income                                                  |                                                                      | Amount of losses                                                       |                                                                                                |
| 人<br>Person                                | 人<br>Person                            | 百万円<br>Million yen                            | 人<br>Person                                      | 人<br>Person                               | 百万円<br>Million yen                                                   | 人<br>Person                                                          | 百万円<br>Million yen                                                     |                                                                                                |
| 553                                        | 215                                    | 1, 290                                        | 577                                              | 197                                       | 5, 766                                                               | 4, 780                                                               | 10, 457                                                                | 北海道 Hokkaido<br>札幌 Sapporo                                                                     |
| 151<br>188<br>68<br>172<br>19<br>77<br>675 | 53<br>79<br>25<br>68<br>5<br>25<br>255 | 238<br>356<br>91<br>320<br>14<br>92<br>1, 112 | 101<br>137<br>241<br>65<br>74<br>144<br>762      | 41<br>36<br>70<br>21<br>26<br>48<br>242   | 783<br>1, 223<br>2, 722<br>483<br>509<br>1, 312<br>7, 032            | 2, 015<br>4, 283<br>5, 507<br>2, 203<br>2, 633<br>5, 466<br>22, 107  | 2, 252<br>3, 145<br>6, 671<br>1, 681<br>3, 419<br>5, 822<br>22, 989    | 青 森 Aomori<br>岩 手 Iwate<br>宮 城 Miyagi<br>秋 田 Akita<br>山 形 Yamagata<br>福 島 Fukushima<br>計 Total |
| 62<br>171<br>16<br>23<br>11<br>39<br>322   | 29<br>67<br>1<br>7<br>4<br>14<br>122   | 173<br>305<br>8<br>28<br>14<br>83<br>610      | 237<br>177<br>161<br>681<br>204<br>189<br>1, 649 | 58<br>56<br>52<br>180<br>72<br>56<br>474  | 1, 802<br>1, 430<br>1, 970<br>6, 803<br>2, 753<br>1, 825<br>16, 584  | 7, 589<br>4, 793<br>4, 086<br>14, 228<br>4, 547<br>7, 926<br>43, 169 | 8, 981<br>5, 963<br>4, 826<br>26, 929<br>5, 354<br>7, 037<br>59, 089   | 茨 城 Ibaraki<br>栃 木 Tochigi<br>群 馬 Gunma<br>埼 玉 Saitama<br>新 潟 Niigata<br>長 野 Nagano<br>計 Total |
| 24<br>129<br>40<br>13<br>206               | 4<br>37<br>15<br>4<br>60               | 31<br>271<br>76<br>11<br>390                  | 668<br>2, 979<br>1, 312<br>79<br>5, 038          | 169<br>634<br>285<br>20<br>1, 108         | 5, 206<br>37, 021<br>12, 358<br>527<br>55, 112                       | 10, 103<br>28, 464<br>15, 078<br>2, 260<br>55, 905                   | 19, 355<br>89, 342<br>31, 675<br>2, 133<br>142, 505                    | 千 葉 Chiba<br>東 京 Tokyo<br>神奈川 Kanagawa<br>山 梨 Yamanashi<br>計 Total                             |
| 5<br>11<br>14<br>30                        | 1<br>2<br>5<br>8                       | 6<br>7<br>15<br>28                            | 130<br>131<br>85<br>346                          | 46<br>37<br>34<br>117                     | 1, 516<br>1, 695<br>1, 114<br>4, 326                                 | 3, 013<br>2, 597<br>2, 725<br>8, 335                                 | 2, 764<br>3, 772<br>2, 342<br>8, 877                                   | 富 山 Toyama<br>石 川 Ishikawa<br>福 井 Fukui<br>計 Total                                             |
| 118<br>93<br>69<br>38<br>318               | 32<br>30<br>18<br>8<br>88              | 153<br>229<br>93<br>111<br>586                | 172<br>362<br>762<br>147<br>1, 443               | 57<br>112<br>198<br>50<br>417             | 2, 006<br>3, 106<br>9, 406<br>1, 325<br>15, 844                      | 6, 301<br>9, 014<br>16, 514<br>4, 004<br>35, 833                     | 6, 134<br>15, 754<br>27, 469<br>4, 828<br>54, 183                      | 岐 阜 Gifu<br>静 岡 Shizuoka<br>愛 知 Aichi<br>重 重 Mie<br>計 Total                                    |
| 5<br>22<br>38<br>40<br>35<br>55<br>195     | 4<br>5<br>12<br>13<br>16<br>22<br>72   | 6<br>31<br>83<br>138<br>209<br>114<br>581     | 148<br>292<br>752<br>592<br>129<br>85<br>1, 998  | 47<br>87<br>219<br>175<br>32<br>30<br>590 | 1, 389<br>3, 143<br>10, 001<br>7, 411<br>1, 186<br>1, 568<br>24, 697 | 3, 198<br>5, 479<br>10, 805<br>8, 678<br>2, 636<br>2, 032<br>32, 828 | 3, 962<br>10, 104<br>25, 624<br>17, 372<br>4, 077<br>2, 528<br>63, 666 | 滋 賀 Shiga<br>京 都 Kyoto<br>大 阪 Osaka<br>兵 庫 Hyogo<br>奈 良 Nara<br>和歌山 Wakayama<br>計 Total        |
| 34<br>23<br>104<br>60<br>29<br>250         | 13<br>4<br>36<br>27<br>10<br>90        | 47<br>22<br>135<br>109<br>48<br>362           | 44<br>93<br>221<br>365<br>121<br>844             | 10<br>34<br>83<br>142<br>34<br>303        | 374<br>583<br>2, 804<br>4, 136<br>1, 047<br>8, 944                   | 1, 613<br>2, 623<br>4, 987<br>6, 176<br>2, 867<br>18, 266            | 1, 415<br>1, 752<br>5, 404<br>7, 755<br>2, 334<br>18, 660              | 鳥 取 Tottori<br>島 根 Shimane<br>岡 山 Okayama<br>広 島 Hiroshima<br>山 口 Yamaguchi<br>計 Total         |
| 50<br>8<br>164<br>73<br>295                | 13<br>2<br>67<br>31<br>113             | 69<br>33<br>229<br>114<br>446                 | 60<br>88<br>146<br>68<br>362                     | 24<br>33<br>44<br>17<br>118               | 482<br>1, 105<br>1, 457<br>433<br>3, 475                             | 1, 526<br>2, 160<br>2, 424<br>1, 262<br>7, 372                       | 1, 867<br>2, 662<br>3, 381<br>1, 577<br>9, 489                         | 徳 島 Tokushima<br>香 川 Kagawa<br>愛 媛 Ehime<br>高 知 Kochi<br>計 Total                               |
| 127<br>12<br>15<br>154                     | 40<br>4<br>3<br>47                     | 218<br>29<br>18<br>264                        | 472<br>53<br>95<br>620                           | 140<br>19<br>40<br>199                    | 4, 351<br>768<br>1, 247<br>6, 366                                    | 8, 886<br>2, 042<br>2, 420<br>13, 348                                | 15, 019<br>2, 216<br>2, 637<br>19, 871                                 | 福 岡 Fukuoka<br>佐 賀 Saga<br>長 崎 Nagasaki<br>計 Total                                             |
| 216<br>256<br>337<br>135<br>944            | 76<br>98<br>135<br>44<br>353           | 382<br>377<br>550<br>169<br>1, 479            | 153<br>112<br>82<br>155<br>502                   | 60<br>38<br>32<br>43<br>173               | 1, 954<br>876<br>1, 060<br>1, 278<br>5, 168                          | 3, 557<br>2, 268<br>2, 149<br>2, 706<br>10, 680                      | 4, 713<br>1, 932<br>2, 509<br>3, 328<br>12, 482                        | 熊 本 Kumamoto<br>大 分 Oita<br>宮 崎 Miyazaki<br>鹿児島 Kagoshima<br>計 Total                           |
| 1                                          | -                                      | 2                                             | 137                                              | 50                                        | 1, 238                                                               | 2, 916                                                               | 5, 443                                                                 | 沖 縄 Okinawa<br>沖縄 Okinawa                                                                      |
| 3, 943                                     | 1, 423                                 | 7, 149                                        | 14, 278                                          | 3, 988                                    | 154, 553                                                             | 255, 539                                                             | 427, 713                                                               | 全 国 計 Grand Total                                                                              |

## (3) 都道府県別の人員、所得金額（その7）（還付申告をした者）

Number of income earners and amount of income by prefecture (Part 7 : Filing returns for refund)

| 所得種類<br>Income type<br><br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               | 合 計<br>Total        |               |                          |                    | 事 業 所 得<br>Operating income |               |                          |
|------------------------------------------------------------------------------|---------------|---------------------|---------------|--------------------------|--------------------|-----------------------------|---------------|--------------------------|
|                                                                              |               | 人 員                 |               | 所得金額<br>Amount of income | 還付税額<br>Refund     | 人 員                         |               | 所得金額<br>Amount of income |
|                                                                              |               | Number of taxpayers | 主たるもの<br>Main |                          |                    | Number of taxpayers         | 主たるもの<br>Main |                          |
|                                                                              |               | 人<br>Person         | 人<br>Person   | 百万円<br>Million yen       | 百万円<br>Million yen | 人<br>Person                 | 人<br>Person   | 百万円<br>Million yen       |
| 札幌<br>Sapporo                                                                | 北海道 Hokkaido  | 610,175             | 471,223       | 1,376,740                | 32,603             | 39,383                      | 30,876        | 62,025                   |
| 仙台<br>Sendai                                                                 | 青森 Aomori     | 152,759             | 118,060       | 271,735                  | 6,290              | 12,910                      | 9,239         | 15,289                   |
|                                                                              | 岩手 Iwate      | 175,419             | 128,245       | 296,714                  | 6,843              | 15,251                      | 8,662         | 14,445                   |
|                                                                              | 宮城 Miyagi     | 300,896             | 228,721       | 674,612                  | 16,336             | 23,606                      | 14,560        | 30,046                   |
|                                                                              | 秋田 Akita      | 145,021             | 106,018       | 242,655                  | 5,258              | 11,636                      | 6,962         | 11,045                   |
|                                                                              | 山形 Yamagata   | 165,505             | 116,494       | 275,856                  | 6,178              | 14,710                      | 9,189         | 15,316                   |
|                                                                              | 福島 Fukushima  | 228,213             | 169,315       | 442,876                  | 10,863             | 17,084                      | 10,864        | 20,118                   |
|                                                                              | 計 Total       | 1,167,813           | 866,853       | 2,204,449                | 51,767             | 95,197                      | 59,476        | 106,260                  |
| 関東信越<br>Kanto Shinetsu                                                       | 茨城 Ibaraki    | 382,899             | 300,502       | 886,296                  | 20,966             | 22,518                      | 15,824        | 32,197                   |
|                                                                              | 栃木 Tochigi    | 244,735             | 186,234       | 555,123                  | 13,776             | 16,994                      | 11,918        | 24,944                   |
|                                                                              | 群馬 Gunma      | 231,084             | 176,816       | 520,170                  | 13,359             | 15,796                      | 11,691        | 24,372                   |
|                                                                              | 埼玉 Saitama    | 994,452             | 779,419       | 2,683,598                | 66,067             | 61,581                      | 47,558        | 113,261                  |
|                                                                              | 新潟 Niigata    | 301,190             | 217,193       | 563,650                  | 13,129             | 21,302                      | 14,055        | 27,798                   |
|                                                                              | 長野 Nagano     | 312,955             | 226,181       | 609,741                  | 15,534             | 22,429                      | 14,943        | 28,502                   |
|                                                                              | 計 Total       | 2,467,315           | 1,886,345     | 5,818,578                | 142,831            | 160,620                     | 115,989       | 251,073                  |
| 東京<br>Tokyo                                                                  | 千葉 Chiba      | 877,775             | 682,261       | 2,522,605                | 61,202             | 51,858                      | 38,985        | 94,759                   |
|                                                                              | 東京 Tokyo      | 2,523,014           | 1,914,641     | 9,752,683                | 313,263            | 217,523                     | 175,700       | 542,002                  |
|                                                                              | 神奈川 Kanagawa  | 1,434,782           | 1,107,379     | 4,581,054                | 114,029            | 85,765                      | 66,528        | 168,848                  |
|                                                                              | 山梨 Yamanashi  | 104,555             | 80,223        | 227,408                  | 5,933              | 7,948                       | 5,563         | 12,027                   |
|                                                                              | 計 Total       | 4,940,126           | 3,784,504     | 17,083,750               | 494,427            | 363,094                     | 286,776       | 817,635                  |
| 金沢<br>Kanazawa                                                               | 富山 Toyama     | 157,798             | 110,066       | 304,964                  | 7,543              | 10,955                      | 6,153         | 13,789                   |
|                                                                              | 石川 Ishikawa   | 154,455             | 112,331       | 327,132                  | 8,208              | 10,794                      | 7,760         | 17,032                   |
|                                                                              | 福井 Fukui      | 106,802             | 74,901        | 216,584                  | 5,563              | 7,886                       | 5,086         | 10,654                   |
|                                                                              | 計 Total       | 419,055             | 297,298       | 848,681                  | 21,313             | 29,635                      | 18,999        | 41,474                   |
| 名古屋<br>Nagoya                                                                | 岐阜 Gifu       | 285,654             | 209,508       | 625,320                  | 15,303             | 17,243                      | 12,141        | 27,396                   |
|                                                                              | 静岡 Shizuoka   | 478,667             | 352,895       | 1,089,374                | 27,369             | 32,101                      | 23,903        | 51,288                   |
|                                                                              | 愛知 Aichi      | 1,057,226           | 790,780       | 2,928,232                | 73,246             | 57,122                      | 43,095        | 108,629                  |
|                                                                              | 三重 Mie        | 253,546             | 191,534       | 579,143                  | 13,571             | 13,844                      | 9,868         | 21,966                   |
|                                                                              | 計 Total       | 2,075,093           | 1,544,717     | 5,222,069                | 129,488            | 120,310                     | 89,007        | 209,280                  |
| 大阪<br>Osaka                                                                  | 滋賀 Shiga      | 207,943             | 157,122       | 498,626                  | 11,826             | 11,469                      | 7,741         | 16,974                   |
|                                                                              | 京都 Kyoto      | 348,516             | 261,172       | 915,939                  | 25,557             | 22,301                      | 16,944        | 39,310                   |
|                                                                              | 大阪 Osaka      | 1,138,751           | 881,141       | 3,303,148                | 94,626             | 75,996                      | 58,524        | 149,659                  |
|                                                                              | 兵庫 Hyogo      | 794,793             | 604,938       | 2,196,542                | 57,401             | 44,596                      | 32,570        | 81,088                   |
|                                                                              | 奈良 Nara       | 195,544             | 147,099       | 488,771                  | 13,085             | 10,814                      | 8,048         | 17,960                   |
|                                                                              | 和歌山 Wakayama  | 115,082             | 86,899        | 239,227                  | 6,419              | 9,213                       | 6,607         | 13,249                   |
|                                                                              | 計 Total       | 2,800,629           | 2,138,371     | 7,642,254                | 208,913            | 174,389                     | 130,434       | 318,240                  |
| 広島<br>Hiroshima                                                              | 鳥取 Tottori    | 79,273              | 57,623        | 139,696                  | 3,381              | 5,374                       | 3,592         | 6,948                    |
|                                                                              | 島根 Shimane    | 97,967              | 70,462        | 168,618                  | 3,762              | 6,801                       | 4,041         | 7,534                    |
|                                                                              | 岡山 Okayama    | 256,552             | 189,703       | 538,751                  | 13,547             | 15,615                      | 10,574        | 23,091                   |
|                                                                              | 広島 Hiroshima  | 375,695             | 280,456       | 854,676                  | 20,616             | 22,266                      | 15,464        | 35,553                   |
|                                                                              | 山口 Yamaguchi  | 182,246             | 136,798       | 357,022                  | 8,372              | 11,075                      | 7,560         | 15,554                   |
|                                                                              | 計 Total       | 991,733             | 735,042       | 2,058,763                | 49,678             | 61,131                      | 41,231        | 88,679                   |
| 高松<br>Takamatsu                                                              | 徳島 Tokushima  | 95,177              | 71,141        | 203,337                  | 5,175              | 6,574                       | 4,801         | 8,938                    |
|                                                                              | 香川 Kagawa     | 135,585             | 97,989        | 275,420                  | 7,040              | 8,437                       | 5,770         | 13,000                   |
|                                                                              | 愛媛 Ehime      | 153,593             | 114,271       | 313,835                  | 7,974              | 11,817                      | 8,523         | 15,844                   |
|                                                                              | 高知 Kochi      | 79,810              | 60,401        | 145,980                  | 3,890              | 7,030                       | 5,162         | 8,767                    |
|                                                                              | 計 Total       | 464,165             | 343,802       | 938,572                  | 24,078             | 33,858                      | 24,256        | 46,549                   |
| 福岡<br>Fukuoka                                                                | 福岡 Fukuoka    | 634,983             | 488,409       | 1,527,763                | 42,449             | 46,742                      | 35,327        | 81,237                   |
|                                                                              | 佐賀 Saga       | 118,634             | 88,135        | 218,930                  | 5,420              | 9,089                       | 5,874         | 11,389                   |
|                                                                              | 長崎 Nagasaki   | 149,190             | 115,256       | 292,002                  | 7,330              | 11,923                      | 8,782         | 16,535                   |
|                                                                              | 計 Total       | 902,807             | 691,800       | 2,038,694                | 55,199             | 67,754                      | 49,983        | 109,161                  |
| 熊本<br>Kumamoto                                                               | 熊本 Kumamoto   | 209,021             | 156,592       | 425,203                  | 11,367             | 18,710                      | 13,469        | 26,530                   |
|                                                                              | 大分 Oita       | 117,230             | 89,715        | 245,319                  | 6,341              | 9,244                       | 6,500         | 12,533                   |
|                                                                              | 宮崎 Miyazaki   | 112,562             | 86,508        | 214,546                  | 5,807              | 10,566                      | 7,926         | 13,952                   |
|                                                                              | 鹿児島 Kagoshima | 171,958             | 131,707       | 332,428                  | 8,956              | 14,158                      | 9,821         | 18,441                   |
|                                                                              | 計 Total       | 610,771             | 464,522       | 1,217,497                | 32,471             | 52,678                      | 37,716        | 71,456                   |
| 沖縄<br>Okinawa                                                                | 沖縄 Okinawa    | 114,225             | 91,458        | 242,558                  | 7,291              | 10,272                      | 8,182         | 15,319                   |
| 全 国 計 Grand Total                                                            |               | 17,563,907          | 13,315,935    | 46,692,606               | 1,250,061          | 1,208,321                   | 892,925       | 2,137,151                |

(注) この表は、「(1) 所得種類別内訳」を都道府県別に示したものである。

Note : This table shows “(1) Breakdown by income type” by prefecture.

| 営業等所得 Business income      |             |                          |                            |             |                          | 利子所得 Interest income       |             |                          | 所得種類<br>Income type                               |                     |
|----------------------------|-------------|--------------------------|----------------------------|-------------|--------------------------|----------------------------|-------------|--------------------------|---------------------------------------------------|---------------------|
| 人 員<br>Number of taxpayers |             | 所得金額<br>Amount of income | 人 員<br>Number of taxpayers |             | 所得金額<br>Amount of income | 人 員<br>Number of taxpayers |             | 所得金額<br>Amount of income |                                                   |                     |
| 主たるもの<br>Main              |             |                          | 主たるもの<br>Main              |             |                          | 主たるもの<br>Main              |             |                          | 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                     |
| 人<br>Person                | 人<br>Person | 百万円<br>Million yen       | 人<br>Person                | 人<br>Person | 百万円<br>Million yen       | 人<br>Person                | 人<br>Person | 百万円<br>Million yen       |                                                   |                     |
| 33,119                     | 25,975      | 52,724                   | 6,264                      | 4,901       | 9,301                    | 167                        | 26          | 46                       | 北海道 Hokkaido                                      | 札幌 Sapporo          |
| 8,067                      | 6,364       | 12,231                   | 4,843                      | 2,875       | 3,058                    | 18                         | —           | 2                        | 青森 Aomori                                         | 仙台 Sendai           |
| 8,704                      | 6,246       | 12,109                   | 6,547                      | 2,416       | 2,336                    | 39                         | 7           | 14                       | 岩手 Iwate                                          |                     |
| 16,518                     | 12,522      | 27,606                   | 7,088                      | 2,038       | 2,439                    | 49                         | 2           | 14                       | 宮城 Miyagi                                         |                     |
| 5,983                      | 4,522       | 8,660                    | 5,653                      | 2,440       | 2,386                    | 20                         | 3           | 1                        | 秋田 Akita                                          |                     |
| 7,572                      | 5,821       | 11,289                   | 7,138                      | 3,368       | 4,027                    | 33                         | 3           | 7                        | 山形 Yamagata                                       |                     |
| 11,136                     | 8,565       | 17,529                   | 5,948                      | 2,299       | 2,589                    | 49                         | 8           | 6                        | 福島 Fukushima                                      |                     |
| 57,980                     | 44,040      | 89,424                   | 37,217                     | 15,436      | 16,836                   | 208                        | 23          | 44                       | 計 Total                                           |                     |
| 18,403                     | 14,160      | 30,511                   | 4,115                      | 1,664       | 1,685                    | 90                         | 10          | 23                       | 茨城 Ibaraki                                        | 関東信越 Kanto Shinetsu |
| 13,195                     | 10,140      | 23,003                   | 3,799                      | 1,778       | 1,941                    | 69                         | 15          | 28                       | 栃木 Tochigi                                        |                     |
| 13,624                     | 10,568      | 22,998                   | 2,172                      | 1,123       | 1,374                    | 59                         | 3           | 21                       | 群馬 Gunma                                          |                     |
| 59,542                     | 46,559      | 112,267                  | 2,039                      | 999         | 994                      | 274                        | 31          | 57                       | 埼玉 Saitama                                        |                     |
| 15,165                     | 11,825      | 24,661                   | 6,137                      | 2,230       | 3,137                    | 105                        | 22          | 31                       | 新潟 Niigata                                        |                     |
| 16,713                     | 12,527      | 25,513                   | 5,716                      | 2,416       | 2,989                    | 131                        | 8           | 20                       | 長野 Nagano                                         |                     |
| 136,642                    | 105,779     | 238,952                  | 23,978                     | 10,210      | 12,121                   | 728                        | 89          | 181                      | 計 Total                                           |                     |
| 48,382                     | 37,573      | 93,218                   | 3,476                      | 1,412       | 1,541                    | 323                        | 30          | 73                       | 千葉 Chiba                                          | 東京 Tokyo            |
| 217,084                    | 175,544     | 541,775                  | 439                        | 156         | 226                      | 2,119                      | 138         | 932                      | 東京 Tokyo                                          |                     |
| 84,952                     | 66,239      | 168,434                  | 813                        | 289         | 414                      | 684                        | 72          | 236                      | 神奈川 Kanagawa                                      |                     |
| 6,661                      | 5,101       | 11,335                   | 1,287                      | 462         | 692                      | 30                         | 6           | 25                       | 山梨 Yamanashi                                      |                     |
| 357,079                    | 284,457     | 814,762                  | 6,015                      | 2,319       | 2,873                    | 3,156                      | 246         | 1,265                    | 計 Total                                           |                     |
| 7,305                      | 5,601       | 12,782                   | 3,650                      | 552         | 1,007                    | 43                         | 2           | 5                        | 富山 Toyama                                         | 金沢 Kanazawa         |
| 9,413                      | 7,372       | 16,489                   | 1,381                      | 388         | 543                      | 58                         | 3           | 18                       | 石川 Ishikawa                                       |                     |
| 6,205                      | 4,757       | 10,137                   | 1,681                      | 329         | 517                      | 34                         | 3           | 9                        | 福井 Fukui                                          |                     |
| 22,923                     | 17,730      | 39,408                   | 6,712                      | 1,269       | 2,067                    | 135                        | 8           | 32                       | 計 Total                                           |                     |
| 15,250                     | 11,528      | 26,629                   | 1,993                      | 613         | 767                      | 84                         | 16          | 97                       | 岐阜 Gifu                                           | 名古屋 Nagoya          |
| 28,442                     | 21,931      | 49,134                   | 3,659                      | 1,972       | 2,154                    | 137                        | 20          | 18                       | 静岡 Shizuoka                                       |                     |
| 53,955                     | 41,490      | 106,603                  | 3,167                      | 1,605       | 2,026                    | 412                        | 47          | 128                      | 愛知 Aichi                                          |                     |
| 12,621                     | 9,441       | 21,513                   | 1,223                      | 427         | 454                      | 58                         | 9           | 27                       | 三重 Mie                                            |                     |
| 110,268                    | 84,390      | 203,879                  | 10,042                     | 4,617       | 5,401                    | 691                        | 92          | 270                      | 計 Total                                           |                     |
| 9,868                      | 7,415       | 16,463                   | 1,601                      | 326         | 510                      | 52                         | 9           | 10                       | 滋賀 Shiga                                          | 大阪 Osaka            |
| 21,476                     | 16,592      | 38,962                   | 825                        | 352         | 349                      | 213                        | 32          | 97                       | 京都 Kyoto                                          |                     |
| 75,485                     | 58,339      | 149,351                  | 511                        | 185         | 308                      | 451                        | 75          | 213                      | 大阪 Osaka                                          |                     |
| 42,099                     | 31,845      | 80,173                   | 2,497                      | 725         | 914                      | 332                        | 38          | 158                      | 兵庫 Hyogo                                          |                     |
| 10,232                     | 7,756       | 17,629                   | 582                        | 292         | 331                      | 86                         | 16          | 22                       | 奈良 Nara                                           |                     |
| 7,311                      | 5,604       | 11,981                   | 1,902                      | 1,003       | 1,269                    | 22                         | 3           | 8                        | 和歌山 Wakayama                                      |                     |
| 166,471                    | 127,551     | 314,559                  | 7,918                      | 2,883       | 3,681                    | 1,156                      | 173         | 507                      | 計 Total                                           |                     |
| 3,975                      | 3,057       | 6,332                    | 1,399                      | 535         | 616                      | 18                         | 1           | 16                       | 鳥取 Tottori                                        | 広島 Hiroshima        |
| 4,833                      | 3,511       | 6,956                    | 1,968                      | 530         | 578                      | 14                         | —           | 1                        | 島根 Shimane                                        |                     |
| 13,063                     | 9,835       | 22,219                   | 2,552                      | 739         | 872                      | 77                         | 5           | 25                       | 岡山 Okayama                                        |                     |
| 20,021                     | 14,933      | 34,906                   | 2,245                      | 531         | 647                      | 120                        | 10          | 31                       | 広島 Hiroshima                                      |                     |
| 9,338                      | 7,038       | 15,049                   | 1,737                      | 522         | 505                      | 39                         | 3           | 7                        | 山口 Yamaguchi                                      |                     |
| 51,230                     | 38,374      | 85,461                   | 9,901                      | 2,857       | 3,218                    | 268                        | 19          | 81                       | 計 Total                                           |                     |
| 5,318                      | 4,130       | 8,333                    | 1,256                      | 671         | 605                      | 14                         | 2           | 13                       | 徳島 Tokushima                                      | 高松 Takamatsu        |
| 6,901                      | 5,260       | 12,382                   | 1,536                      | 510         | 618                      | 48                         | 6           | 16                       | 香川 Kagawa                                         |                     |
| 8,911                      | 6,968       | 14,243                   | 2,906                      | 1,555       | 1,601                    | 25                         | 1           | 8                        | 愛媛 Ehime                                          |                     |
| 5,112                      | 3,976       | 7,775                    | 1,918                      | 1,186       | 992                      | 10                         | —           | 1                        | 高知 Kochi                                          |                     |
| 26,242                     | 20,334      | 42,733                   | 7,616                      | 3,922       | 3,816                    | 97                         | 9           | 38                       | 計 Total                                           |                     |
| 42,295                     | 33,443      | 78,981                   | 4,447                      | 1,884       | 2,256                    | 152                        | 19          | 87                       | 福岡 Fukuoka                                        | 福岡 Fukuoka          |
| 6,310                      | 4,825       | 9,940                    | 2,779                      | 1,049       | 1,449                    | 9                          | —           | 1                        | 佐賀 Saga                                           |                     |
| 9,611                      | 7,460       | 15,318                   | 2,312                      | 1,322       | 1,217                    | 33                         | 6           | 32                       | 長崎 Nagasaki                                       |                     |
| 58,216                     | 45,728      | 104,238                  | 9,538                      | 4,255       | 4,922                    | 194                        | 25          | 121                      | 計 Total                                           |                     |
| 13,508                     | 10,429      | 22,734                   | 5,202                      | 3,040       | 3,796                    | 42                         | 1           | 7                        | 熊本 Kumamoto                                       | 熊本 Kumamoto         |
| 7,535                      | 5,846       | 11,958                   | 1,709                      | 654         | 576                      | 16                         | 3           | 3                        | 大分 Oita                                           |                     |
| 8,228                      | 6,527       | 12,757                   | 2,338                      | 1,399       | 1,195                    | 18                         | 3           | 5                        | 宮崎 Miyazaki                                       |                     |
| 11,076                     | 8,382       | 16,856                   | 3,082                      | 1,439       | 1,585                    | 28                         | 4           | 7                        | 鹿児島 Kagoshima                                     |                     |
| 40,347                     | 31,184      | 64,304                   | 12,331                     | 6,532       | 7,151                    | 104                        | 11          | 23                       | 計 Total                                           | 沖縄 Okinawa          |
| 9,612                      | 7,912       | 15,055                   | 660                        | 270         | 263                      | 32                         | 1           | 15                       | 沖縄 Okinawa                                        |                     |
| 1,070,129                  | 833,454     | 2,065,499                | 138,192                    | 59,471      | 71,651                   | 6,936                      | 722         | 2,622                    | 全国計 Grand Total                                   |                     |

## (3) 都道府県別の人員、所得金額（その8）（還付申告をした者）

Number of income earners and amount of income by prefecture (Part 8 : Filing returns for refund)

| 所得種類<br>Income type                               |               | 配 当 所 得 等<br>Dividend income, etc. |             |                    | 不 動 産 所 得<br>Real estate income |             |                    | 給 与 所 得<br>Employment income |             |                    |
|---------------------------------------------------|---------------|------------------------------------|-------------|--------------------|---------------------------------|-------------|--------------------|------------------------------|-------------|--------------------|
|                                                   |               | 人 員                                | 主たるもの       | 所得金額               | 人 員                             | 主たるもの       | 所得金額               | 人 員                          | 主たるもの       | 所得金額               |
|                                                   |               | Number of taxpayers                | Main        | Amount of income   | Number of taxpayers             | Main        | Amount of income   | Number of taxpayers          | Main        | Amount of income   |
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               |                                    |             |                    |                                 |             |                    |                              |             |                    |
| 札 幌<br>Sapporo                                    | 北海道 Hokkaido  | 人<br>Person                        | 人<br>Person | 百万円<br>Million yen | 人<br>Person                     | 人<br>Person | 百万円<br>Million yen | 人<br>Person                  | 人<br>Person | 百万円<br>Million yen |
|                                                   |               | 43,665                             | 7,011       | 14,406             | 18,069                          | 4,835       | 11,090             | 312,012                      | 289,084     | 1,071,727          |
| 仙 台<br>Sendai                                     | 青 森 Aomori    | 9,081                              | 1,440       | 2,217              | 6,214                           | 1,093       | 2,576              | 76,134                       | 71,414      | 205,722            |
|                                                   | 岩 手 Iwate     | 10,140                             | 1,420       | 2,775              | 8,391                           | 1,423       | 3,274              | 80,285                       | 74,008      | 220,901            |
|                                                   | 宮 城 Miyagi    | 15,461                             | 2,427       | 8,035              | 12,468                          | 2,000       | 5,933              | 149,492                      | 138,549     | 518,904            |
|                                                   | 秋 田 Akita     | 5,503                              | 819         | 2,149              | 10,763                          | 1,171       | 2,432              | 67,423                       | 62,444      | 182,523            |
|                                                   | 山 形 Yamagata  | 11,325                             | 1,422       | 3,032              | 10,959                          | 1,584       | 3,202              | 71,356                       | 64,745      | 203,613            |
|                                                   | 福 島 Fukushima | 12,703                             | 1,988       | 5,241              | 11,194                          | 1,822       | 5,190              | 106,044                      | 97,653      | 331,301            |
|                                                   | 計 Total       | 64,213                             | 9,516       | 23,449             | 59,989                          | 9,093       | 22,606             | 550,734                      | 508,813     | 1,662,965          |
| 関東信越<br>Kanto Shinetsu                            | 茨 城 Ibaraki   | 18,980                             | 3,339       | 9,573              | 13,847                          | 2,310       | 7,200              | 184,301                      | 170,208     | 658,501            |
|                                                   | 栃 木 Tochigi   | 13,958                             | 2,468       | 7,042              | 10,735                          | 1,773       | 5,309              | 116,431                      | 107,065     | 417,172            |
|                                                   | 群 馬 Gunma     | 15,019                             | 2,795       | 6,863              | 8,150                           | 1,705       | 5,012              | 112,450                      | 103,463     | 394,368            |
|                                                   | 埼 玉 Saitama   | 68,015                             | 12,718      | 33,836             | 28,350                          | 6,531       | 20,901             | 507,182                      | 473,440     | 2,083,334          |
|                                                   | 新潟 Niigata    | 22,862                             | 3,763       | 9,046              | 17,695                          | 2,381       | 6,288              | 134,250                      | 121,936     | 417,599            |
|                                                   | 長 野 Nagano    | 25,775                             | 3,943       | 9,178              | 13,582                          | 2,682       | 7,171              | 134,944                      | 121,560     | 440,896            |
|                                                   | 計 Total       | 164,609                            | 29,026      | 75,537             | 92,359                          | 17,382      | 51,881             | 1,189,558                    | 1,097,672   | 4,411,871          |
| 東 京<br>Tokyo                                      | 千 葉 Chiba     | 61,681                             | 11,483      | 35,541             | 25,072                          | 4,765       | 16,425             | 442,413                      | 412,128     | 1,961,428          |
|                                                   | 東 京 Tokyo     | 196,388                            | 39,567      | 164,114            | 96,940                          | 25,083      | 85,473             | 1,360,186                    | 1,283,408   | 8,027,470          |
|                                                   | 神奈川 Kanagawa  | 112,169                            | 21,422      | 67,261             | 44,857                          | 10,151      | 32,766             | 727,744                      | 680,261     | 3,630,677          |
|                                                   | 山 梨 Yamanashi | 5,180                              | 949         | 2,875              | 3,396                           | 661         | 2,295              | 50,620                       | 46,480      | 170,393            |
|                                                   | 計 Total       | 375,418                            | 73,421      | 269,792            | 170,265                         | 40,660      | 136,958            | 2,580,963                    | 2,422,277   | 13,789,968         |
| 金 沢<br>Kanazawa                                   | 富 山 Toyama    | 16,323                             | 2,581       | 6,284              | 6,073                           | 784         | 2,537              | 64,776                       | 58,059      | 217,924            |
|                                                   | 石 川 Ishikawa  | 13,105                             | 1,835       | 4,945              | 5,347                           | 1,029       | 3,295              | 69,945                       | 63,684      | 243,554            |
|                                                   | 福 井 Fukui     | 9,347                              | 1,365       | 4,195              | 5,024                           | 768         | 2,467              | 46,702                       | 41,923      | 158,071            |
|                                                   | 計 Total       | 38,775                             | 5,781       | 15,425             | 16,444                          | 2,581       | 8,299              | 181,423                      | 163,666     | 619,549            |
| 名古屋<br>Nagoya                                     | 岐 阜 Gifu      | 25,192                             | 4,737       | 11,024             | 10,211                          | 2,004       | 6,472              | 136,272                      | 124,113     | 473,818            |
|                                                   | 岡 崎 Shizuoka  | 42,301                             | 7,990       | 19,653             | 18,848                          | 4,506       | 12,783             | 221,533                      | 202,360     | 812,969            |
|                                                   | 愛 知 Aichi     | 104,024                            | 22,940      | 64,872             | 36,918                          | 9,132       | 28,376             | 522,223                      | 483,999     | 2,300,926          |
|                                                   | 三 重 Mie       | 20,338                             | 3,997       | 9,772              | 7,603                           | 1,611       | 5,122              | 116,222                      | 105,317     | 424,553            |
|                                                   | 計 Total       | 191,855                            | 39,664      | 105,322            | 73,580                          | 17,253      | 52,753             | 996,250                      | 915,789     | 4,012,265          |
| 大 阪<br>Osaka                                      | 滋 賀 Shiga     | 16,341                             | 2,738       | 7,314              | 5,803                           | 1,064       | 3,949              | 97,717                       | 89,286      | 374,836            |
|                                                   | 京 都 Kyoto     | 29,711                             | 6,078       | 19,964             | 11,588                          | 2,804       | 9,626              | 166,947                      | 153,447     | 704,732            |
|                                                   | 大 阪 Osaka     | 87,870                             | 18,140      | 66,170             | 33,074                          | 8,133       | 27,511             | 591,078                      | 552,334     | 2,609,962          |
|                                                   | 兵 庫 Hyogo     | 67,270                             | 14,091      | 42,748             | 22,241                          | 4,960       | 16,833             | 382,481                      | 353,249     | 1,693,805          |
|                                                   | 奈 良 Nara      | 18,603                             | 4,099       | 10,489             | 5,554                           | 1,284       | 4,587              | 84,522                       | 76,909      | 350,112            |
|                                                   | 和歌山 Wakayama  | 8,282                              | 1,719       | 4,199              | 3,609                           | 817         | 2,668              | 49,874                       | 45,174      | 169,647            |
|                                                   | 計 Total       | 228,077                            | 46,865      | 150,885            | 81,869                          | 19,062      | 65,176             | 1,372,619                    | 1,270,399   | 5,903,094          |
| 広 島<br>Hiroshima                                  | 鳥 取 Tottori   | 6,270                              | 880         | 1,946              | 2,563                           | 472         | 1,331              | 33,370                       | 30,261      | 98,381             |
|                                                   | 島 根 Shimane   | 6,414                              | 921         | 2,359              | 3,337                           | 498         | 1,521              | 41,785                       | 37,427      | 119,647            |
|                                                   | 岡 山 Okayama   | 20,772                             | 3,343       | 8,121              | 8,189                           | 1,677       | 5,413              | 112,777                      | 102,690     | 398,094            |
|                                                   | 広 島 Hiroshima | 28,493                             | 5,209       | 13,821             | 13,937                          | 2,866       | 8,503              | 168,302                      | 153,330     | 637,620            |
|                                                   | 山 口 Yamaguchi | 12,946                             | 2,344       | 5,485              | 6,134                           | 1,113       | 3,259              | 74,413                       | 66,590      | 247,006            |
|                                                   | 計 Total       | 74,895                             | 12,697      | 31,732             | 34,160                          | 6,626       | 20,027             | 430,647                      | 390,298     | 1,500,749          |
| 高 松<br>Takamatsu                                  | 徳 島 Tokushima | 9,019                              | 1,684       | 5,685              | 2,867                           | 590         | 2,014              | 40,478                       | 37,301      | 146,590            |
|                                                   | 香 川 Kagawa    | 14,297                             | 2,243       | 5,030              | 4,315                           | 914         | 2,709              | 55,948                       | 50,652      | 196,999            |
|                                                   | 愛 媛 Ehime     | 12,651                             | 2,231       | 4,857              | 4,907                           | 1,170       | 3,350              | 64,682                       | 58,570      | 225,476            |
|                                                   | 高 知 Kochi     | 4,293                              | 844         | 2,052              | 3,110                           | 694         | 1,732              | 32,691                       | 29,556      | 100,756            |
|                                                   | 計 Total       | 40,260                             | 7,002       | 17,624             | 15,199                          | 3,368       | 9,805              | 193,799                      | 176,079     | 669,821            |
| 福 岡<br>Fukuoka                                    | 福 岡 Fukuoka   | 40,339                             | 6,805       | 19,771             | 19,700                          | 4,315       | 13,486             | 308,411                      | 284,538     | 1,161,882          |
|                                                   | 佐 賀 Saga      | 6,153                              | 899         | 2,154              | 4,523                           | 675         | 2,079              | 56,037                       | 51,469      | 163,125            |
|                                                   | 長 崎 Nagasaki  | 6,631                              | 1,223       | 3,051              | 5,032                           | 1,052       | 2,981              | 67,825                       | 61,958      | 207,806            |
|                                                   | 計 Total       | 53,123                             | 8,927       | 24,975             | 29,255                          | 6,042       | 18,546             | 432,273                      | 397,965     | 1,532,814          |
| 熊 本<br>Kumamoto                                   | 熊 本 Kumamoto  | 13,659                             | 2,291       | 4,686              | 7,888                           | 1,501       | 4,334              | 96,685                       | 88,994      | 314,797            |
|                                                   | 大 分 Oita      | 5,962                              | 1,044       | 3,050              | 3,983                           | 725         | 2,238              | 53,508                       | 48,775      | 178,345            |
|                                                   | 宮 崎 Miyazaki  | 4,713                              | 834         | 2,422              | 3,620                           | 660         | 2,001              | 52,094                       | 47,634      | 154,789            |
|                                                   | 鹿児島 Kagoshima | 7,039                              | 1,195       | 3,198              | 6,168                           | 1,162       | 3,293              | 80,618                       | 73,273      | 243,831            |
|                                                   | 計 Total       | 31,373                             | 5,364       | 13,356             | 21,659                          | 4,048       | 11,867             | 282,905                      | 258,676     | 891,763            |
| 沖 縄<br>Okinawa                                    | 沖 縄 Okinawa   | 4,711                              | 869         | 2,594              | 5,880                           | 1,364       | 4,714              | 62,005                       | 58,476      | 187,903            |
| 全 国 計 Grand Total                                 |               | 1,310,974                          | 246,143     | 745,097            | 618,728                         | 132,314     | 413,722            | 8,585,188                    | 7,949,194   | 36,254,489         |

(注) 1 この表は、「(1) 所得種類別内訳」を都道府県別に示したものである。

2 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note : 1 This table shows "(1) Breakdown by income type" by prefecture.

2 Dividend income, etc. includes interest income from public and corporate bonds.

| 総合譲渡所得<br>Comprehensive capital gains |               |                             | 一時所得<br>Occasional income     |               |                             | 雑所得<br>Miscellaneous income   |               |                             | 所得種類<br>Income type                              |                     |
|---------------------------------------|---------------|-----------------------------|-------------------------------|---------------|-----------------------------|-------------------------------|---------------|-----------------------------|--------------------------------------------------|---------------------|
| 人 員<br>Number of<br>taxpayers         | 主たるもの<br>Main | 所得金額<br>Amount of<br>income | 人 員<br>Number of<br>taxpayers | 主たるもの<br>Main | 所得金額<br>Amount of<br>income | 人 員<br>Number of<br>taxpayers | 主たるもの<br>Main | 所得金額<br>Amount of<br>income |                                                  |                     |
| 人<br>Person                           | 人<br>Person   | 百万円<br>Million yen          | 人<br>Person                   | 人<br>Person   | 百万円<br>Million yen          | 人<br>Person                   | 人<br>Person   | 百万円<br>Million yen          | 国税局・都道府県<br>Regional Taxation Bureau /Prefecture |                     |
| 1, 139                                | 320           | 892                         | 2, 057                        | 392           | 903                         | 184, 813                      | 136, 368      | 181, 261                    | 北海道 Hokkaido                                     | 札幌 Sapporo          |
| 129                                   | 26            | 65                          | 576                           | 108           | 258                         | 46, 023                       | 34, 274       | 40, 292                     | 青森 Aomori                                        | 仙台 Sendai           |
| 216                                   | 44            | 120                         | 684                           | 134           | 283                         | 58, 578                       | 42, 074       | 48, 033                     | 岩手 Iwate                                         |                     |
| 322                                   | 62            | 380                         | 1, 123                        | 185           | 532                         | 94, 027                       | 69, 923       | 98, 123                     | 宮城 Miyagi                                        |                     |
| 113                                   | 18            | 63                          | 549                           | 100           | 232                         | 47, 568                       | 34, 102       | 39, 313                     | 秋田 Akita                                         |                     |
| 174                                   | 34            | 79                          | 664                           | 106           | 253                         | 54, 426                       | 38, 952       | 44, 341                     | 山形 Yamagata                                      |                     |
| 188                                   | 29            | 72                          | 952                           | 152           | 406                         | 76, 945                       | 55, 972       | 69, 734                     | 福島 Fukushima                                     |                     |
| 1, 142                                | 213           | 779                         | 4, 548                        | 785           | 1, 965                      | 377, 567                      | 275, 297      | 339, 837                    | 計 Total                                          |                     |
| 324                                   | 53            | 346                         | 1, 357                        | 211           | 556                         | 134, 818                      | 107, 066      | 157, 986                    | 茨城 Ibaraki                                       | 関東信越 Kanto Shinetsu |
| 197                                   | 42            | 109                         | 1, 044                        | 168           | 492                         | 80, 803                       | 61, 618       | 86, 570                     | 栃木 Tochigi                                       |                     |
| 188                                   | 34            | 119                         | 812                           | 134           | 350                         | 74, 403                       | 56, 014       | 76, 477                     | 群馬 Gunma                                         |                     |
| 742                                   | 121           | 583                         | 3, 754                        | 614           | 1, 835                      | 302, 474                      | 233, 676      | 367, 453                    | 埼玉 Saitama                                       |                     |
| 267                                   | 60            | 157                         | 1, 233                        | 194           | 510                         | 99, 032                       | 73, 687       | 88, 968                     | 新潟 Niigata                                       |                     |
| 279                                   | 61            | 160                         | 1, 100                        | 197           | 506                         | 109, 858                      | 81, 600       | 106, 980                    | 長野 Nagano                                        |                     |
| 1, 997                                | 371           | 1, 474                      | 9, 300                        | 1, 518        | 4, 250                      | 801, 388                      | 613, 661      | 884, 433                    | 計 Total                                          |                     |
| 771                                   | 113           | 757                         | 3, 624                        | 551           | 1, 800                      | 270, 728                      | 209, 731      | 362, 786                    | 千葉 Chiba                                         | 東京 Tokyo            |
| 2, 449                                | 426           | 2, 877                      | 10, 006                       | 1, 417        | 5, 453                      | 564, 139                      | 374, 349      | 667, 852                    | 東京 Tokyo                                         |                     |
| 1, 290                                | 212           | 1, 714                      | 5, 498                        | 840           | 2, 785                      | 418, 604                      | 320, 013      | 584, 754                    | 神奈川 Kanagawa                                     |                     |
| 80                                    | 8             | 44                          | 534                           | 54            | 219                         | 35, 085                       | 26, 075       | 35, 516                     | 山梨 Yamanashi                                     |                     |
| 4, 590                                | 759           | 5, 392                      | 19, 662                       | 2, 862        | 10, 257                     | 1, 288, 556                   | 930, 168      | 1, 650, 908                 | 計 Total                                          |                     |
| 130                                   | 31            | 90                          | 661                           | 106           | 274                         | 55, 826                       | 41, 645       | 56, 049                     | 富山 Toyama                                        | 金沢 Kanazawa         |
| 144                                   | 28            | 78                          | 624                           | 105           | 266                         | 51, 329                       | 37, 150       | 49, 927                     | 石川 Ishikawa                                      |                     |
| 105                                   | 16            | 65                          | 464                           | 63            | 223                         | 35, 038                       | 25, 202       | 34, 470                     | 福井 Fukui                                         |                     |
| 379                                   | 75            | 232                         | 1, 749                        | 274           | 763                         | 142, 193                      | 103, 997      | 140, 446                    | 計 Total                                          |                     |
| 302                                   | 61            | 202                         | 1, 347                        | 196           | 622                         | 89, 496                       | 65, 025       | 91, 120                     | 岐阜 Gifu                                          | 名古屋 Nagoya          |
| 474                                   | 86            | 282                         | 2, 379                        | 437           | 1, 169                      | 150, 950                      | 111, 120      | 161, 758                    | 静岡 Shizuoka                                      |                     |
| 1, 309                                | 203           | 1, 283                      | 4, 769                        | 747           | 2, 229                      | 303, 959                      | 224, 814      | 348, 368                    | 愛知 Aichi                                         |                     |
| 240                                   | 46            | 284                         | 1, 164                        | 184           | 557                         | 88, 690                       | 69, 297       | 104, 282                    | 三重 Mie                                           |                     |
| 2, 325                                | 396           | 2, 051                      | 9, 659                        | 1, 564        | 4, 577                      | 633, 095                      | 470, 256      | 705, 527                    | 計 Total                                          |                     |
| 176                                   | 26            | 101                         | 847                           | 114           | 389                         | 71, 172                       | 55, 197       | 83, 532                     | 滋賀 Shiga                                         | 大阪 Osaka            |
| 407                                   | 80            | 378                         | 1, 448                        | 236           | 817                         | 107, 651                      | 79, 655       | 120, 232                    | 京都 Kyoto                                         |                     |
| 1, 017                                | 150           | 1, 226                      | 4, 577                        | 681           | 2, 377                      | 316, 558                      | 236, 691      | 378, 418                    | 大阪 Osaka                                         |                     |
| 810                                   | 129           | 1, 146                      | 3, 360                        | 511           | 1, 749                      | 254, 130                      | 194, 899      | 309, 588                    | 兵庫 Hyogo                                         |                     |
| 195                                   | 34            | 219                         | 892                           | 129           | 447                         | 69, 589                       | 55, 296       | 93, 372                     | 奈良 Nara                                          |                     |
| 107                                   | 26            | 83                          | 511                           | 89            | 224                         | 41, 172                       | 31, 868       | 43, 232                     | 和歌山 Wakayama                                     |                     |
| 2, 712                                | 445           | 3, 154                      | 11, 635                       | 1, 760        | 6, 003                      | 860, 272                      | 653, 606      | 1, 028, 374                 | 計 Total                                          |                     |
| 64                                    | 10            | 37                          | 355                           | 56            | 147                         | 29, 893                       | 22, 024       | 27, 837                     | 鳥取 Tottori                                       | 広島 Hiroshima        |
| 119                                   | 16            | 41                          | 437                           | 60            | 185                         | 37, 654                       | 27, 183       | 34, 083                     | 島根 Shimane                                       |                     |
| 194                                   | 31            | 125                         | 1, 161                        | 167           | 496                         | 92, 692                       | 70, 006       | 91, 888                     | 岡山 Okayama                                       |                     |
| 354                                   | 48            | 248                         | 1, 791                        | 283           | 728                         | 133, 137                      | 101, 594      | 141, 065                    | 広島 Hiroshima                                     |                     |
| 166                                   | 35            | 140                         | 765                           | 109           | 314                         | 73, 674                       | 58, 304       | 79, 107                     | 山口 Yamaguchi                                     |                     |
| 897                                   | 140           | 591                         | 4, 509                        | 675           | 1, 871                      | 367, 050                      | 279, 111      | 373, 979                    | 計 Total                                          |                     |
| 55                                    | 16            | 56                          | 379                           | 61            | 185                         | 33, 769                       | 26, 148       | 35, 361                     | 徳島 Tokushima                                     | 高松 Takamatsu        |
| 114                                   | 18            | 56                          | 604                           | 76            | 283                         | 48, 984                       | 37, 561       | 50, 699                     | 香川 Kagawa                                        |                     |
| 115                                   | 24            | 68                          | 621                           | 124           | 269                         | 55, 744                       | 42, 812       | 56, 231                     | 愛媛 Ehime                                         |                     |
| 62                                    | 9             | 37                          | 339                           | 60            | 162                         | 30, 991                       | 23, 703       | 28, 673                     | 高知 Kochi                                         |                     |
| 346                                   | 67            | 216                         | 1, 943                        | 321           | 900                         | 169, 488                      | 130, 224      | 170, 963                    | 計 Total                                          |                     |
| 633                                   | 96            | 399                         | 2, 772                        | 412           | 1, 325                      | 204, 845                      | 154, 105      | 219, 327                    | 福岡 Fukuoka                                       | 福岡 Fukuoka          |
| 122                                   | 23            | 72                          | 493                           | 62            | 188                         | 40, 834                       | 28, 761       | 36, 189                     | 佐賀 Saga                                          |                     |
| 246                                   | 67            | 179                         | 717                           | 122           | 310                         | 54, 778                       | 41, 509       | 52, 639                     | 長崎 Nagasaki                                      |                     |
| 1, 001                                | 186           | 649                         | 3, 982                        | 596           | 1, 824                      | 300, 457                      | 224, 375      | 308, 155                    | 計 Total                                          | 熊本 Kumamoto         |
| 262                                   | 47            | 146                         | 926                           | 178           | 484                         | 67, 750                       | 49, 254       | 64, 769                     | 熊本 Kumamoto                                      |                     |
| 119                                   | 20            | 90                          | 491                           | 66            | 203                         | 41, 988                       | 32, 066       | 44, 221                     | 大分 Oita                                          |                     |
| 474                                   | 168           | 260                         | 506                           | 101           | 207                         | 38, 896                       | 28, 737       | 35, 585                     | 宮崎 Miyazaki                                      |                     |
| 262                                   | 62            | 253                         | 738                           | 123           | 326                         | 60, 675                       | 45, 460       | 56, 577                     | 鹿児島 Kagoshima                                    |                     |
| 1, 117                                | 297           | 749                         | 2, 661                        | 468           | 1, 220                      | 209, 309                      | 155, 517      | 201, 153                    | 計 Total                                          | 沖縄 Okinawa          |
| 82                                    | 15            | 56                          | 287                           | 45            | 112                         | 29, 119                       | 21, 991       | 25, 699                     | 沖縄 Okinawa                                       |                     |
| 17, 727                               | 3, 284        | 16, 236                     | 71, 992                       | 11, 260       | 34, 644                     | 5, 363, 307                   | 3, 994, 571   | 6, 010, 735                 | 全国計 Grand Total                                  |                     |

## (3) 都道府県別の人員、所得金額（その9）（還付申告をした者）

Number of income earners and amount of income by prefecture (Part 9: Filing returns for refund)

| 所得種類<br>Income type                               |               | 分離短期譲渡所得<br>Short-term separate capital gains |             |                    | 分離長期譲渡所得<br>Long-term separate capital gains |             |                    | 株式等の譲渡所得<br>Capital gains of stocks, etc. |             |                    |
|---------------------------------------------------|---------------|-----------------------------------------------|-------------|--------------------|----------------------------------------------|-------------|--------------------|-------------------------------------------|-------------|--------------------|
|                                                   |               | 人 員                                           | 主たるもの       | 所得金額               | 人 員                                          | 主たるもの       | 所得金額               | 人 員                                       | 主たるもの       | 所得金額               |
|                                                   |               | Number of taxpayers                           | Main        | Amount of income   | Number of taxpayers                          | Main        | Amount of income   | Number of taxpayers                       | Main        | Amount of income   |
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |               |                                               |             |                    |                                              |             |                    |                                           |             |                    |
|                                                   |               | 人<br>Person                                   | 人<br>Person | 百万円<br>Million yen | 人<br>Person                                  | 人<br>Person | 百万円<br>Million yen | 人<br>Person                               | 人<br>Person | 百万円<br>Million yen |
| 札幌<br>Sapporo                                     | 北海道 Hokkaido  | 96                                            | 21          | 434                | 523                                          | 133         | 1,263              | 6,523                                     | 1,307       | 7,773              |
| 仙台<br>Sendai                                      | 青森 Aomori     | 11                                            | 3           | 10                 | 172                                          | 43          | 113                | 1,058                                     | 201         | 721                |
|                                                   | 岩手 Iwate      | 10                                            | 1           | 30                 | 157                                          | 36          | 157                | 1,225                                     | 221         | 972                |
|                                                   | 宮城 Miyagi     | 11                                            | 2           | 10                 | 250                                          | 45          | 419                | 3,362                                     | 620         | 4,325              |
|                                                   | 秋田 Akita      | 8                                             | 1           | 6                  | 123                                          | 23          | 135                | 925                                       | 170         | 702                |
|                                                   | 山形 Yamagata   | 9                                             | -           | 4                  | 128                                          | 25          | 74                 | 1,398                                     | 252         | 1,130              |
|                                                   | 福島 Fukushima  | 15                                            | 5           | 24                 | 189                                          | 39          | 160                | 2,221                                     | 447         | 2,068              |
|                                                   | 計 Total       | 64                                            | 12          | 84                 | 1,019                                        | 211         | 1,057              | 10,189                                    | 1,911       | 9,918              |
| 関東信越<br>Kanto Shinetsu                            | 茨城 Ibaraki    | 28                                            | 4           | 18                 | 325                                          | 71          | 490                | 5,550                                     | 1,057       | 6,052              |
|                                                   | 栃木 Tochigi    | 19                                            | 1           | 9                  | 189                                          | 47          | 244                | 3,557                                     | 732         | 4,006              |
|                                                   | 群馬 Gunma      | 15                                            | 1           | 11                 | 170                                          | 39          | 238                | 3,543                                     | 703         | 4,306              |
|                                                   | 埼玉 Saitama    | 85                                            | 11          | 64                 | 608                                          | 125         | 1,236              | 19,199                                    | 3,648       | 25,409             |
|                                                   | 新潟 Niigata    | 25                                            | 2           | 41                 | 259                                          | 56          | 212                | 3,515                                     | 705         | 2,987              |
|                                                   | 長野 Nagano     | 21                                            | 5           | 17                 | 254                                          | 57          | 331                | 3,955                                     | 832         | 4,501              |
|                                                   | 計 Total       | 193                                           | 24          | 160                | 1,805                                        | 395         | 2,751              | 39,319                                    | 7,677       | 47,262             |
| 東京<br>Tokyo                                       | 千葉 Chiba      | 113                                           | 9           | 125                | 672                                          | 130         | 1,773              | 18,308                                    | 3,407       | 22,227             |
|                                                   | 東京 Tokyo      | 534                                           | 112         | 1,846              | 2,499                                        | 782         | 22,665             | 62,895                                    | 10,828      | 114,962            |
|                                                   | 神奈川 Kanagawa  | 177                                           | 10          | 266                | 954                                          | 183         | 2,880              | 33,106                                    | 6,061       | 39,562             |
|                                                   | 山梨 Yamanashi  | 14                                            | 1           | 10                 | 88                                           | 16          | 372                | 1,337                                     | 289         | 1,338              |
|                                                   | 計 Total       | 838                                           | 132         | 2,246              | 4,213                                        | 1,111       | 27,689             | 115,646                                   | 20,585      | 178,089            |
| 金沢<br>Kanazawa                                    | 富山 Toyama     | 5                                             | 2           | 4                  | 107                                          | 23          | 127                | 2,593                                     | 544         | 2,428              |
|                                                   | 石川 Ishikawa   | 10                                            | -           | 4                  | 113                                          | 27          | 157                | 2,608                                     | 540         | 3,393              |
|                                                   | 福井 Fukui      | 3                                             | -           | 1                  | 73                                           | 21          | 80                 | 1,857                                     | 342         | 3,370              |
|                                                   | 計 Total       | 18                                            | 2           | 9                  | 293                                          | 71          | 364                | 7,058                                     | 1,426       | 9,192              |
| 名古屋<br>Nagoya                                     | 岐阜 Gifu       | 22                                            | 7           | 41                 | 220                                          | 56          | 662                | 4,742                                     | 922         | 4,414              |
|                                                   | 静岡 Shizuoka   | 32                                            | 3           | 33                 | 359                                          | 102         | 773                | 8,437                                     | 1,814       | 10,787             |
|                                                   | 愛知 Aichi      | 72                                            | 5           | 49                 | 709                                          | 154         | 3,015              | 23,561                                    | 4,626       | 28,730             |
|                                                   | 三重 Mie        | 17                                            | 2           | 13                 | 231                                          | 38          | 272                | 4,591                                     | 874         | 4,578              |
|                                                   | 計 Total       | 143                                           | 17          | 137                | 1,519                                        | 350         | 4,722              | 41,331                                    | 8,236       | 48,509             |
| 大阪<br>Osaka                                       | 滋賀 Shiga      | 16                                            | -           | 9                  | 144                                          | 26          | 130                | 3,695                                     | 703         | 5,341              |
|                                                   | 京都 Kyoto      | 37                                            | 7           | 49                 | 264                                          | 52          | 1,225              | 7,131                                     | 1,424       | 7,827              |
|                                                   | 大阪 Osaka      | 171                                           | 43          | 289                | 783                                          | 130         | 1,748              | 24,858                                    | 5,153       | 32,526             |
|                                                   | 兵庫 Hyogo      | 105                                           | 10          | 85                 | 596                                          | 100         | 1,304              | 17,087                                    | 3,561       | 23,540             |
|                                                   | 奈良 Nara       | 17                                            | 2           | 38                 | 127                                          | 22          | 168                | 4,662                                     | 1,045       | 5,492              |
|                                                   | 和歌山 Wakayama  | 2                                             | -           | 3                  | 95                                           | 20          | 95                 | 1,864                                     | 418         | 2,600              |
|                                                   | 計 Total       | 348                                           | 62          | 472                | 2,009                                        | 350         | 4,669              | 59,297                                    | 12,304      | 77,326             |
| 広島<br>Hiroshima                                   | 鳥取 Tottori    | 5                                             | -           | 2                  | 60                                           | 14          | 104                | 1,122                                     | 227         | 1,096              |
|                                                   | 島根 Shimane    | 6                                             | -           | 1                  | 67                                           | 11          | 31                 | 1,052                                     | 176         | 1,101              |
|                                                   | 岡山 Okayama    | 17                                            | -           | 14                 | 242                                          | 55          | 369                | 4,208                                     | 839         | 4,199              |
|                                                   | 広島 Hiroshima  | 28                                            | 5           | 19                 | 266                                          | 56          | 537                | 6,099                                     | 1,152       | 6,241              |
|                                                   | 山口 Yamaguchi  | 11                                            | 3           | 11                 | 136                                          | 18          | 73                 | 2,460                                     | 495         | 2,319              |
|                                                   | 計 Total       | 67                                            | 8           | 47                 | 771                                          | 154         | 1,115              | 14,941                                    | 2,889       | 14,957             |
| 高松<br>Takamatsu                                   | 徳島 Tokushima  | 6                                             | -           | 3                  | 84                                           | 9           | 66                 | 1,634                                     | 351         | 1,782              |
|                                                   | 香川 Kagawa     | 7                                             | -           | 5                  | 114                                          | 22          | 82                 | 2,378                                     | 538         | 2,602              |
|                                                   | 愛媛 Ehime      | 11                                            | 2           | 3                  | 105                                          | 25          | 73                 | 2,351                                     | 509         | 2,941              |
|                                                   | 高知 Kochi      | 7                                             | 2           | 4                  | 87                                           | 21          | 53                 | 921                                       | 215         | 1,035              |
|                                                   | 計 Total       | 31                                            | 4           | 15                 | 390                                          | 77          | 275                | 7,284                                     | 1,613       | 8,361              |
| 福岡<br>Fukuoka                                     | 福岡 Fukuoka    | 101                                           | 30          | 72                 | 609                                          | 117         | 1,427              | 9,202                                     | 1,931       | 12,102             |
|                                                   | 佐賀 Saga       | 6                                             | 1           | 6                  | 79                                           | 16          | 80                 | 1,048                                     | 227         | 947                |
|                                                   | 長崎 Nagasaki   | 13                                            | 1           | 6                  | 120                                          | 27          | 141                | 1,503                                     | 317         | 4,126              |
|                                                   | 計 Total       | 120                                           | 32          | 85                 | 808                                          | 160         | 1,647              | 11,753                                    | 2,475       | 17,175             |
| 熊本<br>Kumamoto                                    | 熊本 Kumamoto   | 17                                            | 1           | 9                  | 251                                          | 66          | 246                | 2,189                                     | 440         | 2,457              |
|                                                   | 大分 Oita       | 11                                            | 2           | 19                 | 125                                          | 21          | 176                | 1,371                                     | 282         | 1,364              |
|                                                   | 宮崎 Miyazaki   | 8                                             | 1           | 4                  | 205                                          | 35          | 189                | 953                                       | 189         | 907                |
|                                                   | 鹿児島 Kagoshima | 19                                            | 2           | 9                  | 206                                          | 37          | 169                | 1,533                                     | 346         | 1,321              |
|                                                   | 計 Total       | 55                                            | 6           | 40                 | 787                                          | 159         | 779                | 6,046                                     | 1,257       | 6,049              |
| 沖縄<br>Okinawa                                     | 沖縄 Okinawa    | 24                                            | 6           | 14                 | 71                                           | 20          | 376                | 1,327                                     | 233         | 1,385              |
| 全国計 Grand Total                                   |               | 1,997                                         | 326         | 3,743              | 14,208                                       | 3,191       | 46,706             | 320,714                                   | 61,913      | 425,995            |

(注) この表は、「(1) 所得種類別内訳」を都道府県別に示したものである。

Note : This table shows "(1) Breakdown by income type" by prefecture.



| 山 林 所 得<br>Timber income                |                                     |                                        | 退 職 所 得<br>Retirement income                        |                                                   |                                                              | (別掲) 損失額のある者<br>(Separate tabulation) Taxpayers with losses         |                                                                     | 所得種類<br>Income type<br><br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture                   |
|-----------------------------------------|-------------------------------------|----------------------------------------|-----------------------------------------------------|---------------------------------------------------|--------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 人 員<br>Number of taxpayers              | 主たるもの<br>Main                       | 所得金額<br>Amount of income               | 人 員<br>Number of taxpayers                          | 主たるもの<br>Main                                     | 所得金額<br>Amount of income                                     | 人 員<br>Number of taxpayers                                          | 損失額<br>Amount of losses                                             |                                                                                                |
| 人<br>Person                             | 人<br>Person                         | 百万円<br>Million yen                     | 人<br>Person                                         | 人<br>Person                                       | 百万円<br>Million yen                                           | 人<br>Person                                                         | 百万円<br>Million yen                                                  |                                                                                                |
| 102                                     | 28                                  | 70                                     | 1,626                                               | 822                                               | 6,618                                                        | 25,776                                                              | 39,519                                                              | 北海道 Hokkaido<br>札幌 Sapporo                                                                     |
| 57<br>71<br>23<br>61<br>15<br>34<br>261 | 17<br>17<br>5<br>15<br>3<br>6<br>63 | 26<br>32<br>19<br>31<br>7<br>25<br>139 | 376<br>372<br>702<br>329<br>308<br>595<br>2,682     | 202<br>198<br>341<br>190<br>179<br>330<br>1,440   | 977<br>1,404<br>3,220<br>1,530<br>928<br>3,671<br>11,731     | 10,424<br>20,683<br>21,801<br>13,645<br>12,638<br>22,923<br>102,114 | 9,967<br>15,221<br>22,144<br>10,104<br>9,816<br>20,799<br>88,052    | 青 森 Aomori<br>岩 手 Iwate<br>宮 城 Miyagi<br>秋 田 Akita<br>山 形 Yamagata<br>福 島 Fukushima<br>計 Total |
| 22<br>58<br>5<br>7<br>2<br>14<br>108    | 5<br>17<br>-<br>-<br>1<br>3<br>26   | 39<br>40<br>2<br>2<br>0<br>5<br>88     | 739<br>681<br>474<br>2,181<br>643<br>613<br>5,331   | 344<br>370<br>234<br>946<br>331<br>290<br>2,515   | 3,345<br>2,904<br>2,245<br>9,184<br>2,081<br>2,930<br>22,690 | 25,991<br>18,233<br>12,945<br>44,320<br>20,146<br>30,784<br>152,419 | 26,686<br>19,367<br>14,981<br>61,873<br>18,342<br>26,825<br>168,074 | 茨 城 Ibaraki<br>栃 木 Tochigi<br>群 馬 Gunma<br>埼 玉 Saitama<br>新 潟 Niigata<br>長 野 Nagano<br>計 Total |
| 11<br>43<br>16<br>3<br>73               | -<br>7<br>-<br>-<br>7               | 1<br>46<br>8<br>1<br>55                | 2,201<br>7,293<br>3,918<br>240<br>13,652            | 929<br>2,824<br>1,626<br>121<br>5,500             | 9,680<br>47,444<br>20,740<br>704<br>78,568                   | 43,390<br>155,410<br>65,587<br>7,223<br>271,610                     | 60,333<br>292,518<br>103,338<br>7,636<br>463,825                    | 千 葉 Chiba<br>東 京 Tokyo<br>神奈川 Kanagawa<br>山 梨 Yamanashi<br>計 Total                             |
| 3<br>14<br>6<br>23                      | -<br>1<br>1<br>2                    | 1<br>6<br>4<br>11                      | 303<br>364<br>263<br>930                            | 136<br>169<br>111<br>416                          | 1,543<br>2,081<br>1,257<br>4,880                             | 11,771<br>9,265<br>9,002<br>30,038                                  | 10,575<br>10,177<br>8,012<br>28,764                                 | 富 山 Toyama<br>石 川 Ishikawa<br>福 井 Fukui<br>計 Total                                             |
| 36<br>51<br>32<br>14<br>133             | 8<br>14<br>8<br>2<br>32             | 18<br>36<br>13<br>8<br>76              | 487<br>1,065<br>2,116<br>534<br>4,202               | 222<br>540<br>1,010<br>289<br>2,061               | 3,065<br>4,770<br>10,620<br>2,321<br>20,776                  | 17,791<br>26,405<br>49,321<br>15,597<br>109,114                     | 18,659<br>33,836<br>75,174<br>18,253<br>145,923                     | 岐 阜 Gifu<br>静 岡 Shizuoka<br>愛 知 Aichi<br>重 重 Mie<br>計 Total                                    |
| 5<br>10<br>8<br>12<br>8<br>2<br>45      | 2<br>3<br>-<br>1<br>3<br>-<br>9     | 5<br>8<br>4<br>5<br>9<br>1<br>31       | 506<br>808<br>2,310<br>1,773<br>475<br>329<br>6,201 | 216<br>410<br>1,087<br>819<br>212<br>158<br>2,902 | 1,761<br>3,561<br>12,067<br>10,715<br>2,316<br>961<br>31,381 | 14,494<br>21,392<br>56,353<br>45,209<br>10,808<br>7,696<br>155,952  | 15,691<br>31,523<br>96,137<br>68,020<br>14,937<br>9,545<br>235,853  | 滋 賀 Shiga<br>京 都 Kyoto<br>大 阪 Osaka<br>兵 庫 Hyogo<br>奈 良 Nara<br>和歌山 Wakayama<br>計 Total        |
| 23<br>21<br>51<br>27<br>14<br>136       | 2<br>2<br>18<br>1<br>3<br>26        | 11<br>13<br>23<br>18<br>5<br>70        | 156<br>260<br>557<br>875<br>413<br>2,261            | 84<br>127<br>298<br>438<br>221<br>1,168           | 585<br>879<br>2,608<br>4,733<br>1,618<br>10,423              | 8,954<br>10,746<br>22,722<br>25,228<br>13,660<br>81,310             | 6,386<br>6,985<br>20,663<br>26,357<br>11,613<br>72,003              | 鳥 取 Tottori<br>島 根 Shimane<br>岡 山 Okayama<br>広 島 Hiroshima<br>山 口 Yamaguchi<br>計 Total         |
| 7<br>2<br>59<br>27<br>95                | 1<br>-<br>25<br>6<br>32             | 3<br>1<br>57<br>16<br>77               | 291<br>337<br>505<br>242<br>1,375                   | 177<br>189<br>255<br>129<br>750                   | 977<br>1,569<br>2,189<br>637<br>5,372                        | 7,045<br>10,247<br>10,492<br>5,789<br>33,573                        | 7,709<br>9,857<br>10,413<br>6,181<br>34,160                         | 徳 島 Tokushima<br>香 川 Kagawa<br>愛 媛 Ehime<br>高 知 Kochi<br>計 Total                               |
| 51<br>5<br>5<br>61                      | 10<br>-<br>-<br>10                  | 26<br>1<br>3<br>30                     | 1,426<br>236<br>364<br>2,026                        | 704<br>128<br>192<br>1,024                        | 6,316<br>887<br>1,189<br>8,392                               | 38,486<br>8,879<br>10,328<br>57,693                                 | 50,397<br>8,367<br>10,075<br>68,839                                 | 福 岡 Fukuoka<br>佐 賀 Saga<br>長 崎 Nagasaki<br>計 Total                                             |
| 74<br>64<br>138<br>43<br>319            | 25<br>12<br>42<br>8<br>87           | 36<br>30<br>62<br>23<br>152            | 568<br>348<br>371<br>471<br>1,758                   | 325<br>199<br>178<br>214<br>916                   | 2,088<br>1,174<br>1,275<br>1,447<br>5,984                    | 16,125<br>10,193<br>9,508<br>13,752<br>49,578                       | 17,864<br>8,643<br>9,206<br>12,945<br>48,658                        | 熊 本 Kumamoto<br>大 分 Oita<br>宮 崎 Miyazaki<br>鹿児島 Kagoshima<br>計 Total                           |
| -                                       | -                                   | -                                      | 415                                                 | 256                                               | 1,417                                                        | 8,973                                                               | 11,199                                                              | 沖 縄 Okinawa                                                                                    |
| 1,356                                   | 322                                 | 797                                    | 42,459                                              | 19,770                                            | 208,233                                                      | 1,078,150                                                           | 1,404,868                                                           | 全 国 計 Grand Total                                                                              |

## (4) 所得種類別（業種別）人員、所得金額（合計）（その１の１）

Number of income earners and amount of income by income type (business type) (Total) &lt;1-1&gt;

| 区 分<br>Type                                                       |                                                                                                                            | 人 員                                                           |               | 所得金額<br>Amount of<br>income | 所 得 階 級 別 人 員 数<br>Number of Persons by income rank |             |                                  |             |                                    |             |        |
|-------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|---------------|-----------------------------|-----------------------------------------------------|-------------|----------------------------------|-------------|------------------------------------|-------------|--------|
|                                                                   |                                                                                                                            |                                                               |               |                             | 70万円以下<br>0.7 million yen or less                   |             | 100万円以下<br>1 million yen or less |             | 150万円以下<br>1.5 million yen or less |             |        |
|                                                                   |                                                                                                                            | Number of<br>taxpayers                                        | 主たるもの<br>Main |                             | 人<br>Person                                         | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                        | 人<br>Person |        |
|                                                                   |                                                                                                                            |                                                               |               |                             |                                                     |             |                                  |             |                                    |             |        |
| 事業所得<br>Operating income                                          |                                                                                                                            | 人<br>Person                                                   | 人<br>Person   | 百万円<br>Million yen          | 人<br>Person                                         | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                        | 人<br>Person |        |
|                                                                   |                                                                                                                            | 4,521,118                                                     | 3,809,254     | 10,660,622                  | 1,302,073                                           | 1,224,099   | 354,749                          | 302,858     | 507,084                            | 415,144     |        |
| 農 水 産 業<br>Agriculture, Forestry<br>and Fishing                   | 農 業<br>Agriculture                                                                                                         | 478,002                                                       | 284,755       | 706,206                     | 114,435                                             | 94,091      | 36,491                           | 21,123      | 61,263                             | 30,733      |        |
|                                                                   | 林 業<br>Forestry                                                                                                            | 3,755                                                         | 3,305         | 12,283                      | 607                                                 | 562         | 212                              | 186         | 398                                | 334         |        |
|                                                                   | 漁 業、水産養殖業<br>Fishery, Aquaculture                                                                                          | 48,171                                                        | 40,676        | 201,982                     | 10,143                                              | 9,471       | 3,251                            | 2,762       | 5,032                              | 3,785       |        |
| 計<br>Total                                                        |                                                                                                                            | 529,928                                                       | 328,736       | 920,471                     | 125,185                                             | 104,124     | 39,954                           | 24,071      | 66,693                             | 34,852      |        |
| 鉱 業<br>Mining                                                     |                                                                                                                            | 127                                                           | 112           | 426                         | 23                                                  | 22          | 7                                | 5           | 9                                  | 8           |        |
| 建設業<br>Construction                                               | 総 合 工 事 業<br>General construction                                                                                          | 163,955                                                       | 152,658       | 425,200                     | 27,434                                              | 26,293      | 10,484                           | 9,649       | 18,199                             | 16,777      |        |
|                                                                   | 職 別 工 事 業<br>Construction by type                                                                                          | 412,914                                                       | 395,103       | 1,100,317                   | 59,072                                              | 56,692      | 25,168                           | 23,705      | 46,410                             | 43,917      |        |
|                                                                   | 設 備 工 事 業<br>Equipment work                                                                                                | 131,289                                                       | 123,987       | 394,796                     | 17,312                                              | 16,452      | 6,969                            | 6,369       | 12,606                             | 11,517      |        |
| 計<br>Total                                                        |                                                                                                                            | 708,158                                                       | 671,748       | 1,920,314                   | 103,818                                             | 99,437      | 42,621                           | 39,723      | 77,215                             | 72,211      |        |
| 製 造 業<br>Manufacturing                                            | 食 料 品 製 造 卸 売 業<br>Foodstuffs wholesaling<br>manufacturer                                                                  | 7,728                                                         | 6,757         | 13,282                      | 3,114                                               | 2,950       | 624                              | 516         | 807                                | 679         |        |
|                                                                   | 繊 維 工 業<br>Textile                                                                                                         | 5,576                                                         | 5,002         | 7,498                       | 2,387                                               | 2,268       | 531                              | 455         | 660                                | 554         |        |
|                                                                   | 製 材、木 製 品、<br>建 材 製 造 卸 売 業<br>Lumber, wood products,<br>building materials<br>wholesaling manufacturer                    | 10,948                                                        | 9,963         | 20,883                      | 3,468                                               | 3,276       | 925                              | 806         | 1,352                              | 1,186       |        |
|                                                                   | 鉄 鋼、非 鉄 金 属、<br>金 属 製 品 製 造 卸 売 業<br>Iron and steel, non-<br>ferrous metals, metal<br>products wholesaling<br>manufacturer | 7,189                                                         | 6,572         | 18,874                      | 1,593                                               | 1,500       | 449                              | 392         | 818                                | 722         |        |
|                                                                   | 機 械 器 具 製 造 卸 売 業<br>General machinery<br>wholesaling manufacturer                                                         | 6,686                                                         | 5,958         | 17,614                      | 1,395                                               | 1,314       | 381                              | 342         | 698                                | 558         |        |
|                                                                   | 印 刷 業<br>Printing                                                                                                          | 4,362                                                         | 3,826         | 5,638                       | 1,859                                               | 1,743       | 410                              | 330         | 530                                | 442         |        |
|                                                                   | 雑 貨、一 般 用 具 類<br>製 造 卸 売 業<br>General merchandise,<br>general tool wholesaling<br>manufacturer                             | 4,798                                                         | 4,346         | 6,994                       | 2,082                                               | 1,963       | 412                              | 361         | 603                                | 528         |        |
|                                                                   | そ の 他 の 製 造 卸 売 業<br>Other wholesaling<br>manufacturer                                                                     | 25,403                                                        | 11,036        | 40,286                      | 3,482                                               | 2,986       | 1,024                            | 744         | 1,896                              | 1,179       |        |
|                                                                   | 食 品 受 託 加 工 業<br>Processing on food commission                                                                             | 1,552                                                         | 1,177         | 2,956                       | 450                                                 | 395         | 115                              | 87          | 161                                | 113         |        |
|                                                                   | 繊 維 受 託 加 工 業<br>Processing on textile<br>commission                                                                       | 10,130                                                        | 9,162         | 11,912                      | 4,437                                               | 4,179       | 1,256                            | 1,103       | 1,410                              | 1,236       |        |
|                                                                   | 金 属 受 託 加 工 業<br>Processing on metal<br>commission                                                                         | 23,383                                                        | 21,749        | 59,149                      | 4,642                                               | 4,362       | 1,713                            | 1,544       | 2,812                              | 2,564       |        |
|                                                                   | 機 械 部 品 受 託 加 工 業<br>Processing on machine parts<br>commission                                                             | 10,519                                                        | 9,659         | 27,479                      | 2,310                                               | 2,160       | 778                              | 692         | 1,174                              | 1,030       |        |
|                                                                   | 印 刷 関 連 受 託 加 工 業<br>Printing or other related<br>business commission                                                      | 2,424                                                         | 2,141         | 3,924                       | 841                                                 | 783         | 183                              | 157         | 326                                | 277         |        |
|                                                                   | そ の 他 の 受 託 加 工 業<br>Processing on others<br>commission                                                                    | 13,729                                                        | 12,459        | 27,199                      | 4,064                                               | 3,838       | 1,233                            | 1,078       | 1,707                              | 1,488       |        |
|                                                                   | 計<br>Total                                                                                                                 |                                                               | 134,427       | 109,807                     | 263,691                                             | 36,124      | 33,717                           | 10,034      | 8,607                              | 14,954      | 12,556 |
|                                                                   | 卸 売 業<br>Wholesale                                                                                                         | 飲 食 料 品 卸 売 業<br>Foodstuffs and beverages                     | 8,754         | 7,642                       | 16,194                                              | 3,484       | 3,266                            | 678         | 567                                | 957         | 789    |
|                                                                   |                                                                                                                            | 繊 維、身 ま わ り 品 卸 売 業<br>Textiles, clothing, and<br>accessories | 4,214         | 3,658                       | 5,447                                               | 2,045       | 1,936                            | 337         | 267                                | 450         | 348    |
| 木 材、家 具、建 材 卸 売 業<br>Lumber, furniture, building<br>materials     |                                                                                                                            | 10,805                                                        | 9,663         | 23,576                      | 3,072                                               | 2,871       | 770                              | 653         | 1,207                              | 1,024       |        |
| 機 械 器 具 類 卸 売 業<br>Machinery and appliances                       |                                                                                                                            | 7,091                                                         | 6,179         | 15,389                      | 2,124                                               | 1,979       | 546                              | 459         | 778                                | 633         |        |
| 雑 貨 類、一 般 用 具 類 卸 売 業<br>General merchandise and<br>general tools |                                                                                                                            | 6,919                                                         | 6,082         | 11,193                      | 3,198                                               | 3,023       | 551                              | 452         | 767                                | 637         |        |
| そ の 他 の 卸 売 業<br>Others                                           |                                                                                                                            | 12,308                                                        | 10,306        | 32,691                      | 3,467                                               | 3,249       | 914                              | 760         | 1,249                              | 1,035       |        |
| 計<br>Total                                                        |                                                                                                                            | 50,091                                                        | 43,530        | 104,490                     | 17,390                                              | 16,324      | 3,796                            | 3,158       | 5,408                              | 4,466       |        |
| 小 売 業<br>Retail                                                   | 各 種 商 品 小 売 業<br>General merchandise                                                                                       | 3,135                                                         | 2,642         | 3,731                       | 1,488                                               | 1,432       | 244                              | 207         | 268                                | 225         |        |
|                                                                   | 飲 食 料 品 小 売 業<br>Foodstuffs and beverages                                                                                  | 73,721                                                        | 64,702        | 120,213                     | 31,684                                              | 29,784      | 5,680                            | 4,650       | 7,131                              | 5,784       |        |
|                                                                   | 繊 維、衣 服、<br>身 ま わ り 品 小 売 業<br>Textiles, clothing, and<br>accessories                                                      | 26,563                                                        | 23,514        | 28,865                      | 14,989                                              | 14,256      | 2,119                            | 1,749       | 2,410                              | 1,950       |        |
|                                                                   | 家 具 小 売 業<br>Furniture                                                                                                     | 1,699                                                         | 1,509         | 2,331                       | 744                                                 | 723         | 152                              | 125         | 172                                | 145         |        |
|                                                                   | 雑 貨 類、日 用 具 類 小 売 業<br>General merchandise,<br>articles for daily use                                                      | 58,188                                                        | 50,754        | 87,364                      | 28,282                                              | 26,747      | 4,573                            | 3,796       | 5,590                              | 4,507       |        |
|                                                                   | 機 械 器 具 小 売 業<br>General machinery                                                                                         | 38,980                                                        | 34,860        | 66,492                      | 14,309                                              | 13,533      | 3,272                            | 2,849       | 4,566                              | 3,942       |        |
|                                                                   | そ の 他 の 小 売 業<br>Others                                                                                                    | 64,044                                                        | 52,972        | 88,155                      | 27,974                                              | 26,380      | 4,913                            | 3,993       | 6,437                              | 5,128       |        |
|                                                                   | 食 料 品 製 造 小 売 業<br>Groceries manufacturing                                                                                 | 27,020                                                        | 24,854        | 38,153                      | 12,458                                              | 11,960      | 2,250                            | 2,002       | 2,860                              | 2,516       |        |
|                                                                   | 衣 服、繊 維 製 身 ま<br>わ り 品 製 造 小 売 業<br>Clothing, textiles and<br>accessories manufacturing                                    | 2,783                                                         | 2,522         | 2,602                       | 1,548                                               | 1,479       | 275                              | 232         | 296                                | 260         |        |
|                                                                   | 家 具、建 具 製 造 小 売 業<br>Furniture, building<br>materials manufacturing                                                        | 13,163                                                        | 12,105        | 22,808                      | 4,345                                               | 4,102       | 1,155                            | 1,002       | 1,631                              | 1,483       |        |
|                                                                   | 日 用 具 類 製 造 小 売 業<br>Articles for daily use<br>manufacturing                                                               | 4,214                                                         | 3,742         | 4,426                       | 2,188                                               | 2,088       | 381                              | 330         | 454                                | 366         |        |
|                                                                   | そ の 他 の 製 造 小 売 業<br>Other manufacturing                                                                                   | 9,274                                                         | 7,992         | 13,566                      | 3,829                                               | 3,677       | 707                              | 612         | 961                                | 793         |        |
| 計<br>Total                                                        |                                                                                                                            | 322,784                                                       | 282,168       | 478,707                     | 143,838                                             | 136,161     | 25,721                           | 21,547      | 32,776                             | 27,099      |        |
| 情 報 通 信 業<br>Information and<br>Communications                    | 情 報 サ ー ビ ス 業<br>Information service                                                                                       | 999                                                           | 822           | 2,719                       | 230                                                 | 219         | 61                               | 51          | 79                                 | 67          |        |
|                                                                   | 新 聞、出 版 業<br>Newspaper, publishing                                                                                         | 829                                                           | 714           | 1,760                       | 280                                                 | 264         | 54                               | 42          | 78                                 | 65          |        |
|                                                                   | 計<br>Total                                                                                                                 | 1,828                                                         | 1,536         | 4,479                       | 510                                                 | 483         | 115                              | 93          | 157                                | 132         |        |
| 運 輸 業<br>Transport                                                | 道 路 運 送 業<br>Road transport                                                                                                | 134,283                                                       | 119,979       | 217,416                     | 32,586                                              | 30,648      | 12,897                           | 11,501      | 20,128                             | 17,897      |        |
|                                                                   | 水 運 業<br>Transport by water                                                                                                | 914                                                           | 774           | 3,386                       | 185                                                 | 178         | 58                               | 51          | 71                                 | 62          |        |
|                                                                   | 計<br>Total                                                                                                                 | 135,197                                                       | 120,753       | 220,802                     | 32,771                                              | 30,826      | 12,955                           | 11,552      | 20,199                             | 17,959      |        |

(注) この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

Note: This table indicates the breakdown by income rank and industry type with regard to “(1) Breakdown by income type”.



| 所得階級別人員数<br>Number of Persons by income rank |               |                                    |               |                                  |               |                                  |               |                                  |               | 区分<br>Type            |                                                                                       |
|----------------------------------------------|---------------|------------------------------------|---------------|----------------------------------|---------------|----------------------------------|---------------|----------------------------------|---------------|-----------------------|---------------------------------------------------------------------------------------|
| 200万円以下<br>2 million yen or less             |               | 250万円以下<br>2.5 million yen or less |               | 300万円以下<br>3 million yen or less |               | 400万円以下<br>4 million yen or less |               | 500万円以下<br>5 million yen or less |               |                       |                                                                                       |
|                                              | 主たるもの<br>Main |                                    | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                       |                                                                                       |
| 人<br>Person                                  | 人<br>Person   | 人<br>Person                        | 人<br>Person   | 人<br>Person                      | 人<br>Person   | 人<br>Person                      | 人<br>Person   | 人<br>Person                      | 人<br>Person   |                       |                                                                                       |
| 421,059                                      | 334,103       | 347,512                            | 276,386       | 282,662                          | 227,098       | 406,325                          | 328,059       | 258,643                          | 206,539       | 事業所得                  | Operating income                                                                      |
| 52,970                                       | 25,101        | 41,270                             | 20,043        | 32,113                           | 16,203        | 44,513                           | 23,669        | 28,460                           | 15,771        | 農業                    | Agriculture                                                                           |
| 375                                          | 323           | 330                                | 289           | 316                              | 262           | 423                              | 364           | 308                              | 270           | 林業                    | Forestry                                                                              |
| 4,452                                        | 3,276         | 3,628                              | 2,706         | 2,928                            | 2,244         | 4,548                            | 3,642         | 3,051                            | 2,550         | 漁業、水産養殖業              | Fishery, Aquaculture                                                                  |
| 57,797                                       | 28,700        | 45,228                             | 23,038        | 35,357                           | 18,709        | 49,484                           | 27,675        | 31,819                           | 18,591        | 計                     | Total                                                                                 |
| 10                                           | 9             | 12                                 | 11            | 14                               | 11            | 14                               | 13            | 11                               | 9             | 鉱業                    | Mining                                                                                |
| 17,775                                       | 16,360        | 16,771                             | 15,476        | 14,662                           | 13,669        | 21,995                           | 20,622        | 13,806                           | 12,923        | 総合工事業                 | General construction                                                                  |
| 46,474                                       | 44,237        | 44,305                             | 42,358        | 39,683                           | 38,223        | 61,148                           | 59,053        | 37,244                           | 36,032        | 職別工事業                 | Construction by type                                                                  |
| 13,077                                       | 12,141        | 12,607                             | 11,855        | 12,026                           | 11,388        | 19,760                           | 18,928        | 13,220                           | 12,683        | 設備工事業                 | Equipment work                                                                        |
| 77,326                                       | 72,738        | 73,683                             | 69,689        | 66,371                           | 63,280        | 102,903                          | 98,603        | 64,270                           | 61,638        | 計                     | Total                                                                                 |
| 637                                          | 515           | 496                                | 400           | 377                              | 314           | 506                              | 410           | 327                              | 277           | 食料品製造卸売業              | Foodstuffs wholesaling manufacturer                                                   |
| 505                                          | 436           | 346                                | 304           | 263                              | 230           | 369                              | 315           | 174                              | 147           | 繊維工業                  | Textile                                                                               |
| 1,062                                        | 941           | 840                                | 778           | 684                              | 606           | 1,006                            | 922           | 583                              | 544           | 製材、木製品、<br>建材製造卸売業    | Lumber, wood products,<br>building materials<br>wholesaling manufacturer              |
| 711                                          | 636           | 620                                | 565           | 524                              | 489           | 757                              | 696           | 560                              | 522           | 鉄鋼、非鉄金属、<br>金属製品製造卸売業 | Iron and steel, non-<br>ferrous metals, metal<br>products wholesaling<br>manufacturer |
| 620                                          | 526           | 634                                | 557           | 512                              | 457           | 786                              | 713           | 525                              | 479           | 機械器具製造卸売業             | General machinery<br>wholesaling manufacturer                                         |
| 405                                          | 322           | 269                                | 225           | 236                              | 205           | 271                              | 229           | 126                              | 107           | 印刷業                   | Printing                                                                              |
| 432                                          | 385           | 266                                | 239           | 227                              | 198           | 284                              | 253           | 177                              | 149           | 雑貨、一般用具類<br>製造卸売業     | General merchandise,<br>general tool wholesaling<br>manufacturer                      |
| 1,887                                        | 974           | 1,932                              | 916           | 1,708                            | 778           | 2,774                            | 1,016         | 2,491                            | 763           | その他の製造卸売業             | Other wholesaling<br>manufacturer                                                     |
| 145                                          | 111           | 120                                | 96            | 108                              | 72            | 164                              | 117           | 96                               | 66            | 食品受託加工業               | Processing on food<br>commission                                                      |
| 879                                          | 787           | 604                                | 540           | 380                              | 334           | 493                              | 438           | 259                              | 223           | 繊維受託加工業               | Processing on textile<br>commission                                                   |
| 2,460                                        | 2,251         | 2,181                              | 2,034         | 1,854                            | 1,734         | 2,673                            | 2,539         | 1,805                            | 1,710         | 金属受託加工業               | Processing on metal<br>commission                                                     |
| 1,094                                        | 985           | 917                                | 849           | 732                              | 679           | 1,089                            | 1,024         | 758                              | 699           | 機械部品受託加工業             | Processing on machine parts<br>commission                                             |
| 255                                          | 205           | 177                                | 151           | 166                              | 149           | 176                              | 162           | 108                              | 97            | 印刷関連受託加工業             | Printing or other related<br>business commission                                      |
| 1,376                                        | 1,218         | 1,112                              | 1,003         | 860                              | 766           | 1,256                            | 1,153         | 761                              | 694           | その他の受託加工業             | Processing on others<br>commission                                                    |
| 12,468                                       | 10,292        | 10,514                             | 8,657         | 8,631                            | 7,011         | 12,604                           | 9,987         | 8,750                            | 6,477         | 計                     | Total                                                                                 |
| 721                                          | 598           | 533                                | 438           | 434                              | 360           | 591                              | 497           | 415                              | 354           | 飲食料品卸売業               | Foodstuffs and beverages                                                              |
| 314                                          | 246           | 243                                | 186           | 157                              | 124           | 221                              | 188           | 127                              | 109           | 繊維、身まわり品卸売業           | Textiles, clothing, and<br>accessories                                                |
| 1,079                                        | 935           | 877                                | 781           | 686                              | 626           | 1,024                            | 936           | 690                              | 624           | 木材、家具、建材卸売業           | Lumber, furniture, building<br>materials                                              |
| 672                                          | 565           | 532                                | 453           | 436                              | 373           | 599                              | 526           | 400                              | 333           | 機械器具類卸売業              | Machinery and appliances                                                              |
| 531                                          | 436           | 378                                | 308           | 274                              | 229           | 384                              | 318           | 280                              | 227           | 雑貨類、一般用具類卸売業          | General merchandise and<br>general tools                                              |
| 1,026                                        | 806           | 880                                | 719           | 694                              | 561           | 1,085                            | 865           | 737                              | 580           | その他の卸売業               | Others                                                                                |
| 4,343                                        | 3,586         | 3,443                              | 2,885         | 2,681                            | 2,273         | 3,904                            | 3,330         | 2,649                            | 2,227         | 計                     | Total                                                                                 |
| 240                                          | 175           | 184                                | 143           | 143                              | 104           | 207                              | 142           | 127                              | 77            | 各種商品小売業               | General merchandise                                                                   |
| 5,260                                        | 4,217         | 4,118                              | 3,407         | 3,441                            | 2,886         | 5,115                            | 4,405         | 3,479                            | 3,010         | 飲食料品小売業               | Foodstuffs and beverages                                                              |
| 1,668                                        | 1,323         | 1,183                              | 953           | 865                              | 683           | 1,093                            | 852           | 638                              | 485           | 繊維、衣服、<br>身まわり品小売業    | Textiles, clothing, and<br>accessories                                                |
| 151                                          | 117           | 107                                | 92            | 79                               | 65            | 106                              | 91            | 69                               | 53            | 家具小売業                 | Furniture                                                                             |
| 3,924                                        | 3,117         | 2,860                              | 2,273         | 2,253                            | 1,808         | 3,077                            | 2,433         | 2,092                            | 1,669         | 雑貨類、日用品類小売業           | General merchandise,<br>articles for daily use                                        |
| 3,495                                        | 3,060         | 2,751                              | 2,397         | 2,207                            | 1,940         | 2,944                            | 2,587         | 1,807                            | 1,553         | 機械器具小売業               | General machinery                                                                     |
| 4,763                                        | 3,612         | 3,715                              | 2,794         | 2,996                            | 2,207         | 4,432                            | 3,177         | 2,748                            | 1,813         | その他の小売業               | Others                                                                                |
| 2,135                                        | 1,894         | 1,602                              | 1,417         | 1,250                            | 1,106         | 1,673                            | 1,513         | 1,016                            | 903           | 食料品製造小売業              | Groceries manufacturing                                                               |
| 173                                          | 144           | 116                                | 98            | 96                               | 79            | 110                              | 92            | 61                               | 53            | 衣服、繊維製身まわり品製造小売業      | Clothing, textiles and<br>accessories manufacturing                                   |
| 1,362                                        | 1,223         | 1,063                              | 990           | 847                              | 789           | 1,100                            | 1,010         | 624                              | 583           | 家具、建具製造小売業            | Furniture, building<br>materials manufacturing                                        |
| 328                                          | 265           | 209                                | 164           | 160                              | 131           | 207                              | 165           | 102                              | 86            | 日用品類製造小売業             | Articles for daily use<br>manufacturing                                               |
| 763                                          | 575           | 610                                | 502           | 492                              | 389           | 692                              | 553           | 432                              | 329           | その他の製造小売業             | Other manufacturing                                                                   |
| 24,262                                       | 19,722        | 18,518                             | 15,230        | 14,829                           | 12,187        | 20,756                           | 17,020        | 13,195                           | 10,614        | 計                     | Total                                                                                 |
| 70                                           | 52            | 61                                 | 51            | 64                               | 49            | 113                              | 87            | 85                               | 71            | 情報サービス業               | Information service                                                                   |
| 72                                           | 61            | 61                                 | 49            | 36                               | 32            | 76                               | 65            | 44                               | 39            | 新聞、出版業                | Newspaper, publishing                                                                 |
| 142                                          | 113           | 122                                | 100           | 100                              | 81            | 189                              | 152           | 129                              | 110           | 計                     | Total                                                                                 |
| 17,669                                       | 15,600        | 14,370                             | 12,687        | 11,213                           | 9,920         | 13,534                           | 11,922        | 6,143                            | 5,279         | 道路運送業                 | Road transport                                                                        |
| 86                                           | 73            | 81                                 | 57            | 69                               | 54            | 77                               | 64            | 58                               | 46            | 水運業                   | Transport by water                                                                    |
| 17,755                                       | 15,673        | 14,451                             | 12,744        | 11,282                           | 9,974         | 13,611                           | 11,986        | 6,201                            | 5,325         | 計                     | Total                                                                                 |

## (4) 所得種類別（業種別）人員、所得金額（合計）（その１の２）

Number of income earners and amount of income by income type (business type) (Total) &lt;1-2&gt;

| 区 分<br>Type                                         |                 | 人 員                    |             | 所得金額<br>Amount of<br>income | 所 得 階 級 別 人 員 数<br>Number of Persons by income rank |             |                                  |             |                                    |             |
|-----------------------------------------------------|-----------------|------------------------|-------------|-----------------------------|-----------------------------------------------------|-------------|----------------------------------|-------------|------------------------------------|-------------|
|                                                     |                 | Number of<br>taxpayers | 主たるもの       |                             | 70万円以下<br>0.7 million yen or less                   |             | 100万円以下<br>1 million yen or less |             | 150万円以下<br>1.5 million yen or less |             |
|                                                     |                 |                        | Main        |                             | 主たるもの<br>Main                                       |             | 主たるもの<br>Main                    |             | 主たるもの<br>Main                      |             |
|                                                     |                 | 人<br>Person            | 人<br>Person | 百万円<br>Million yen          | 人<br>Person                                         | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                        | 人<br>Person |
| 金融業<br>Finance and<br>Insurance                     | 金融業             | 1,833                  | 1,487       | 5,616                       | 411                                                 | 392         | 105                              | 89          | 185                                | 149         |
|                                                     | 保険代理業           | 18,367                 | 14,390      | 38,663                      | 3,590                                               | 3,159       | 1,544                            | 1,231       | 2,244                              | 1,671       |
|                                                     | 計               | 20,200                 | 15,877      | 44,279                      | 4,001                                               | 3,551       | 1,649                            | 1,320       | 2,429                              | 1,820       |
|                                                     | 不動産業            | 12,528                 | 8,769       | 29,974                      | 2,827                                               | 2,615       | 674                              | 520         | 1,033                              | 701         |
| 観光業<br>Hotel business                               | 料理飲食業           | 303,795                | 285,134     | 329,990                     | 164,021                                             | 160,665     | 25,109                           | 23,175      | 32,134                             | 29,292      |
|                                                     | 旅館              | 11,220                 | 9,792       | 13,110                      | 6,063                                               | 5,812       | 696                              | 576         | 970                                | 770         |
|                                                     | 計               | 315,015                | 294,926     | 343,100                     | 170,084                                             | 166,477     | 25,805                           | 23,751      | 33,104                             | 30,062      |
| 医療業<br>Medical and<br>Health                        | 病院、診療所          | 37,826                 | 33,142      | 1,054,694                   | 863                                                 | 775         | 120                              | 92          | 210                                | 154         |
|                                                     | 歯科              | 46,748                 | 42,939      | 494,342                     | 2,474                                               | 2,300       | 468                              | 397         | 950                                | 773         |
|                                                     | その他の医療保健業       | 99,217                 | 88,530      | 158,771                     | 34,688                                              | 32,955      | 9,193                            | 8,125       | 12,375                             | 10,806      |
|                                                     | 計               | 183,791                | 164,611     | 1,707,807                   | 38,025                                              | 36,030      | 9,781                            | 8,614       | 13,535                             | 11,733      |
| 法律・税務・会計・建築等<br>Lawyer/Tax Account, Architect, etc. | 弁護士             | 36,371                 | 31,399      | 378,284                     | 5,501                                               | 5,443       | 631                              | 598         | 955                                | 869         |
|                                                     | 司法書士、行政書士       | 27,179                 | 22,204      | 106,571                     | 4,447                                               | 4,140       | 1,107                            | 907         | 1,919                              | 1,461       |
|                                                     | その他の法務専門サービス    | 18,343                 | 13,973      | 90,157                      | 1,822                                               | 1,646       | 593                              | 454         | 1,096                              | 761         |
|                                                     | 税理士、公認会計士       | 47,949                 | 36,101      | 353,953                     | 1,538                                               | 1,339       | 492                              | 358         | 971                                | 685         |
|                                                     | その他の経営専門サービス    | 43,124                 | 27,086      | 121,879                     | 6,054                                               | 5,671       | 1,460                            | 1,153       | 2,570                              | 1,743       |
|                                                     | 不動産専門サービス       | 15,415                 | 12,679      | 60,192                      | 1,839                                               | 1,706       | 624                              | 510         | 982                                | 777         |
|                                                     | 土木建築専門サービス      | 23,468                 | 20,030      | 64,898                      | 4,294                                               | 3,994       | 1,280                            | 1,067       | 2,012                              | 1,632       |
|                                                     | 獣医師             | 5,675                  | 4,976       | 33,014                      | 707                                                 | 664         | 150                              | 113         | 313                                | 257         |
|                                                     | 計               | 217,524                | 168,448     | 1,208,948                   | 26,202                                              | 24,603      | 6,337                            | 5,160       | 10,818                             | 8,185       |
|                                                     | 教育、学習支援         | 148,558                | 127,173     | 153,354                     | 72,613                                              | 68,007      | 15,625                           | 13,168      | 17,785                             | 14,398      |
| サービス業<br>Service Industry                           | 洗濯、理容、美容、浴場業    | 291,414                | 271,654     | 350,949                     | 130,927                                             | 125,990     | 32,425                           | 29,715      | 38,049                             | 34,758      |
|                                                     | その他の対個人サービス業    | 47,581                 | 41,645      | 65,292                      | 19,309                                              | 18,420      | 4,391                            | 3,834       | 5,644                              | 4,818       |
|                                                     | 廃棄物処理業          | 2,607                  | 2,345       | 7,101                       | 590                                                 | 572         | 205                              | 182         | 250                                | 229         |
|                                                     | 自動車整備業          | 41,559                 | 38,569      | 80,908                      | 12,193                                              | 11,639      | 3,463                            | 3,141       | 5,176                              | 4,706       |
|                                                     | その他の修理業         | 28,901                 | 26,160      | 65,647                      | 6,441                                               | 6,013       | 2,134                            | 1,818       | 3,489                              | 2,978       |
|                                                     | 物品賃貸業           | 3,453                  | 2,730       | 5,612                       | 1,162                                               | 1,095       | 286                              | 236         | 382                                | 323         |
|                                                     | その他の対事業サービス業    | 320,194                | 275,496     | 568,187                     | 85,323                                              | 81,267      | 39,411                           | 35,933      | 46,773                             | 40,708      |
|                                                     | 娯楽業             | 8,950                  | 7,841       | 11,097                      | 4,287                                               | 4,141       | 730                              | 622         | 886                                | 753         |
|                                                     | 文筆、作曲、美術家       | 140,799                | 125,788     | 346,025                     | 46,526                                              | 44,591      | 10,957                           | 9,762       | 15,025                             | 13,116      |
|                                                     | 芸能関係者           | 71,219                 | 63,164      | 162,517                     | 28,113                                              | 26,742      | 6,142                            | 5,361       | 7,797                              | 6,584       |
|                                                     | 職業選手、競技関係者、職業棋士 | 21,263                 | 17,106      | 153,984                     | 3,067                                               | 2,905       | 912                              | 819         | 1,389                              | 1,197       |
|                                                     | その他のサービス業       | 46,060                 | 39,283      | 73,438                      | 15,808                                              | 15,115      | 4,003                            | 3,553       | 5,491                              | 4,568       |
|                                                     | 計               | 1,172,558              | 1,038,954   | 2,044,111                   | 426,359                                             | 406,497     | 120,684                          | 108,144     | 148,136                            | 129,136     |
|                                                     | その他の事業          | 716,962                | 559,279     | 1,369,024                   | 174,916                                             | 163,232     | 54,616                           | 46,593      | 80,618                             | 64,224      |
| 事業所得（再掲）                                            |                 | 4,521,118              | 3,809,254   | 10,660,622                  | 1,302,073                                           | 1,224,099   | 354,749                          | 302,858     | 507,084                            | 415,144     |
| 利子所得                                                |                 | 19,299                 | 1,866       | 14,383                      | 2,028                                               | 827         | 567                              | 113         | 920                                | 138         |
| 配当所得等                                               |                 | 1,741,623              | 260,978     | 1,589,340                   | 294,128                                             | 147,040     | 74,591                           | 13,985      | 136,061                            | 16,085      |
| 不動産所得                                               |                 | 3,234,577              | 1,532,680   | 6,949,226                   | 349,298                                             | 284,564     | 160,289                          | 109,664     | 274,732                            | 157,542     |
| 給与所得                                                |                 | 12,855,510             | 11,199,629  | 56,513,995                  | 1,094,824                                           | 979,012     | 507,198                          | 420,894     | 1,123,467                          | 933,910     |
| 総合譲渡所得                                              |                 | 75,276                 | 20,822      | 131,990                     | 9,309                                               | 5,760       | 2,887                            | 1,285       | 4,917                              | 1,958       |
| 一時所得                                                |                 | 255,101                | 66,713      | 297,220                     | 30,329                                              | 20,171      | 13,656                           | 6,868       | 22,050                             | 8,224       |
| 雑所得                                                 |                 | 9,205,323              | 5,643,803   | 9,708,741                   | 1,911,015                                           | 1,696,361   | 640,085                          | 491,136     | 1,451,726                          | 1,167,213   |
| （損益通算等による差額）                                        |                 | -                      | -           | 996,534                     | -                                                   | -           | -                                | -           | -                                  | -           |
| 計                                                   |                 | 31,907,827             | 22,535,745  | 86,862,052                  | 4,993,004                                           | 4,357,834   | 1,754,022                        | 1,346,803   | 3,520,957                          | 2,700,214   |
| 分離短期譲渡所得                                            |                 | 16,152                 | 5,075       | 82,647                      | 784                                                 | 586         | 324                              | 210         | 487                                | 274         |
| 分離長期譲渡所得                                            |                 | 328,707                | 246,544     | 5,281,444                   | 9,947                                               | 7,963       | 6,048                            | 4,570       | 10,642                             | 7,209       |
| 株式等の譲渡所得等                                           |                 | 499,837                | 110,858     | 4,173,720                   | 56,299                                              | 30,762      | 15,212                           | 5,236       | 26,454                             | 6,500       |
| 山林所得                                                |                 | 5,880                  | 2,098       | 8,243                       | 628                                                 | 362         | 354                              | 211         | 638                                | 288         |
| 退職所得                                                |                 | 57,063                 | 23,853      | 363,565                     | 935                                                 | 526         | 690                              | 263         | 1,793                              | 576         |
| 総計                                                  |                 | 32,815,466             | 22,924,173  | 96,771,671                  | 5,061,597                                           | 4,398,033   | 1,776,650                        | 1,357,293   | 3,560,971                          | 2,715,061   |

(注) 1 この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

2 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note: 1 This table indicates the breakdown by income rank and industry type with regard to “(1) Breakdown by income type”.

2 Dividend income, etc. includes interest income from public and corporate bonds.

| 所得階級別人員数<br>Number of Persons by income rank |               |                                    |               |                                  |               |                                  |               |                                  |               | 区分<br>Type      |                                                                        |                                          |
|----------------------------------------------|---------------|------------------------------------|---------------|----------------------------------|---------------|----------------------------------|---------------|----------------------------------|---------------|-----------------|------------------------------------------------------------------------|------------------------------------------|
| 200万円以下<br>2 million yen or less             |               | 250万円以下<br>2.5 million yen or less |               | 300万円以下<br>3 million yen or less |               | 400万円以下<br>4 million yen or less |               | 500万円以下<br>5 million yen or less |               |                 |                                                                        |                                          |
|                                              | 主たるもの<br>Main |                                    | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                 |                                                                        |                                          |
| 人<br>Person                                  | 人<br>Person   | 人<br>Person                        | 人<br>Person   | 人<br>Person                      | 人<br>Person   | 人<br>Person                      | 人<br>Person   | 人<br>Person                      | 人<br>Person   |                 |                                                                        |                                          |
| 174                                          | 137           | 178                                | 144           | 143                              | 109           | 193                              | 143           | 108                              | 80            | 金融業             | Finance                                                                | 金保険業<br>Insurance and<br>Finance         |
| 1,908                                        | 1,381         | 1,621                              | 1,170         | 1,310                            | 977           | 1,947                            | 1,514         | 1,317                            | 1,080         | 保険代理業           | Insurance agent                                                        |                                          |
| 2,082                                        | 1,518         | 1,799                              | 1,314         | 1,453                            | 1,086         | 2,140                            | 1,657         | 1,425                            | 1,160         | 計               | Total                                                                  |                                          |
| 1,056                                        | 645           | 977                                | 557           | 810                              | 501           | 1,322                            | 799           | 937                              | 598           | 不動産業            | Real Estate                                                            |                                          |
| 22,323                                       | 19,989        | 15,921                             | 14,075        | 10,971                           | 9,610         | 13,305                           | 11,566        | 7,147                            | 6,176         | 料理飲食業           | Food, restaurant                                                       | 料旅館<br>Restaurant,<br>Hotel business     |
| 748                                          | 579           | 564                                | 414           | 442                              | 360           | 596                              | 460           | 371                              | 277           | 旅館              | Hotel                                                                  |                                          |
| 23,071                                       | 20,568        | 16,485                             | 14,489        | 11,413                           | 9,970         | 13,901                           | 12,026        | 7,518                            | 6,453         | 計               | Total                                                                  |                                          |
| 242                                          | 184           | 266                                | 188           | 306                              | 218           | 656                              | 468           | 754                              | 589           | 病院、診療所          | Hospital, clinic                                                       |                                          |
| 1,147                                        | 971           | 1,226                              | 1,074         | 1,348                            | 1,167         | 2,622                            | 2,349         | 2,878                            | 2,603         | 歯科医             | Dentist                                                                |                                          |
| 9,771                                        | 8,423         | 7,531                              | 6,539         | 5,831                            | 5,058         | 7,891                            | 6,884         | 4,497                            | 3,917         | その他の医療保健業       | Other medical and health                                               |                                          |
| 11,160                                       | 9,578         | 9,023                              | 7,801         | 7,485                            | 6,443         | 11,169                           | 9,701         | 8,129                            | 7,109         | 計               | Total                                                                  |                                          |
| 914                                          | 802           | 911                                | 776           | 961                              | 823           | 1,895                            | 1,576         | 2,110                            | 1,719         | 弁護士             | Lawyer                                                                 | 弁税建<br>Lawyer,Tax Account,Architect,etc. |
| 1,907                                        | 1,325         | 1,783                              | 1,275         | 1,558                            | 1,160         | 2,773                            | 2,228         | 2,252                            | 1,844         | 司法書士、行政書士       | Judicial scrivener,<br>administrative scrivener                        |                                          |
| 1,207                                        | 771           | 1,157                              | 755           | 1,137                            | 761           | 1,935                            | 1,371         | 1,674                            | 1,226         | その他の法務専門サービス    | Other legal affairs specialty service                                  |                                          |
| 1,460                                        | 756           | 1,762                              | 912           | 1,872                            | 1,046         | 3,507                            | 2,530         | 3,559                            | 2,754         | 税理士、公認会計士       | Tax accountant, certified public accountant                            |                                          |
| 2,648                                        | 1,547         | 2,841                              | 1,588         | 2,762                            | 1,550         | 5,043                            | 2,913         | 4,080                            | 2,432         | その他の経営専門サービス    | Other management specialty service                                     | 士士士<br>等                                 |
| 1,004                                        | 784           | 1,068                              | 850           | 1,045                            | 839           | 1,778                            | 1,444         | 1,503                            | 1,224         | 不動産専門サービス       | Real estate specialty service                                          |                                          |
| 2,032                                        | 1,616         | 1,910                              | 1,537         | 1,799                            | 1,497         | 2,951                            | 2,515         | 2,283                            | 1,961         | 土木建築専門サービス      | Civil engineering and construction service                             |                                          |
| 325                                          | 252           | 309                                | 235           | 306                              | 246           | 497                              | 437           | 441                              | 398           | 獣医              | Veterinarian                                                           |                                          |
| 11,497                                       | 7,853         | 11,741                             | 7,928         | 11,440                           | 7,922         | 20,379                           | 15,014        | 17,902                           | 13,558        | 計               | Total                                                                  | サービス業<br>Service Industry                |
| 11,921                                       | 9,081         | 8,157                              | 6,189         | 5,624                            | 4,324         | 6,748                            | 5,107         | 3,479                            | 2,618         | 教育、学習支援         | Education, learning support                                            |                                          |
| 25,968                                       | 23,526        | 18,318                             | 16,648        | 12,794                           | 11,738        | 15,064                           | 13,772        | 7,501                            | 6,771         | 洗濯、理容、美容、浴場業    | Laundries, barbers, beauty culture, bathhouses                         |                                          |
| 4,200                                        | 3,405         | 3,284                              | 2,696         | 2,520                            | 2,080         | 3,169                            | 2,568         | 1,847                            | 1,485         | その他の対個人サービス業    | Other personal services                                                |                                          |
| 240                                          | 217           | 217                                | 187           | 141                              | 126           | 314                              | 279           | 170                              | 152           | 廃棄物処理業          | Waste disposal                                                         |                                          |
| 4,289                                        | 3,939         | 3,537                              | 3,287         | 2,703                            | 2,498         | 3,860                            | 3,597         | 2,385                            | 2,202         | 自動車整備業          | Automobile repair                                                      |                                          |
| 3,047                                        | 2,623         | 2,601                              | 2,329         | 2,194                            | 2,009         | 3,352                            | 3,126         | 2,046                            | 1,910         | その他の修理業         | Other repair                                                           |                                          |
| 294                                          | 235           | 226                                | 178           | 202                              | 148           | 247                              | 184           | 159                              | 98            | 物品賃貸業           | Leasing                                                                |                                          |
| 32,469                                       | 26,701        | 24,377                             | 19,484        | 18,468                           | 14,790        | 25,545                           | 20,272        | 16,077                           | 12,138        | その他の対事業サービス業    | Other services for business offices                                    |                                          |
| 721                                          | 564           | 521                                | 421           | 383                              | 306           | 497                              | 401           | 321                              | 242           | 娯楽業             | Amusement                                                              |                                          |
| 12,477                                       | 10,784        | 9,994                              | 8,544         | 8,175                            | 6,988         | 11,739                           | 10,081        | 7,442                            | 6,334         | 文筆、作曲、美術家       | Literature, composition, artist                                        |                                          |
| 5,585                                        | 4,565         | 4,422                              | 3,689         | 3,361                            | 2,835         | 4,795                            | 4,100         | 3,067                            | 2,606         | 芸能関係者           | Show business                                                          |                                          |
| 1,266                                        | 1,035         | 1,157                              | 897           | 1,149                            | 862           | 2,022                            | 1,446         | 1,724                            | 1,299         | 職業選手、競技関係者、職業棋士 | Professional athlete, persons involved in game, professional Go player |                                          |
| 4,431                                        | 3,515         | 3,588                              | 2,813         | 2,776                            | 2,219         | 3,831                            | 2,977         | 2,185                            | 1,718         | その他のサービス業       | Other services                                                         |                                          |
| 106,908                                      | 90,190        | 80,399                             | 67,362        | 60,490                           | 50,923        | 81,183                           | 67,910        | 48,403                           | 39,573        | 計               | Total                                                                  |                                          |
| 71,182                                       | 52,918        | 61,117                             | 44,581        | 50,306                           | 36,727        | 72,766                           | 52,186        | 47,305                           | 33,097        | その他の事業          | Other Business                                                         |                                          |
| 421,059                                      | 334,103       | 347,512                            | 276,386       | 282,662                          | 227,098       | 406,325                          | 328,059       | 258,643                          | 206,539       | 事業所得（再掲）        | Operating income (Re-grouped)                                          |                                          |
| 848                                          | 117           | 833                                | 98            | 740                              | 65            | 1,242                            | 122           | 1,115                            | 68            | 利子所得            | Interest income                                                        |                                          |
| 138,796                                      | 12,054        | 122,912                            | 9,233         | 108,002                          | 7,828         | 176,616                          | 12,188        | 139,203                          | 8,939         | 配当所得等           | Dividend income, etc.                                                  |                                          |
| 277,690                                      | 131,879       | 252,938                            | 110,511       | 220,129                          | 95,872        | 352,089                          | 155,213       | 272,107                          | 115,389       | 不動産所得           | Real estate income                                                     |                                          |
| 1,212,175                                    | 1,004,526     | 1,152,171                          | 975,889       | 975,366                          | 835,984       | 1,636,732                        | 1,456,013     | 1,206,443                        | 1,100,581     | 給与所得            | Employment income                                                      |                                          |
| 4,909                                        | 1,654         | 4,396                              | 1,219         | 4,274                            | 1,167         | 7,480                            | 1,953         | 6,210                            | 1,377         | 総合譲渡所得          | Comprehensive capital gains                                            |                                          |
| 22,546                                       | 5,978         | 19,518                             | 4,431         | 16,516                           | 3,446         | 26,205                           | 5,142         | 19,508                           | 3,371         | 一時所得            | Occasional income                                                      |                                          |
| 1,264,438                                    | 926,110       | 900,839                            | 555,015       | 646,552                          | 335,910       | 798,026                          | 301,081       | 427,560                          | 95,642        | 雑所得             | Miscellaneous income                                                   |                                          |
| -                                            | -             | -                                  | -             | -                                | -             | -                                | -             | -                                | -             | (損益通算等による差額)    | (Difference by aggregation of profit and loss, etc.)                   |                                          |
| 3,342,461                                    | 2,416,421     | 2,801,119                          | 1,932,782     | 2,254,241                        | 1,507,370     | 3,404,715                        | 2,259,771     | 2,330,789                        | 1,531,906     | 計               | Total                                                                  |                                          |
| 523                                          | 258           | 510                                | 206           | 545                              | 210           | 1,120                            | 379           | 1,116                            | 310           | 分離短期譲渡所得        | Short term separate capital gains                                      |                                          |
| 11,896                                       | 7,467         | 11,730                             | 7,059         | 11,932                           | 7,485         | 22,236                           | 14,599        | 20,535                           | 14,051        | 分離長期譲渡所得        | Long term separate capital gains                                       |                                          |
| 28,389                                       | 5,089         | 27,141                             | 4,151         | 25,780                           | 3,641         | 48,597                           | 6,228         | 43,482                           | 5,026         | 株式等の譲渡所得等       | Capital gains of stocks,etc.                                           |                                          |
| 595                                          | 210           | 549                                | 187           | 411                              | 140           | 637                              | 201           | 444                              | 121           | 山林所得            | Timber income                                                          |                                          |
| 2,409                                        | 993           | 2,733                              | 1,490         | 2,815                            | 1,600         | 5,438                            | 2,729         | 4,826                            | 2,093         | 退職所得            | Retirement income                                                      |                                          |
| 3,386,273                                    | 2,430,438     | 2,843,782                          | 1,945,875     | 2,295,724                        | 1,520,446     | 3,482,743                        | 2,283,907     | 2,401,192                        | 1,553,507     | 総計              | Grand Total                                                            |                                          |

## (4) 所得種類別（業種別）人員、所得金額（合計）（その2の1）

Number of income earners and amount of income by income type (business type) (Total) &lt;2-1&gt;

| 区 分<br>Type                                                       |                                                                                                                        |                                           | 所 得 階 級 別 人 員 数<br>Number of Persons by income rank |             |                                  |             |                                  |             |                                     |             |                                     |             |             |  |
|-------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-----------------------------------------------------|-------------|----------------------------------|-------------|----------------------------------|-------------|-------------------------------------|-------------|-------------------------------------|-------------|-------------|--|
|                                                                   |                                                                                                                        |                                           | 600万円以下<br>6 million yen or less                    |             | 700万円以下<br>7 million yen or less |             | 800万円以下<br>8 million yen or less |             | 1,000万円以下<br>10 million yen or less |             | 1,200万円以下<br>12 million yen or less |             |             |  |
|                                                                   |                                                                                                                        |                                           | 主たるもの<br>Main                                       |             | 主たるもの<br>Main                    |             | 主たるもの<br>Main                    |             | 主たるもの<br>Main                       |             | 主たるもの<br>Main                       |             |             |  |
|                                                                   |                                                                                                                        |                                           | 人<br>Person                                         | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                         | 人<br>Person | 人<br>Person                         | 人<br>Person | 人<br>Person |  |
| 事 業 所 得<br>Operating income                                       |                                                                                                                        |                                           | 165,199                                             | 130,543     | 108,773                          | 84,987      | 74,024                           | 57,834      | 89,843                              | 69,698      | 50,468                              | 38,324      |             |  |
| 農 水 産 林 業<br>Agriculture, Forestry and Fishing                    | 農 業<br>Agriculture                                                                                                     | 18,721                                    | 10,415                                              | 12,645      | 7,221                            | 8,286       | 5,085                            | 10,044      | 6,360                               | 5,371       | 3,392                               |             |             |  |
|                                                                   | 林 業<br>Forestry                                                                                                        | 203                                       | 184                                                 | 119         | 109                              | 90          | 77                               | 131         | 120                                 | 68          | 62                                  |             |             |  |
|                                                                   | 漁 業、水産養殖業<br>Fishery, Aquaculture                                                                                      | 2,128                                     | 1,868                                               | 1,594       | 1,410                            | 1,125       | 1,020                            | 1,599       | 1,479                               | 946         | 891                                 |             |             |  |
|                                                                   | 計<br>Total                                                                                                             | 21,052                                    | 12,467                                              | 14,358      | 8,740                            | 9,501       | 6,182                            | 11,774      | 7,959                               | 6,385       | 4,345                               |             |             |  |
| 鉱 業<br>Mining                                                     | 鉱 業<br>Mining                                                                                                          | 9                                         | 7                                                   | 2           | 2                                | 5           | 5                                | 3           | 3                                   | 3           | 3                                   |             |             |  |
|                                                                   | 建設業<br>(Construction)                                                                                                  | 総 合 工 事 業<br>General construction         | 8,184                                               | 7,636       | 4,837                            | 4,467       | 2,949                            | 2,726       | 3,229                               | 2,952       | 1,495                               | 1,354       |             |  |
| 職 別 工 事 業<br>Construction by type                                 |                                                                                                                        | 21,154                                    | 20,374                                              | 11,744      | 11,295                           | 7,058       | 6,792                            | 7,053       | 6,673                               | 2,864       | 2,665                               |             |             |  |
| 設 備 工 事 業<br>Equipment work                                       |                                                                                                                        | 8,345                                     | 8,022                                               | 5,114       | 4,925                            | 3,159       | 3,026                            | 3,562       | 3,400                               | 1,548       | 1,475                               |             |             |  |
| 計<br>Total                                                        |                                                                                                                        | 37,683                                    | 36,032                                              | 21,695      | 20,687                           | 13,166      | 12,544                           | 13,844      | 13,025                              | 5,907       | 5,494                               |             |             |  |
| 製 造 業<br>(Manufacturing)                                          | 食 料 品 製 造 卸 売 業<br>Foodstuffs wholesaling manufacturer                                                                 | 208                                       | 175                                                 | 155         | 139                              | 133         | 106                              | 129         | 113                                 | 92          | 78                                  |             |             |  |
|                                                                   | 織 維 工 業<br>Textile                                                                                                     | 111                                       | 94                                                  | 83          | 71                               | 39          | 35                               | 45          | 42                                  | 23          | 20                                  |             |             |  |
|                                                                   | 製 材、木 製 品、<br>建 材 製 造 卸 売 業<br>Lumber, wood products,<br>building materials<br>wholesaling manufacturer                | 307                                       | 281                                                 | 211         | 192                              | 146         | 126                              | 169         | 149                                 | 62          | 57                                  |             |             |  |
|                                                                   | 鉄 鋼、非 鉄 金 属、<br>金 属 製 品 製 造 卸 売 業<br>Iron and steel, non-ferrous<br>metals, metal products<br>wholesaling manufacturer | 347                                       | 312                                                 | 215         | 201                              | 165         | 155                              | 183         | 166                                 | 69          | 63                                  |             |             |  |
|                                                                   | 機 械 器 具 製 造 卸 売 業<br>General machinery<br>wholesaling manufacturer                                                     | 346                                       | 310                                                 | 219         | 193                              | 153         | 146                              | 188         | 174                                 | 83          | 67                                  |             |             |  |
|                                                                   | 印 刷 業<br>Printing                                                                                                      | 88                                        | 80                                                  | 54          | 49                               | 36          | 36                               | 35          | 30                                  | 20          | 17                                  |             |             |  |
|                                                                   | 雑 貨、一 般 用 具 類<br>製 造 卸 売 業<br>General merchandise,<br>general tool wholesaling<br>manufacturer                         | 91                                        | 77                                                  | 65          | 55                               | 41          | 37                               | 51          | 48                                  | 23          | 22                                  |             |             |  |
|                                                                   | そ の 他 の 製 造 卸 売 業<br>Other wholesaling<br>manufacturer                                                                 | 1,908                                     | 488                                                 | 1,405       | 339                              | 1,006       | 225                              | 1,189       | 251                                 | 676         | 124                                 |             |             |  |
|                                                                   | 食 品 受 託 加 工 業<br>Processing on food<br>commission                                                                      | 57                                        | 38                                                  | 34          | 24                               | 21          | 14                               | 27          | 14                                  | 17          | 9                                   |             |             |  |
|                                                                   | 織 維 受 託 加 工 業<br>Processing on textile<br>commission                                                                   | 146                                       | 124                                                 | 90          | 73                               | 53          | 45                               | 60          | 42                                  | 20          | 14                                  |             |             |  |
|                                                                   | 金 属 受 託 加 工 業<br>Processing on metal<br>commission                                                                     | 1,041                                     | 984                                                 | 666         | 627                              | 420         | 394                              | 475         | 446                                 | 242         | 220                                 |             |             |  |
|                                                                   | 機 械 部 品 受 託 加 工 業<br>Processing on machine parts<br>commission                                                         | 487                                       | 453                                                 | 334         | 308                              | 200         | 190                              | 261         | 247                                 | 153         | 142                                 |             |             |  |
|                                                                   | 印 刷 関 連 受 託 加 工 業<br>Printing or other related<br>business commission                                                  | 67                                        | 61                                                  | 34          | 28                               | 25          | 22                               | 28          | 23                                  | 11          | 10                                  |             |             |  |
|                                                                   | そ の 他 の 受 託 加 工 業<br>Processing on others<br>commission                                                                | 427                                       | 394                                                 | 267         | 236                              | 181         | 162                              | 198         | 178                                 | 107         | 96                                  |             |             |  |
|                                                                   | 計<br>Total                                                                                                             | 5,631                                     | 3,871                                               | 3,832       | 2,535                            | 2,619       | 1,693                            | 3,038       | 1,923                               | 1,598       | 939                                 |             |             |  |
|                                                                   | 卸 売 業<br>(Wholesale)                                                                                                   | 飲 食 料 品 卸 売 業<br>Foodstuffs and beverages | 227                                                 | 191         | 185                              | 156         | 112                              | 93          | 126                                 | 105         | 95                                  | 77          |             |  |
| 織 維、身 ま わ り 品 卸 売 業<br>Textiles, clothing, and<br>accessories     |                                                                                                                        | 98                                        | 76                                                  | 46          | 42                               | 46          | 37                               | 59          | 49                                  | 24          | 18                                  |             |             |  |
| 木 材、家 具、建 材 卸 売 業<br>Lumber, furniture, building<br>materials     |                                                                                                                        | 411                                       | 370                                                 | 281         | 253                              | 178         | 164                              | 212         | 181                                 | 104         | 91                                  |             |             |  |
| 機 械 器 具 類 卸 売 業<br>Machinery and appliances                       |                                                                                                                        | 266                                       | 239                                                 | 189         | 161                              | 124         | 107                              | 181         | 153                                 | 78          | 65                                  |             |             |  |
| 雑 貨 類、一 般 用 具 類 卸 売 業<br>General merchandise and<br>general tools |                                                                                                                        | 153                                       | 131                                                 | 94          | 74                               | 79          | 62                               | 87          | 73                                  | 45          | 38                                  |             |             |  |
| そ の 他 の 卸 売 業<br>Others                                           |                                                                                                                        | 543                                       | 416                                                 | 346         | 262                              | 267         | 213                              | 349         | 285                                 | 219         | 156                                 |             |             |  |
| 計<br>Total                                                        | 1,698                                                                                                                  | 1,423                                     | 1,141                                               | 948         | 806                              | 676         | 1,014                            | 846         | 565                                 | 445         |                                     |             |             |  |
| 小 売 業<br>(Retail)                                                 | 各 種 商 品 小 売 業<br>General merchandise                                                                                   | 76                                        | 44                                                  | 53          | 32                               | 28          | 14                               | 37          | 19                                  | 15          | 11                                  |             |             |  |
|                                                                   | 飲 食 料 品 小 売 業<br>Foodstuffs and beverages                                                                              | 2,280                                     | 1,971                                               | 1,548       | 1,342                            | 1,066       | 923                              | 1,302       | 1,111                               | 622         | 522                                 |             |             |  |
|                                                                   | 織 維、衣 服、<br>身 ま わ り 品 小 売 業<br>Textiles, clothing, and<br>accessories                                                  | 425                                       | 324                                                 | 296         | 230                              | 233         | 182                              | 246         | 218                                 | 134         | 112                                 |             |             |  |
|                                                                   | 家 具 小 売 業<br>Furniture                                                                                                 | 38                                        | 35                                                  | 25          | 19                               | 13          | 10                               | 20          | 18                                  | 8           | 8                                   |             |             |  |
|                                                                   | 雑 貨 類、日 用 具 類 小 売 業<br>General merchandise,<br>articles for daily use                                                  | 1,435                                     | 1,143                                               | 981         | 809                              | 678         | 543                              | 825         | 662                                 | 467         | 375                                 |             |             |  |
|                                                                   | 機 械 器 具 小 売 業<br>General machinery                                                                                     | 1,174                                     | 990                                                 | 701         | 603                              | 467         | 385                              | 542         | 467                                 | 261         | 208                                 |             |             |  |
|                                                                   | そ の 他 の 小 売 業<br>Others                                                                                                | 1,826                                     | 1,165                                               | 1,142       | 761                              | 782         | 521                              | 873         | 559                                 | 455         | 302                                 |             |             |  |
|                                                                   | 食 料 品 製 造 小 売 業<br>Groceries manufacturing                                                                             | 573                                       | 516                                                 | 365         | 336                              | 243         | 215                              | 295         | 258                                 | 124         | 102                                 |             |             |  |
|                                                                   | 衣 服、織 維 製 身 ま<br>わ り 品 製 造 小 売 業<br>Clothing, textiles and<br>accessories manufacturing                                | 38                                        | 30                                                  | 27          | 20                               | 18          | 16                               | 8           | 6                                   | 8           | 6                                   |             |             |  |
|                                                                   | 家 具、建 具 製 造 小 売<br>業<br>Furniture, building materials<br>manufacturing                                                 | 395                                       | 364                                                 | 227         | 203                              | 133         | 124                              | 137         | 125                                 | 62          | 51                                  |             |             |  |
| 日 用 具 類 製 造 小 売 業<br>Articles for daily use<br>manufacturing      | 59                                                                                                                     | 47                                        | 52                                                  | 44          | 21                               | 19          | 21                               | 14          | 10                                  | 8           |                                     |             |             |  |
| そ の 他 の 製 造 小 売 業<br>Other manufacturing                          | 278                                                                                                                    | 205                                       | 141                                                 | 108         | 102                              | 75          | 102                              | 72          | 57                                  | 34          |                                     |             |             |  |
| 計<br>Total                                                        | 8,597                                                                                                                  | 6,834                                     | 5,558                                               | 4,507       | 3,784                            | 3,027       | 4,408                            | 3,529       | 2,223                               | 1,739       |                                     |             |             |  |
| 情 通 信 業<br>(Information and<br>Communications)                    | 情 報 サ ー ビ ス 業<br>Information service                                                                                   | 61                                        | 49                                                  | 40          | 31                               | 39          | 32                               | 35          | 26                                  | 14          | 9                                   |             |             |  |
|                                                                   | 新 聞、出 版 業<br>Newspaper, publishing                                                                                     | 37                                        | 29                                                  | 18          | 15                               | 20          | 17                               | 19          | 14                                  | 13          | 9                                   |             |             |  |
|                                                                   | 計<br>Total                                                                                                             | 98                                        | 78                                                  | 58          | 46                               | 59          | 49                               | 54          | 40                                  | 27          | 18                                  |             |             |  |
| 運 輸 業<br>(Transport)                                              | 道 路 運 送 業<br>Road transport                                                                                            | 2,612                                     | 2,180                                               | 1,242       | 1,031                            | 625         | 489                              | 599         | 452                                 | 253         | 167                                 |             |             |  |
|                                                                   | 水 運 業<br>Transport by water                                                                                            | 48                                        | 37                                                  | 23          | 19                               | 19          | 17                               | 38          | 31                                  | 13          | 10                                  |             |             |  |
|                                                                   | 計<br>Total                                                                                                             | 2,660                                     | 2,217                                               | 1,265       | 1,050                            | 644         | 506                              | 637         | 483                                 | 266         | 177                                 |             |             |  |

(注) この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

Note: This table indicates the breakdown by income rank and industry type with regard to “(1) Breakdown by income type”.

| 所得階級別人員数<br>Number of Persons by income rank |               |                                     |               |                                     |               |                                     |               |                                  |               | 区分<br>Type               |                                                                                   |            |
|----------------------------------------------|---------------|-------------------------------------|---------------|-------------------------------------|---------------|-------------------------------------|---------------|----------------------------------|---------------|--------------------------|-----------------------------------------------------------------------------------|------------|
| 1,500万円以下<br>15 million yen or less          |               | 2,000万円以下<br>20 million yen or less |               | 3,000万円以下<br>30 million yen or less |               | 5,000万円以下<br>50 million yen or less |               | 1億円以下<br>100 million yen or less |               |                          |                                                                                   |            |
|                                              | 主たるもの<br>Main |                                     | 主たるもの<br>Main |                                     | 主たるもの<br>Main |                                     | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                          |                                                                                   |            |
| Person                                       | Person        | Person                              | Person        | Person                              | Person        | Person                              | Person        | Person                           | Person        |                          |                                                                                   |            |
| 44,768                                       | 33,827        | 40,153                              | 29,772        | 32,774                              | 23,915        | 20,531                              | 15,416        | 10,604                           | 8,055         | 事業所得<br>Operating income |                                                                                   |            |
| 4,357                                        | 2,632         | 3,300                               | 1,754         | 2,105                               | 890           | 1,012                               | 224           | 444                              | 44            | 農業                       | Agriculture                                                                       | 農水産<br>林業  |
| 62                                           | 58            | 63                                  | 59            | 31                                  | 28            | 12                                  | 11            | 7                                | 7             | 林業                       | Forestry                                                                          |            |
| 854                                          | 797           | 789                                 | 743           | 820                                 | 773           | 926                                 | 910           | 313                              | 309           | 漁業、水産養殖業                 | Fishery, Aquaculture                                                              |            |
| 5,273                                        | 3,487         | 4,152                               | 2,556         | 2,956                               | 1,691         | 1,950                               | 1,145         | 764                              | 360           | 計                        | Total                                                                             |            |
| 1                                            | 1             | 1                                   | 1             | 1                                   | 1             | 1                                   | -             | 1                                | 1             | 鉱業                       | Mining                                                                            |            |
| 1,005                                        | 878           | 651                                 | 528           | 317                                 | 251           | 104                                 | 73            | 42                               | 22            | 総合工事業                    | General construction                                                              | 建設業        |
| 1,876                                        | 1,728         | 1,039                               | 927           | 424                                 | 327           | 135                                 | 82            | 53                               | 22            | 職別工事業                    | Construction by type                                                              |            |
| 1,052                                        | 999           | 575                                 | 524           | 257                                 | 225           | 78                                  | 51            | 21                               | 7             | 設備工事業                    | Equipment work                                                                    |            |
| 3,933                                        | 3,605         | 2,265                               | 1,979         | 998                                 | 803           | 317                                 | 206           | 116                              | 51            | 計                        | Total                                                                             |            |
| 58                                           | 44            | 33                                  | 23            | 18                                  | 12            | 10                                  | 4             | 4                                | 2             | 食料品製造卸売業                 | Foodstuffs wholesaling manufacturer                                               | 製造業        |
| 24                                           | 22            | 12                                  | 6             | 3                                   | 3             | 1                                   | -             | -                                | -             | 繊維工業                     | Textile                                                                           |            |
| 64                                           | 53            | 35                                  | 26            | 16                                  | 11            | 14                                  | 8             | 3                                | -             | 製材、木製品、<br>建材製造卸売業       | Lumber, wood products,<br>building materials<br>wholesaling manufacturer          |            |
| 78                                           | 71            | 54                                  | 43            | 30                                  | 28            | 10                                  | 9             | 5                                | 2             | 鉄鋼、非鉄金属、<br>金属製品製造卸売業    | Iron and steel, non-ferrous<br>metals, metal products<br>wholesaling manufacturer |            |
| 61                                           | 53            | 44                                  | 35            | 30                                  | 26            | 7                                   | 5             | 4                                | 3             | 機械器具製造卸売業                | General machinery wholesaling<br>manufacturer                                     |            |
| 11                                           | 9             | 5                                   | 1             | 4                                   | 1             | 1                                   | -             | -                                | -             | 印刷業                      | Printing                                                                          |            |
| 14                                           | 11            | 16                                  | 12            | 4                                   | 4             | 7                                   | 3             | 3                                | 1             | 雑貨、一般用具類<br>製造卸売業        | General merchandise,<br>general tool wholesaling<br>manufacturer                  |            |
| 561                                          | 106           | 529                                 | 67            | 409                                 | 38            | 265                                 | 27            | 158                              | 11            | その他の製造卸売業                | Other wholesaling<br>manufacturer                                                 |            |
| 16                                           | 10            | 10                                  | 4             | 5                                   | 4             | 3                                   | 1             | 3                                | 2             | 食品受託加工業                  | Processing on food<br>commission                                                  |            |
| 14                                           | 6             | 14                                  | 8             | 12                                  | 8             | 2                                   | 1             | 1                                | 1             | 繊維受託加工業                  | Processing on textile<br>commission                                               |            |
| 199                                          | 178           | 117                                 | 105           | 46                                  | 31            | 28                                  | 23            | 7                                | 2             | 金属受託加工業                  | Processing on metal<br>commission                                                 |            |
| 109                                          | 95            | 59                                  | 55            | 48                                  | 39            | 12                                  | 9             | 3                                | 2             | 機械部品受託加工業                | Processing on machine parts<br>commission                                         |            |
| 12                                           | 9             | 11                                  | 6             | 2                                   | -             | 1                                   | 1             | -                                | -             | 印刷関連受託加工業                | Printing or other related<br>business commission                                  |            |
| 80                                           | 72            | 56                                  | 51            | 26                                  | 22            | 14                                  | 8             | 3                                | 2             | その他の受託加工業                | Processing on others<br>commission                                                |            |
| 1,301                                        | 739           | 995                                 | 442           | 653                                 | 227           | 375                                 | 99            | 194                              | 28            | 計                        | Total                                                                             |            |
| 79                                           | 60            | 46                                  | 35            | 40                                  | 32            | 21                                  | 18            | 7                                | 4             | 飲食料品卸売業                  | Foodstuffs and beverages                                                          |            |
| 18                                           | 14            | 16                                  | 12            | 7                                   | 3             | 4                                   | 2             | 2                                | 1             | 繊維、身まわり品卸売業              | Textiles, clothing, and<br>accessories                                            |            |
| 75                                           | 57            | 68                                  | 49            | 46                                  | 34            | 15                                  | 10            | 7                                | 3             | 木材、家具、建材卸売業              | Lumber, furniture, building<br>materials                                          |            |
| 72                                           | 62            | 46                                  | 38            | 27                                  | 18            | 11                                  | 9             | 8                                | 5             | 機械器具類卸売業                 | Machinery and appliances                                                          |            |
| 28                                           | 25            | 27                                  | 21            | 30                                  | 22            | 6                                   | 2             | 3                                | 2             | 雑貨類、一般用具類卸売業             | General merchandise and<br>general tools                                          | 小売業        |
| 177                                          | 136           | 149                                 | 114           | 114                                 | 81            | 53                                  | 41            | 31                               | 20            | その他の卸売業                  | Others                                                                            |            |
| 449                                          | 354           | 352                                 | 269           | 264                                 | 190           | 110                                 | 82            | 58                               | 35            | 計                        | Total                                                                             |            |
| 7                                            | 4             | 13                                  | 11            | 3                                   | 1             | -                                   | -             | 1                                | -             | 各種商品小売業                  | General merchandise                                                               |            |
| 480                                          | 375           | 305                                 | 217           | 127                                 | 73            | 52                                  | 22            | 23                               | 3             | 飲食料品小売業                  | Foodstuffs and beverages                                                          | 小売業        |
| 127                                          | 99            | 73                                  | 59            | 37                                  | 25            | 19                                  | 12            | 7                                | 2             | 繊維、衣服、<br>身まわり品小売業       | Textiles, clothing, and<br>accessories                                            |            |
| 9                                            | 6             | 3                                   | 1             | 3                                   | 1             | -                                   | -             | -                                | -             | 家具小売業                    | Furniture                                                                         |            |
| 398                                          | 320           | 370                                 | 291           | 243                                 | 175           | 104                                 | 71            | 28                               | 12            | 雑貨類、日用具類小売業              | General merchandise,<br>articles for daily use                                    |            |
| 194                                          | 148           | 144                                 | 108           | 97                                  | 68            | 31                                  | 12            | 12                               | 7             | 機械器具小売業                  | General machinery                                                                 |            |
| 372                                          | 224           | 289                                 | 176           | 170                                 | 94            | 106                                 | 50            | 36                               | 13            | その他の小売業                  | Others                                                                            |            |
| 72                                           | 56            | 46                                  | 31            | 35                                  | 20            | 17                                  | 7             | 5                                | 1             | 食料品製造小売業                 | Groceries manufacturing                                                           |            |
| 3                                            | 3             | 3                                   | 3             | 1                                   | 1             | 1                                   | -             | 1                                | -             | 衣服、繊維製身ま<br>わり品製造小売業     | Clothing, textiles and<br>accessories manufacturing                               |            |
| 42                                           | 37            | 19                                  | 13            | 10                                  | 5             | 8                                   | 1             | 2                                | -             | 家具、建具製造小売業               | Furniture, building<br>materials manufacturing                                    |            |
| 9                                            | 9             | 6                                   | 4             | 4                                   | 2             | 1                                   | -             | 1                                | -             | 日用具類製造小売業                | Articles for daily use<br>manufacturing                                           |            |
| 47                                           | 33            | 27                                  | 19            | 22                                  | 13            | 6                                   | 1             | 4                                | 1             | その他の製造小売業                | Other manufacturing                                                               |            |
| 1,760                                        | 1,314         | 1,298                               | 933           | 752                                 | 478           | 345                                 | 176           | 120                              | 39            | 計                        | Total                                                                             |            |
| 22                                           | 15            | 10                                  | 5             | 6                                   | 4             | 7                                   | 3             | 2                                | 1             | 情報サービス業                  | Information service                                                               | 情報通信<br>報業 |
| 6                                            | 3             | 7                                   | 4             | 6                                   | 4             | 1                                   | 1             | 1                                | 1             | 新聞、出版業                   | Newspaper, publishing                                                             |            |
| 28                                           | 18            | 17                                  | 9             | 12                                  | 8             | 8                                   | 4             | 3                                | 2             | 計                        | Total                                                                             |            |
| 160                                          | 105           | 112                                 | 62            | 69                                  | 26            | 46                                  | 10            | 17                               | 3             | 道路運送業                    | Road transport                                                                    | 運輸業        |
| 27                                           | 21            | 26                                  | 21            | 26                                  | 25            | 5                                   | 4             | 4                                | 4             | 水運業                      | Transport by water                                                                |            |
| 187                                          | 126           | 138                                 | 83            | 95                                  | 51            | 51                                  | 14            | 21                               | 7             | 計                        | Total                                                                             |            |



## (4) 所得種類別（業種別）人員、所得金額（合計）（その2の2）

Number of income earners and amount of income by income type (business type) (Total) &lt;2-2&gt;

| 区 分<br>Type                                 |                                                   |                     | 所 得 階 級 別 人 員 数<br>Number of Persons by income rank  |             |                                  |             |                                  |             |                                     |             |                                     |             |         |  |
|---------------------------------------------|---------------------------------------------------|---------------------|------------------------------------------------------|-------------|----------------------------------|-------------|----------------------------------|-------------|-------------------------------------|-------------|-------------------------------------|-------------|---------|--|
|                                             |                                                   |                     | 600万円以下<br>6 million yen or less                     |             | 700万円以下<br>7 million yen or less |             | 800万円以下<br>8 million yen or less |             | 1,000万円以下<br>10 million yen or less |             | 1,200万円以下<br>12 million yen or less |             |         |  |
|                                             |                                                   |                     | 主たるもの<br>Main                                        |             | 主たるもの<br>Main                    |             | 主たるもの<br>Main                    |             | 主たるもの<br>Main                       |             | 主たるもの<br>Main                       |             |         |  |
|                                             |                                                   |                     | 人<br>Person                                          | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                         | 人<br>Person | 人<br>Person                         | 人<br>Person |         |  |
| 金融業<br>Finance and Insurance                | 金 融 業<br>Finance                                  | 金融代理業               | 61                                                   | 46          | 56                               | 42          | 35                               | 26          | 57                                  | 45          | 30                                  | 15          |         |  |
|                                             |                                                   | 保険代理業               | 858                                                  | 678         | 567                              | 469         | 377                              | 298         | 473                                 | 364         | 228                                 | 165         |         |  |
|                                             |                                                   | 計                   | 919                                                  | 724         | 623                              | 511         | 412                              | 324         | 530                                 | 409         | 258                                 | 180         |         |  |
|                                             |                                                   | 不動産業                | 651                                                  | 453         | 458                              | 291         | 358                              | 230         | 476                                 | 308         | 250                                 | 155         |         |  |
| 料理業<br>Food and beverage business           | 料 理 業<br>Food, restaurant                         | 料理飲食業               | 4,196                                                | 3,570       | 2,478                            | 2,136       | 1,592                            | 1,349       | 1,879                               | 1,564       | 958                                 | 755         |         |  |
|                                             |                                                   | 旅館                  | 223                                                  | 177         | 156                              | 120         | 88                               | 67          | 94                                  | 69          | 60                                  | 43          |         |  |
|                                             |                                                   | 計                   | 4,419                                                | 3,747       | 2,634                            | 2,256       | 1,680                            | 1,416       | 1,973                               | 1,633       | 1,018                               | 798         |         |  |
|                                             |                                                   | 食業                  |                                                      |             |                                  |             |                                  |             |                                     |             |                                     |             |         |  |
| 医療業<br>Medical and health                   | 病 院 、 診 療 所<br>Hospital, clinic                   | 病院、診療所              | 814                                                  | 654         | 851                              | 705         | 927                              | 770         | 1,928                               | 1,640       | 2,049                               | 1,731       |         |  |
|                                             |                                                   | 歯 科 医 生<br>Dentist  | 2,775                                                | 2,527       | 2,768                            | 2,574       | 2,571                            | 2,410       | 4,610                               | 4,342       | 3,900                               | 3,648       |         |  |
|                                             |                                                   | その他の医療保健業           | 2,591                                                | 2,238       | 1,474                            | 1,251       | 904                              | 746         | 980                                 | 766         | 459                                 | 343         |         |  |
|                                             |                                                   | 計                   | 6,180                                                | 5,419       | 5,093                            | 4,530       | 4,402                            | 3,926       | 7,518                               | 6,748       | 6,408                               | 5,722       |         |  |
| 弁税建<br>Lawyer, Tax Account, Architect, etc. | 弁 護 士<br>Lawyer                                   | 弁護士                 | 2,316                                                | 1,868       | 2,108                            | 1,721       | 1,919                            | 1,531       | 3,021                               | 2,527       | 2,407                               | 2,014       |         |  |
|                                             |                                                   | 司法書士、行政書士           | 1,712                                                | 1,414       | 1,381                            | 1,157       | 1,164                            | 980         | 1,615                               | 1,402       | 1,077                               | 912         |         |  |
|                                             |                                                   | その他の法務専門サービス        | 1,433                                                | 1,089       | 1,136                            | 902         | 895                              | 738         | 1,194                               | 974         | 753                                 | 624         |         |  |
|                                             |                                                   | 税理士、公認会計士           | 3,422                                                | 2,744       | 3,155                            | 2,486       | 2,954                            | 2,355       | 4,939                               | 3,960       | 3,778                               | 3,032       |         |  |
| 士 士 士<br>Other management specialty service | そ の 他 の 経 営<br>Other management specialty service | その他の経営専門サービス        | 3,338                                                | 1,978       | 2,454                            | 1,429       | 2,001                            | 1,192       | 2,524                               | 1,467       | 1,574                               | 812         |         |  |
|                                             |                                                   | 不動産専門サービス           | 1,138                                                | 938         | 886                              | 733         | 708                              | 582         | 1,011                               | 847         | 605                                 | 496         |         |  |
|                                             |                                                   | 土木建築専門サービス          | 1,490                                                | 1,302       | 973                              | 858         | 643                              | 562         | 780                                 | 655         | 397                                 | 338         |         |  |
|                                             |                                                   | 獣 医<br>Veterinarian | 372                                                  | 340         | 333                              | 298         | 301                              | 274         | 427                                 | 388         | 297                                 | 266         |         |  |
| サービス業<br>Service Industry                   | 計                                                 | 計                   | 15,221                                               | 11,673      | 12,426                           | 9,584       | 10,585                           | 8,214       | 15,511                              | 12,220      | 10,888                              | 8,494       |         |  |
|                                             |                                                   | 教育、学習支援             | 2,052                                                | 1,515       | 1,303                            | 905         | 791                              | 536         | 903                                 | 573         | 487                                 | 286         |         |  |
|                                             |                                                   | 洗濯、理容、美容、浴場業        | 3,944                                                | 3,508       | 2,198                            | 1,924       | 1,347                            | 1,166       | 1,363                               | 1,140       | 622                                 | 483         |         |  |
|                                             |                                                   | その他の対個人サービス業        | 1,058                                                | 834         | 613                              | 450         | 391                              | 307         | 472                                 | 344         | 241                                 | 170         |         |  |
| サービス業<br>Service Industry                   | 廃 棄 物 処 理 業<br>Waste disposal                     | 廃棄物処理業              | 116                                                  | 100         | 89                               | 74          | 70                               | 55          | 81                                  | 71          | 37                                  | 31          |         |  |
|                                             |                                                   | 自動車整備業              | 1,382                                                | 1,287       | 806                              | 746         | 549                              | 507         | 587                                 | 517         | 273                                 | 230         |         |  |
|                                             |                                                   | その他の修理業             | 1,274                                                | 1,199       | 798                              | 756         | 495                              | 465         | 513                                 | 476         | 215                                 | 203         |         |  |
|                                             |                                                   | 物品賃貸業               | 117                                                  | 77          | 84                               | 48          | 55                               | 24          | 74                                  | 32          | 39                                  | 15          |         |  |
| サービス業<br>Service Industry                   | その他の対事業サービス業                                      | その他の対事業サービス業        | 9,732                                                | 7,476       | 6,154                            | 4,737       | 3,953                            | 3,045       | 4,526                               | 3,527       | 2,383                               | 1,840       |         |  |
|                                             |                                                   | 娯 楽 業<br>Amusement  | 177                                                  | 132         | 117                              | 87          | 67                               | 49          | 80                                  | 58          | 53                                  | 32          |         |  |
|                                             |                                                   | 文筆、作曲、美術家           | 4,887                                                | 4,202       | 3,131                            | 2,657       | 2,167                            | 1,847       | 2,653                               | 2,236       | 1,509                               | 1,263       |         |  |
|                                             |                                                   | 芸能関係者               | 1,918                                                | 1,646       | 1,314                            | 1,127       | 884                              | 760         | 1,129                               | 954         | 579                                 | 478         |         |  |
| サービス業<br>Service Industry                   | 職業選手、競技関係者、職業棋士                                   | 職業選手、競技関係者、職業棋士     | 1,318                                                | 1,016       | 1,398                            | 891         | 1,065                            | 661         | 1,224                               | 908         | 639                                 | 546         |         |  |
|                                             |                                                   | その他のサービス業           | 1,218                                                | 937         | 758                              | 570         | 500                              | 375         | 594                                 | 427         | 311                                 | 196         |         |  |
|                                             |                                                   | 計                   | 29,193                                               | 23,929      | 18,763                           | 14,972      | 12,334                           | 9,797       | 14,199                              | 11,263      | 7,388                               | 5,773       |         |  |
|                                             |                                                   | その他の事業              | 31,188                                               | 21,669      | 20,867                           | 14,328      | 13,669                           | 9,245       | 14,864                              | 9,309       | 7,284                               | 4,042       |         |  |
| 事業所得（再掲）                                    |                                                   |                     | Operating income (Re-grouped)                        | 165,199     | 130,543                          | 108,773     | 84,987                           | 74,024      | 57,834                              | 89,843      | 69,698                              | 50,468      | 38,324  |  |
| 利 子 所 得                                     |                                                   |                     | Interest income                                      | 881         | 59                               | 722         | 37                               | 613         | 33                                  | 970         | 44                                  | 764         | 31      |  |
| 配 当 所 得 等                                   |                                                   |                     | Dividend income, etc.                                | 102,080     | 6,356                            | 77,818      | 4,638                            | 58,010      | 3,605                               | 77,179      | 5,169                               | 47,559      | 2,970   |  |
| 不 動 産 所 得                                   |                                                   |                     | Real estate income                                   | 202,321     | 82,801                           | 153,418     | 60,860                           | 116,574     | 45,895                              | 159,110     | 61,270                              | 100,219     | 35,475  |  |
| 給 与 所 得                                     |                                                   |                     | Employment income                                    | 869,902     | 797,887                          | 646,537     | 592,914                          | 461,188     | 418,760                             | 577,970     | 516,438                             | 352,672     | 311,795 |  |
| 総 合 譲 渡 所 得                                 |                                                   |                     | Comprehensive capital gains                          | 4,721       | 978                              | 3,772       | 714                              | 2,919       | 463                                 | 4,333       | 638                                 | 2,830       | 367     |  |
| 一 時 所 得                                     |                                                   |                     | Occasional income                                    | 14,491      | 2,134                            | 11,348      | 1,501                            | 8,179       | 1,109                               | 10,777      | 1,329                               | 6,546       | 731     |  |
| 雑 所 得                                       |                                                   |                     | Miscellaneous income                                 | 239,234     | 33,574                           | 159,209     | 14,467                           | 113,996     | 7,368                               | 152,468     | 6,855                               | 99,319      | 3,248   |  |
| (損益通算等による差額)                                |                                                   |                     | (Difference by aggregation of profit and loss, etc.) | -           | -                                | -           | -                                | -           | -                                   | -           | -                                   | -           | -       |  |
| 計                                           |                                                   |                     | Total                                                | 1,598,829   | 1,054,332                        | 1,161,597   | 760,118                          | 835,503     | 535,067                             | 1,072,650   | 661,441                             | 660,377     | 392,941 |  |
| 分離短期譲渡所得                                    |                                                   |                     | Short term separate capital gains                    | 1,111       | 276                              | 1,017       | 225                              | 828         | 208                                 | 1,425       | 380                                 | 1,004       | 280     |  |
| 分離長期譲渡所得                                    |                                                   |                     | Long term separate capital gains                     | 18,411      | 12,700                           | 16,752      | 11,552                           | 14,688      | 10,352                              | 25,211      | 18,396                              | 19,566      | 14,625  |  |
| 株式等の譲渡所得等                                   |                                                   |                     | Capital gains of stocks,etc.                         | 35,214      | 4,127                            | 28,754      | 3,441                            | 22,460      | 2,851                               | 30,992      | 4,389                               | 20,149      | 3,275   |  |
| 山林所得                                        |                                                   |                     | Timber income                                        | 327         | 103                              | 238         | 58                               | 191         | 44                                  | 216         | 53                                  | 130         | 31      |  |
| 退職所得                                        |                                                   |                     | Retirement income                                    | 4,035       | 1,475                            | 3,307       | 1,185                            | 2,737       | 1,009                               | 4,353       | 1,634                               | 3,204       | 1,218   |  |
| 総 計                                         |                                                   |                     | Grand Total                                          | 1,657,927   | 1,073,013                        | 1,211,665   | 776,579                          | 876,407     | 549,531                             | 1,134,847   | 686,293                             | 704,430     | 412,370 |  |

(注) 1 この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

2 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note: 1 This table indicates the breakdown by income rank and industry type with regard to “(1) Breakdown by income type”.

2 Dividend income, etc. includes interest income from public and corporate bonds.

| 所得階級別人員数<br>Number of Persons by income rank |               |                                     |               |                                     |               |                                     |               |                                  |               | 区分<br>Type                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                        |
|----------------------------------------------|---------------|-------------------------------------|---------------|-------------------------------------|---------------|-------------------------------------|---------------|----------------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| 1,500万円以下<br>15 million yen or less          |               | 2,000万円以下<br>20 million yen or less |               | 3,000万円以下<br>30 million yen or less |               | 5,000万円以下<br>50 million yen or less |               | 1億円以下<br>100 million yen or less |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 主たるもの<br>Main                                | 主たるもの<br>Main | 主たるもの<br>Main                       | 主たるもの<br>Main | 主たるもの<br>Main                       | 主たるもの<br>Main | 主たるもの<br>Main                       | 主たるもの<br>Main | 主たるもの<br>Main                    | 主たるもの<br>Main |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 人<br>Person                                  | 人<br>Person   | 人<br>Person                         | 人<br>Person   | 人<br>Person                         | 人<br>Person   | 人<br>Person                         | 人<br>Person   | 人<br>Person                      | 人<br>Person   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 24                                           | 19            | 33                                  | 24            | 17                                  | 12            | 10                                  | 9             | 7                                | 5             | 金融保険業<br>Finance<br>Insurance agent<br>Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 金保融<br>業險代業<br>業融業     |
| 137                                          | 89            | 126                                 | 85            | 74                                  | 37            | 26                                  | 14            | 13                               | 7             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 161                                          | 108           | 159                                 | 109           | 91                                  | 49            | 36                                  | 23            | 20                               | 12            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 211                                          | 116           | 211                                 | 126           | 157                                 | 93            | 75                                  | 43            | 36                               | 14            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 706                                          | 538           | 529                                 | 396           | 300                                 | 186           | 138                                 | 68            | 55                               | 18            | 不動産業<br>Real Estate<br>Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 料旅理館<br>飲食業            |
| 50                                           | 30            | 51                                  | 25            | 25                                  | 8             | 17                                  | 4             | 3                                | 1             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 756                                          | 568           | 580                                 | 421           | 325                                 | 194           | 155                                 | 72            | 58                               | 19            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 2,996                                        | 2,584         | 4,737                               | 3,999         | 6,459                               | 5,606         | 7,040                               | 6,499         | 4,990                            | 4,756         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 4,412                                        | 4,138         | 5,221                               | 4,873         | 4,468                               | 4,164         | 2,233                               | 2,071         | 593                              | 503           | 病院、診療所<br>Hospital, clinic<br>歯科医<br>Dentist<br>その他の医療保健業<br>Other medical and health<br>Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 医保健<br>療業              |
| 315                                          | 204           | 306                                 | 139           | 210                                 | 60            | 142                                 | 49            | 41                               | 18            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 7,723                                        | 6,926         | 10,264                              | 9,011         | 11,137                              | 9,830         | 9,415                               | 8,619         | 5,624                            | 5,277         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 2,673                                        | 2,266         | 2,764                               | 2,353         | 2,518                               | 2,117         | 1,529                               | 1,294         | 803                              | 703           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 981                                          | 820           | 806                                 | 677           | 480                                 | 369           | 151                                 | 102           | 53                               | 26            | 弁護士<br>Lawyer<br>Judicial scrivener,<br>administrative scrivener<br>司法書士、行政書士<br>その他の法務<br>専門サービス<br>Other legal affairs specialty<br>service<br>税理士、公認会計士<br>Tax account, certified public<br>accountant<br>その他の経営<br>専門サービス<br>Other management specialty<br>service<br>不動産専門サービス<br>Real estate specialty service<br>土木建築専門サービス<br>Civil engineering and<br>construction service<br>獣医<br>Veterinarian<br>Total                                                                                                                                                         | 弁税建<br>護理業<br>士士士<br>等 |
| 761                                          | 625           | 665                                 | 544           | 503                                 | 434           | 254                                 | 204           | 91                               | 69            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 4,307                                        | 3,495         | 4,312                               | 3,409         | 3,650                               | 2,771         | 1,652                               | 1,130         | 505                              | 298           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 1,347                                        | 650           | 1,088                               | 500           | 769                                 | 309           | 329                                 | 103           | 160                              | 36            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 540                                          | 451           | 343                                 | 264           | 227                                 | 167           | 91                                  | 54            | 16                               | 11            | 教育、学習支援<br>Education, learning<br>support<br>洗濯、理容、美容、浴場業<br>Laundries, barbers, beauty<br>culture, bathhouses<br>その他の対個人サービス業<br>Other personal services<br>廃棄物処理業<br>Waste disposal<br>自動車整備業<br>Automobile repair<br>その他の修理業<br>Other repair<br>物品賃貸業<br>Leasing<br>その他の対事業サービス業<br>Other services for business<br>offices<br>娯楽業<br>Amusement<br>文筆、作曲、美術家<br>Literature, composition, artist<br>芸能関係者<br>Show business<br>職業選手、競技<br>関係者、職業棋士<br>Professional athlete, persons<br>involved in game, professional<br>Go player<br>その他のサービス業<br>Other services<br>Total | サービス業                  |
| 273                                          | 229           | 204                                 | 158           | 103                                 | 83            | 33                                  | 22            | 10                               | 4             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 312                                          | 280           | 305                                 | 286           | 191                                 | 171           | 74                                  | 61            | 12                               | 9             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 11,194                                       | 8,816         | 10,487                              | 8,191         | 8,441                               | 6,421         | 4,113                               | 2,970         | 1,650                            | 1,156         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 416                                          | 215           | 286                                 | 124           | 184                                 | 62            | 96                                  | 35            | 54                               | 23            | 教育、学習支援<br>Education, learning<br>support<br>洗濯、理容、美容、浴場業<br>Laundries, barbers, beauty<br>culture, bathhouses<br>その他の対個人サービス業<br>Other personal services<br>廃棄物処理業<br>Waste disposal<br>自動車整備業<br>Automobile repair<br>その他の修理業<br>Other repair<br>物品賃貸業<br>Leasing<br>その他の対事業サービス業<br>Other services for business<br>offices<br>娯楽業<br>Amusement<br>文筆、作曲、美術家<br>Literature, composition, artist<br>芸能関係者<br>Show business<br>職業選手、競技<br>関係者、職業棋士<br>Professional athlete, persons<br>involved in game, professional<br>Go player<br>その他のサービス業<br>Other services<br>Total | サービス業                  |
| 381                                          | 273           | 241                                 | 148           | 139                                 | 57            | 71                                  | 27            | 43                               | 6             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 170                                          | 106           | 136                                 | 77            | 85                                  | 36            | 33                                  | 13            | 12                               | 2             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 29                                           | 28            | 31                                  | 24            | 16                                  | 12            | 8                                   | 4             | -                                | -             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 174                                          | 138           | 104                                 | 87            | 47                                  | 34            | 23                                  | 13            | 8                                | 1             | 廃棄物処理業<br>Waste disposal<br>自動車整備業<br>Automobile repair<br>その他の修理業<br>Other repair<br>物品賃貸業<br>Leasing<br>その他の対事業サービス業<br>Other services for business<br>offices<br>娯楽業<br>Amusement<br>文筆、作曲、美術家<br>Literature, composition, artist<br>芸能関係者<br>Show business<br>職業選手、競技<br>関係者、職業棋士<br>Professional athlete, persons<br>involved in game, professional<br>Go player<br>その他のサービス業<br>Other services<br>Total                                                                                                                                                              | サービス業                  |
| 165                                          | 151           | 79                                  | 69            | 35                                  | 22            | 17                                  | 11            | 4                                | 2             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 32                                           | 18            | 29                                  | 8             | 28                                  | 5             | 19                                  | 6             | 12                               | -             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 1,865                                        | 1,437         | 1,498                               | 1,118         | 952                                 | 642           | 427                                 | 273           | 204                              | 94            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 31                                           | 11            | 31                                  | 12            | 23                                  | 8             | 14                                  | 1             | 4                                | -             | 娯楽業<br>Amusement<br>文筆、作曲、美術家<br>Literature, composition, artist<br>芸能関係者<br>Show business<br>職業選手、競技<br>関係者、職業棋士<br>Professional athlete, persons<br>involved in game, professional<br>Go player<br>その他のサービス業<br>Other services<br>Total                                                                                                                                                                                                                                                                                                                                  | サービス業                  |
| 1,321                                        | 1,093         | 1,058                               | 880           | 862                                 | 711           | 495                                 | 399           | 270                              | 223           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 584                                          | 490           | 509                                 | 421           | 429                                 | 341           | 260                                 | 206           | 214                              | 166           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 669                                          | 618           | 631                                 | 584           | 627                                 | 560           | 490                                 | 420           | 332                              | 294           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 243                                          | 145           | 157                                 | 88            | 90                                  | 36            | 43                                  | 22            | 21                               | 3             | その他のサービス業<br>Other services<br>Total<br>その他の事業<br>Other Business                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | サービス業                  |
| 6,080                                        | 4,723         | 4,790                               | 3,640         | 3,517                               | 2,526         | 1,996                               | 1,430         | 1,178                            | 814           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 5,711                                        | 2,926         | 4,444                               | 2,002         | 3,375                               | 1,353         | 1,584                               | 533           | 761                              | 240           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 44,768                                       | 33,827        | 40,153                              | 29,772        | 32,774                              | 23,915        | 20,531                              | 15,416        | 10,604                           | 8,055         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
| 962                                          | 33            | 1,065                               | 23            | 1,297                               | 29            | 1,271                               | 20            | 1,202                            | 9             | 事業所得（再掲）<br>Operating income (Re-grouped)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                        |
| 43,230                                       | 2,477         | 44,901                              | 2,240         | 43,029                              | 2,044         | 30,084                              | 1,729         | 17,618                           | 1,240         | 利子所得<br>Interest income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                        |
| 93,441                                       | 31,067        | 88,437                              | 25,651        | 75,806                              | 17,363        | 48,047                              | 8,253         | 25,841                           | 2,792         | 配当所得等<br>Dividend income, etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                        |
| 313,525                                      | 272,023       | 299,556                             | 257,301       | 236,248                             | 196,866       | 115,011                             | 85,942        | 52,186                           | 33,306        | 不動産所得<br>Real estate income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                        |
| 2,853                                        | 385           | 2,896                               | 331           | 2,801                               | 262           | 1,976                               | 169           | 1,217                            | 88            | 給与所得<br>Employment income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                        |
| 6,479                                        | 731           | 6,242                               | 602           | 5,998                               | 485           | 4,862                               | 246           | 5,780                            | 162           | 総合譲渡所得<br>Comprehensive capital gains                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                        |
| 100,274                                      | 2,660         | 106,230                             | 2,440         | 94,244                              | 1,992         | 56,215                              | 1,377         | 29,789                           | 845           | 一時所得<br>Occasional income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                        |
| -                                            | -             | -                                   | -             | -                                   | -             | -                                   | -             | -                                | -             | 雑所得<br>Miscellaneous income<br>(Difference by aggregation of profit and loss,<br>etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                        |
| 605,532                                      | 343,203       | 589,480                             | 318,360       | 492,197                             | 242,956       | 277,997                             | 113,152       | 144,237                          | 46,497        | Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                        |
| 1,061                                        | 264           | 1,145                               | 279           | 1,181                               | 297           | 862                                 | 192           | 670                              | 170           | 分離短期譲渡所得<br>Short term separate capital gains                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                        |
| 23,005                                       | 18,088        | 26,230                              | 21,141        | 28,769                              | 24,085        | 24,270                              | 21,106        | 17,268                           | 15,511        | 分離長期譲渡所得<br>Long term separate capital gains                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                        |
| 19,998                                       | 3,689         | 20,493                              | 4,223         | 19,151                              | 4,654         | 13,334                              | 4,080         | 9,382                            | 3,928         | 株式等の譲渡所得等<br>Capital gains of stocks,etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                        |
| 140                                          | 30            | 110                                 | 23            | 123                                 | 17            | 82                                  | 9             | 50                               | 10            | 山林所得<br>Timber income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                        |
| 3,719                                        | 1,424         | 4,260                               | 1,592         | 4,423                               | 1,627         | 2,696                               | 1,151         | 1,576                            | 820           | 退職所得<br>Retirement income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                        |
| 653,455                                      | 366,698       | 641,718                             | 345,618       | 545,844                             | 273,636       | 319,241                             | 139,690       | 173,183                          | 66,936        | 総計<br>Grand Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                        |

## (4) 所得種類別（業種別）人員、所得金額（合計）（その3の1）

Number of income earners and amount of income by income type (business type) (Total) &lt;3-1&gt;

| 区 分<br>Type |                       | 所 得 階 級 別 人 員 数<br>Number of Persons by income rank |               |                         |               |                       |               |                       |               |                       |               |
|-------------|-----------------------|-----------------------------------------------------|---------------|-------------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|
|             |                       | 2 億円以下                                              |               | 5 億円以下                  |               | 10億円以下                |               | 20億円以下                |               | 50億円以下                |               |
|             |                       | 200 million yen or less                             |               | 500 million yen or less |               | 1 billion yen or less |               | 2 billion yen or less |               | 5 billion yen or less |               |
|             |                       |                                                     | 主たるもの<br>Main |                         | 主たるもの<br>Main |                       | 主たるもの<br>Main |                       | 主たるもの<br>Main |                       | 主たるもの<br>Main |
| 事業所得        | Operating income      | Person                                              | Person        | Person                  | Person        | Person                | Person        | Person                | Person        | Person                | Person        |
|             |                       | 2,912                                               | 2,080         | 771                     | 444           | 131                   | 53            | 38                    | 13            | 20                    | 7             |
| 農業所得        | 農業                    | 117                                                 | 3             | 63                      | -             | 17                    | 1             | 3                     | -             | 2                     | -             |
|             | 林業                    | -                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
| 水産業         | 漁業、水産養殖業              | 42                                                  | 39            | 1                       | 1             | -                     | -             | 1                     | -             | -                     | -             |
|             | 計                     | 159                                                 | 42            | 64                      | 1             | 17                    | 1             | 4                     | -             | 2                     | -             |
| 鉱業          | 業                     | -                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | 建設業                   | 10                                                  | 1             | 6                       | 1             | -                     | -             | -                     | -             | -                     | -             |
| 建設業         | 総合工事業                 | 7                                                   | 1             | 2                       | -             | 1                     | -             | -                     | -             | -                     | -             |
|             | 設備工事業                 | 1                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | 計                     | 18                                                  | 2             | 8                       | 1             | 1                     | -             | -                     | -             | -                     | -             |
| 製造業         | 食料品製造卸売業              | -                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | 繊維工業                  | -                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
| 製造業         | 製材、木製品、<br>建材製造卸売業    | 1                                                   | 1             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | 鉄鋼、非鉄金属、<br>金属製品製造卸売業 | 1                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
| 製造業         | 機械器具製造卸売業             | -                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | 印刷業                   | 2                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
| 製造業         | 雑貨、一般用具類<br>製造卸売業     | -                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | その他の製造卸売業             | 65                                                  | 2             | 30                      | 2             | 6                     | -             | 2                     | -             | -                     | -             |
| 製造業         | 食品受託加工業               | -                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | 繊維受託加工業               | -                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
| 製造業         | 金属受託加工業               | 1                                                   | -             | 1                       | 1             | -                     | -             | -                     | -             | -                     | -             |
|             | 機械部品受託加工業             | -                                                   | -             | 1                       | 1             | -                     | -             | -                     | -             | -                     | -             |
| 製造業         | 印刷関連受託加工業             | -                                                   | -             | -                       | -             | 1                     | -             | -                     | -             | -                     | -             |
|             | その他の受託加工業             | 1                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | 計                     | 71                                                  | 3             | 32                      | 4             | 7                     | -             | 2                     | -             | -                     | -             |
| 卸売業         | 飲食物品卸売業               | 3                                                   | 2             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | 繊維、身まわり品卸売業           | -                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
| 卸売業         | 木材、家具、建材卸売業           | 3                                                   | 1             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | 機械器具類卸売業              | 1                                                   | 1             | 1                       | -             | -                     | -             | -                     | -             | -                     | -             |
| 卸売業         | 雑貨類、一般用具類卸売業          | 2                                                   | 1             | -                       | -             | -                     | -             | 2                     | 1             | -                     | -             |
|             | その他の卸売業               | 5                                                   | 4             | 2                       | 2             | 1                     | 1             | -                     | -             | -                     | -             |
|             | 計                     | 14                                                  | 9             | 3                       | 2             | 1                     | 1             | 2                     | 1             | -                     | -             |
| 小売業         | 各種商品小売業               | 1                                                   | 1             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | 飲食物品小売業               | 7                                                   | -             | 1                       | -             | -                     | -             | -                     | -             | -                     | -             |
| 小売業         | 繊維、衣服、<br>身まわり品小売業    | 1                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | 家具小売業                 | -                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
| 小売業         | 雑貨類、日用品類小売業           | 5                                                   | 2             | 3                       | 1             | -                     | -             | -                     | -             | -                     | -             |
|             | 機械器具小売業               | 5                                                   | 3             | -                       | -             | 1                     | -             | -                     | -             | -                     | -             |
| 小売業         | その他の小売業               | 12                                                  | 3             | 2                       | -             | -                     | -             | 1                     | -             | -                     | -             |
|             | 食料品製造小売業              | 1                                                   | 1             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
| 小売業         | 衣服、繊維製身ま<br>わり品製造小売業  | -                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | 家具、建具製造小売<br>業        | 1                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
| 小売業         | 日用品類製造小売業             | 1                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | その他の製造小売業             | 2                                                   | 1             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | 計                     | 36                                                  | 11            | 6                       | 1             | 1                     | -             | 1                     | -             | -                     | -             |
| 情報通信業       | 情報サービス業               | -                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | 新聞、出版業                | -                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
| 情報通信業       | 計                     | -                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
| 運輸業         | 道路運送業                 | 5                                                   | -             | 3                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | 水運業                   | -                                                   | -             | -                       | -             | -                     | -             | -                     | -             | -                     | -             |
|             | 計                     | 5                                                   | -             | 3                       | -             | -                     | -             | -                     | -             | -                     | -             |

(注) この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

Note: This table indicates the breakdown by income rank and industry type with regard to "(1) Breakdown by income type".



| 所得階級別人員数<br>Number of Persons by income rank |               |                     |               | (別掲) 損失額のある者                                |                    | 区 分<br>Type                       |                                                                             |
|----------------------------------------------|---------------|---------------------|---------------|---------------------------------------------|--------------------|-----------------------------------|-----------------------------------------------------------------------------|
| 100億円以下                                      |               | 100億円超              |               | (Separate tabulation) Taxpayers with losses |                    |                                   |                                                                             |
| 10 billion yen or less                       |               | Over 10 billion yen |               | 人員                                          | 損失額                |                                   |                                                                             |
|                                              | 主たるもの<br>Main |                     | 主たるもの<br>Main | Number of taxpayers                         | Amount of losses   |                                   |                                                                             |
| Person                                       | Person        | Person              | Person        | Person                                      | 百万円<br>Million yen |                                   |                                                                             |
| 2                                            | —             | —                   | —             | 1,540,357                                   | 1,416,274          | 事 業 所 得                           | Operating income                                                            |
| —                                            | —             | —                   | —             | 557,990                                     | 386,334            | 農 業                               | Agriculture                                                                 |
| —                                            | —             | —                   | —             | 637                                         | 845                | 林 業                               | Forestry                                                                    |
| —                                            | —             | —                   | —             | 9,752                                       | 9,344              | 漁 業、水産養殖業                         | Fishery, Aquaculture                                                        |
| —                                            | —             | —                   | —             | 568,379                                     | 396,523            | 計                                 | Total                                                                       |
| —                                            | —             | —                   | —             | 33                                          | 93                 | 鉱 業                               | Mining                                                                      |
| —                                            | —             | —                   | —             | 17,939                                      | 20,672             | 総 合 工 事 業                         | General construction                                                        |
| —                                            | —             | —                   | —             | 28,718                                      | 27,365             | 職 別 工 事 業                         | Construction by type                                                        |
| —                                            | —             | —                   | —             | 10,735                                      | 9,323              | 設 備 工 事 業                         | Equipment work                                                              |
| —                                            | —             | —                   | —             | 57,392                                      | 57,360             | 計                                 | Total                                                                       |
| —                                            | —             | —                   | —             | 3,224                                       | 4,499              | 食 料 品 製 造 卸 売 業                   | Foodstuffs wholesaling manufacturer                                         |
| —                                            | —             | —                   | —             | 2,007                                       | 2,233              | 織 維 工 業                           | Textile                                                                     |
| —                                            | —             | —                   | —             | 2,860                                       | 3,015              | 製 材、木 製 品、<br>建 材 製 造 卸 売 業       | Lumber, wood products, building materials wholesaling manufacturer          |
| —                                            | —             | —                   | —             | 1,332                                       | 1,490              | 鉄 鋼、非 鉄 金 属、<br>金 属 製 品 製 造 卸 売 業 | Iron and steel, non-ferrous metals, metal products wholesaling manufacturer |
| —                                            | —             | —                   | —             | 1,434                                       | 1,517              | 機 械 器 具 製 造 卸 売 業                 | General machinery wholesaling manufacturer                                  |
| —                                            | —             | —                   | —             | 1,538                                       | 1,064              | 印 刷 業                             | Printing                                                                    |
| —                                            | —             | —                   | —             | 1,748                                       | 1,459              | 雑 貨、一 般 用 具 類<br>製 造 卸 売 業        | General merchandise, general tool wholesaling manufacturer                  |
| —                                            | —             | —                   | —             | 6,530                                       | 8,747              | そ の 他 の 製 造 卸 売 業                 | Other wholesaling manufacturer                                              |
| —                                            | —             | —                   | —             | 539                                         | 551                | 食 品 受 託 加 工 業                     | Processing on food commission                                               |
| —                                            | —             | —                   | —             | 2,349                                       | 1,748              | 織 維 受 託 加 工 業                     | Processing on textile commission                                            |
| —                                            | —             | —                   | —             | 2,985                                       | 2,768              | 金 属 受 託 加 工 業                     | Processing on metal commission                                              |
| —                                            | —             | —                   | —             | 1,671                                       | 1,649              | 機 械 部 品 受 託 加 工 業                 | Processing on machine parts commission                                      |
| —                                            | —             | —                   | —             | 751                                         | 619                | 印 刷 関 連 受 託 加 工 業                 | Printing or other related business commission                               |
| —                                            | —             | —                   | —             | 2,350                                       | 2,069              | そ の 他 の 受 託 加 工 業                 | Processing on others commission                                             |
| —                                            | —             | —                   | —             | 31,318                                      | 33,426             | 計                                 | Total                                                                       |
| —                                            | —             | —                   | —             | 3,440                                       | 4,379              | 飲 食 料 品 卸 売 業                     | Foodstuffs and beverages                                                    |
| —                                            | —             | —                   | —             | 2,486                                       | 2,625              | 織 維、身 ま わ り 品 卸 売 業               | Textiles, clothing, and accessories                                         |
| —                                            | —             | —                   | —             | 3,166                                       | 3,744              | 木 材、家 具、建 材 卸 売 業                 | Lumber, furniture, building materials                                       |
| —                                            | —             | —                   | —             | 2,194                                       | 2,475              | 機 械 器 具 類 卸 売 業                   | Machinery and appliances                                                    |
| —                                            | —             | —                   | —             | 3,295                                       | 2,974              | 雑 貨 類、一 般 用 具 類 卸 売 業             | General merchandise and general tools                                       |
| —                                            | —             | —                   | —             | 3,634                                       | 3,855              | そ の 他 の 卸 売 業                     | Others                                                                      |
| —                                            | —             | —                   | —             | 18,215                                      | 20,053             | 計                                 | Total                                                                       |
| —                                            | —             | —                   | —             | 1,799                                       | 1,603              | 各 種 商 品 小 売 業                     | General merchandise                                                         |
| —                                            | —             | —                   | —             | 34,642                                      | 34,912             | 飲 食 料 品 小 売 業                     | Foodstuffs and beverages                                                    |
| —                                            | —             | —                   | —             | 16,217                                      | 14,902             | 織 維、衣 服、<br>身 ま わ り 品 小 売 業       | Textiles, clothing, and accessories                                         |
| —                                            | —             | —                   | —             | 977                                         | 1,174              | 家 具 小 売 業                         | Furniture                                                                   |
| —                                            | —             | —                   | —             | 29,882                                      | 28,870             | 雑 貨 類、日 用 具 類 小 売 業               | General merchandise, articles for daily use                                 |
| —                                            | —             | —                   | —             | 12,081                                      | 12,793             | 機 械 器 具 小 売 業                     | General machinery                                                           |
| —                                            | —             | —                   | —             | 33,500                                      | 32,781             | そ の 他 の 小 売 業                     | Others                                                                      |
| —                                            | —             | —                   | —             | 10,218                                      | 10,644             | 食 料 品 製 造 小 売 業                   | Groceries manufacturing                                                     |
| —                                            | —             | —                   | —             | 1,342                                       | 992                | 衣 服、織 維 製 身 ま<br>わ り 品 製 造 小 売 業  | Clothing, textiles and accessories manufacturing                            |
| —                                            | —             | —                   | —             | 3,095                                       | 2,518              | 家 具、建 具 製 造 小 売 業                 | Furniture, building materials manufacturing                                 |
| —                                            | —             | —                   | —             | 1,917                                       | 1,375              | 日 用 具 類 製 造 小 売 業                 | Articles for daily use manufacturing                                        |
| —                                            | —             | —                   | —             | 3,723                                       | 2,818              | そ の 他 の 製 造 小 売 業                 | Other manufacturing                                                         |
| —                                            | —             | —                   | —             | 149,393                                     | 145,385            | 計                                 | Total                                                                       |
| —                                            | —             | —                   | —             | 348                                         | 379                | 情 報 サ ー ビ ス 業                     | Information service                                                         |
| —                                            | —             | —                   | —             | 310                                         | 303                | 新 聞、出 版 業                         | Newspaper, publishing                                                       |
| —                                            | —             | —                   | —             | 658                                         | 682                | 計                                 | Total                                                                       |
| —                                            | —             | —                   | —             | 15,198                                      | 11,095             | 道 路 運 送 業                         | Road transport                                                              |
| —                                            | —             | —                   | —             | 242                                         | 336                | 水 運 業                             | Transport by water                                                          |
| —                                            | —             | —                   | —             | 15,440                                      | 11,431             | 計                                 | Total                                                                       |

(4) 所得種類別（業種別）人員、所得金額（合計）（その3の2）  
 Number of income earners and amount of income by income type (business type) (Total) <3-2>

| 区 分<br>Type                                                                                                               |                                                                                                  |              | 所 得 階 級 別 人 員 数<br>Number of Persons by income rank |             |                                   |             |                                 |             |                                 |             |                                 |             |   |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|--------------|-----------------------------------------------------|-------------|-----------------------------------|-------------|---------------------------------|-------------|---------------------------------|-------------|---------------------------------|-------------|---|
|                                                                                                                           |                                                                                                  |              | 2 億円以下<br>200 million yen or less                   |             | 5 億円以下<br>500 million yen or less |             | 10億円以下<br>1 billion yen or less |             | 20億円以下<br>2 billion yen or less |             | 50億円以下<br>5 billion yen or less |             |   |
|                                                                                                                           |                                                                                                  |              | 主たるもの<br>Main                                       |             | 主たるもの<br>Main                     |             | 主たるもの<br>Main                   |             | 主たるもの<br>Main                   |             | 主たるもの<br>Main                   |             |   |
|                                                                                                                           |                                                                                                  |              | 人<br>Person                                         | 人<br>Person | 人<br>Person                       | 人<br>Person | 人<br>Person                     | 人<br>Person | 人<br>Person                     | 人<br>Person | 人<br>Person                     | 人<br>Person |   |
| Finance and Insurance<br>Hotel business<br>Medical and Health<br>Lawyer, Tax Account, Architect, etc.<br>Service Industry | 金融業<br>保険代理業<br>不動産業                                                                             | 金融業          | 4                                                   | 1           | 1                                 | -           | -                               | -           | 1                               | -           | -                               | -           |   |
|                                                                                                                           |                                                                                                  | 保険代理業        | 3                                                   | 1           | 3                                 | -           | -                               | -           | -                               | -           | 1                               | -           |   |
|                                                                                                                           |                                                                                                  |              | Total                                               | 7           | 2                                 | 4           | -                               | -           | -                               | 1           | -                               | 1           | - |
|                                                                                                                           |                                                                                                  | 不動産業         | 7                                                   | 4           | 1                                 | -           | 1                               | -           | -                               | -           | -                               | -           |   |
|                                                                                                                           | 料理飲食業<br>旅館                                                                                      | 料理飲食業        | 29                                                  | 4           | 1                                 | -           | 3                               | 2           | -                               | -           | -                               | -           |   |
|                                                                                                                           |                                                                                                  | 旅館           | 1                                                   | -           | 1                                 | -           | 1                               | -           | -                               | -           | -                               | -           |   |
|                                                                                                                           |                                                                                                  |              | Total                                               | 30          | 4                                 | 2           | -                               | 4           | 2                               | -           | -                               | -           |   |
|                                                                                                                           |                                                                                                  |              |                                                     |             |                                   |             |                                 |             |                                 |             |                                 |             |   |
|                                                                                                                           | 医療保健業                                                                                            | 病院、診療所       | 1,368                                               | 1,299       | 228                               | 212         | 17                              | 15          | 3                               | 2           | 2                               | 2           |   |
|                                                                                                                           |                                                                                                  | 歯科医          | 74                                                  | 51          | 9                                 | 4           | 1                               | -           | -                               | -           | -                               | -           |   |
|                                                                                                                           |                                                                                                  | その他の医療保健業    | 16                                                  | 8           | 2                                 | 1           | -                               | -           | -                               | -           | -                               | -           |   |
|                                                                                                                           |                                                                                                  |              | Total                                               | 1,458       | 1,358                             | 239         | 217                             | 18          | 15                              | 3           | 2                               | 2           | 2 |
|                                                                                                                           | 弁税法務士<br>司法書士、行政書士<br>その他の法務専門サービス<br>税理士、公認会計士<br>その他の経営専門サービス<br>不動産専門サービス<br>土木建築専門サービス<br>獣医 | 弁税法務士        | 328                                                 | 303         | 92                                | 83          | 12                              | 10          | 3                               | 3           | -                               | -           |   |
|                                                                                                                           |                                                                                                  | 司法書士、行政書士    | 8                                                   | 4           | 4                                 | 1           | 1                               | -           | -                               | -           | -                               | -           |   |
|                                                                                                                           |                                                                                                  | その他の法務専門サービス | 22                                                  | 16          | 14                                | 8           | 1                               | 1           | -                               | -           | -                               | -           |   |
|                                                                                                                           |                                                                                                  | 税理士、公認会計士    | 93                                                  | 37          | 19                                | 4           | 1                               | -           | 1                               | -           | -                               | -           |   |
|                                                                                                                           |                                                                                                  | その他の経営専門サービス | 47                                                  | 8           | 24                                | 4           | 6                               | -           | 4                               | 1           | 1                               | -           |   |
|                                                                                                                           |                                                                                                  | 不動産専門サービス    | 3                                                   | 2           | 3                                 | -           | 1                               | -           | -                               | -           | -                               | -           |   |
|                                                                                                                           |                                                                                                  | 土木建築専門サービス   | -                                                   | -           | 1                                 | -           | -                               | -           | -                               | -           | -                               | -           |   |
|                                                                                                                           |                                                                                                  | 獣医           | 3                                                   | 1           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |   |
|                                                                                                                           | Total                                                                                            | 504          | 371                                                 | 157         | 100                               | 22          | 11                              | 8           | 4                               | 1           | -                               |             |   |
| サービス業                                                                                                                     | 教育、学習支援                                                                                          | 27           | 7                                                   | 4           | -                                 | 1           | -                               | 2           | -                               | -           | -                               |             |   |
|                                                                                                                           | 洗濯、理容、美容、浴場業                                                                                     | 15           | 2                                                   | 3           | 2                                 | 1           | -                               | -           | -                               | -           | -                               |             |   |
|                                                                                                                           | その他の対個人サービス業                                                                                     | 4            | -                                                   | 1           | -                                 | 1           | -                               | -           | -                               | -           | -                               |             |   |
|                                                                                                                           | 廃棄物処理業                                                                                           | 3            | 2                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               |             |   |
|                                                                                                                           | 自動車整備業                                                                                           | -            | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               |             |   |
|                                                                                                                           | その他の修理業                                                                                          | 1            | -                                                   | 1           | -                                 | -           | -                               | -           | -                               | -           | -                               |             |   |
|                                                                                                                           | 物品賃貸業                                                                                            | 4            | -                                                   | 2           | -                                 | -           | -                               | -           | -                               | -           | -                               |             |   |
|                                                                                                                           | その他の対事業サービス業                                                                                     | 39           | 11                                                  | 15          | 3                                 | 3           | -                               | -           | -                               | -           | -                               |             |   |
|                                                                                                                           | 娯楽業                                                                                              | 4            | -                                                   | 3           | 1                                 | -           | -                               | -           | -                               | -           | -                               |             |   |
|                                                                                                                           | 文筆、作曲、美術家                                                                                        | 68           | 48                                                  | 29          | 17                                | 8           | 7                               | 3           | 2                               | 3           | 3                               |             |   |
|                                                                                                                           | 芸能関係者                                                                                            | 69           | 59                                                  | 41          | 30                                | 6           | 4                               | 1           | -                               | -           | -                               |             |   |
|                                                                                                                           | 職業選手、競技関係者、職業棋士                                                                                  | 124          | 100                                                 | 49          | 39                                | 6           | 5                               | 3           | 3                               | 2           | 1                               |             |   |
|                                                                                                                           | その他のサービス業                                                                                        | 3            | 1                                                   | 7           | 5                                 | 1           | -                               | 1           | -                               | -           | -                               |             |   |
|                                                                                                                           | Total                                                                                            | 361          | 230                                                 | 155         | 97                                | 27          | 16                              | 10          | 5                               | 5           | 4                               |             |   |
|                                                                                                                           | その他の事業                                                                                           | 242          | 44                                                  | 97          | 21                                | 32          | 7                               | 7           | 1                               | 9           | 1                               |             |   |
| 事業所得（再掲）                                                                                                                  |                                                                                                  |              | 2,912                                               | 2,080       | 771                               | 444         | 131                             | 53          | 38                              | 13          | 20                              | 7           |   |
| 利子所得                                                                                                                      |                                                                                                  |              | 647                                                 | -           | 409                               | -           | 108                             | -           | 59                              | -           | 29                              | -           |   |
| 配当所得等                                                                                                                     |                                                                                                  |              | 6,114                                               | 636         | 2,594                             | 332         | 653                             | 123         | 268                             | 47          | 128                             | 18          |   |
| 不動産所得                                                                                                                     |                                                                                                  |              | 8,294                                               | 525         | 2,947                             | 86          | 543                             | 6           | 207                             | 2           | 79                              | -           |   |
| 給与所得                                                                                                                      |                                                                                                  |              | 15,008                                              | 7,440       | 5,318                             | 1,805       | 1,225                           | 246         | 487                             | 79          | 227                             | 18          |   |
| 総合譲渡所得                                                                                                                    |                                                                                                  |              | 394                                                 | 41          | 135                               | 12          | 28                              | 1           | 6                               | -           | 13                              | -           |   |
| 一時所得                                                                                                                      |                                                                                                  |              | 2,591                                               | 41          | 1,028                             | 9           | 253                             | 2           | 119                             | -           | 58                              | -           |   |
| 雑所得                                                                                                                       |                                                                                                  |              | 9,432                                               | 311         | 3,408                             | 145         | 770                             | 34          | 313                             | 12          | 137                             | 5           |   |
| （損益通算等による差額）                                                                                                              |                                                                                                  |              | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |   |
| 計                                                                                                                         |                                                                                                  |              | 45,392                                              | 11,074      | 16,610                            | 2,833       | 3,711                           | 465         | 1,497                           | 153         | 691                             | 48          |   |
| 分離短期譲渡所得                                                                                                                  |                                                                                                  |              | 270                                                 | 46          | 123                               | 17          | 29                              | 6           | 13                              | 2           | 4                               | -           |   |
| 分離長期譲渡所得                                                                                                                  |                                                                                                  |              | 6,604                                               | 5,985       | 2,389                             | 2,132       | 419                             | 349         | 119                             | 98          | 34                              | 20          |   |
| 株式等の譲渡所得等                                                                                                                 |                                                                                                  |              | 4,526                                               | 2,530       | 2,575                             | 1,830       | 789                             | 632         | 385                             | 322         | 208                             | 182         |   |
| 山林所得                                                                                                                      |                                                                                                  |              | 9                                                   | -           | 5                                 | -           | 3                               | -           | -                               | -           | -                               | -           |   |
| 退職所得                                                                                                                      |                                                                                                  |              | 645                                                 | 310         | 346                               | 118         | 73                              | 14          | 28                              | 4           | 20                              | 2           |   |
| 総計                                                                                                                        |                                                                                                  |              | 57,446                                              | 19,945      | 22,048                            | 6,930       | 5,024                           | 1,466       | 2,042                           | 579         | 957                             | 252         |   |

(注) 1 この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

2 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note: 1 This table indicates the breakdown by income rank and industry type with regard to “(1) Breakdown by income type”.

2 Dividend income, etc. includes interest income from public and corporate bonds.

| 所得階級別人員数<br>Number of Persons by income rank |               |                               |               | (別掲) 損失額のある者<br>(Separate tabulation) Taxpayers with losses |                         | 区 分<br>Type     |                                                      |
|----------------------------------------------|---------------|-------------------------------|---------------|-------------------------------------------------------------|-------------------------|-----------------|------------------------------------------------------|
| 100億円以下<br>10 billion yen or less            |               | 100億円超<br>Over 10 billion yen |               | 人員<br>Number of taxpayers                                   | 損失額<br>Amount of losses |                 |                                                      |
|                                              | 主たるもの<br>Main |                               | 主たるもの<br>Main |                                                             |                         |                 |                                                      |
| 人<br>Person                                  | 人<br>Person   | 人<br>Person                   | 人<br>Person   | 人<br>Person                                                 | 百万円<br>Million yen      |                 |                                                      |
| -                                            | -             | -                             | -             | 697                                                         | 1,768                   | 金融業             | 金融保険業                                                |
| -                                            | -             | -                             | -             | 3,758                                                       | 2,867                   | 保険代理業           |                                                      |
| -                                            | -             | -                             | -             | 4,455                                                       | 4,635                   | 計               |                                                      |
| -                                            | -             | -                             | -             | 6,169                                                       | 9,672                   | 不動産業            | 料旅館飲食業                                               |
| -                                            | -             | -                             | -             | 135,238                                                     | 184,842                 | 料理飲食業           |                                                      |
| -                                            | -             | -                             | -             | 8,971                                                       | 15,528                  | 旅館              |                                                      |
| -                                            | -             | -                             | -             | 144,209                                                     | 200,370                 | 計               | 医療保健業                                                |
| -                                            | -             | -                             | -             | 5,237                                                       | 28,737                  | 病院、診療所          |                                                      |
| -                                            | -             | -                             | -             | 5,504                                                       | 17,055                  | 歯科医             |                                                      |
| -                                            | -             | -                             | -             | 29,322                                                      | 24,432                  | その他の医療保健業       | 医療保健業                                                |
| -                                            | -             | -                             | -             | 40,063                                                      | 70,223                  | 計               |                                                      |
| -                                            | -             | -                             | -             | 7,632                                                       | 10,432                  | 弁護士             | 弁護士等                                                 |
| -                                            | -             | -                             | -             | 9,698                                                       | 9,196                   | 司法書士、行政書士       |                                                      |
| -                                            | -             | -                             | -             | 5,325                                                       | 4,648                   | その他の法務専門サービス    |                                                      |
| -                                            | -             | -                             | -             | 7,953                                                       | 9,562                   | 税理士、公認会計士       | サービス業                                                |
| -                                            | -             | -                             | -             | 20,583                                                      | 25,211                  | その他の経営専門サービス    |                                                      |
| -                                            | -             | -                             | -             | 3,222                                                       | 3,384                   | 不動産専門サービス       |                                                      |
| -                                            | -             | -                             | -             | 6,240                                                       | 6,078                   | 土木建築専門サービス      | サービス業                                                |
| -                                            | -             | -                             | -             | 1,072                                                       | 1,479                   | 獣医              |                                                      |
| -                                            | -             | -                             | -             | 61,725                                                      | 69,990                  | 計               |                                                      |
| -                                            | -             | -                             | -             | 49,194                                                      | 37,419                  | 教育、学習支援         | サービス業                                                |
| -                                            | -             | -                             | -             | 60,659                                                      | 47,742                  | 洗濯、理容、美容、浴場業    |                                                      |
| -                                            | -             | -                             | -             | 17,245                                                      | 15,523                  | その他の対個人サービス業    |                                                      |
| -                                            | -             | -                             | -             | 349                                                         | 457                     | 廃棄物処理業          | サービス業                                                |
| -                                            | -             | -                             | -             | 8,299                                                       | 8,882                   | 自動車整備業          |                                                      |
| -                                            | -             | -                             | -             | 4,705                                                       | 3,706                   | その他の修理業         |                                                      |
| -                                            | -             | -                             | -             | 1,433                                                       | 2,365                   | 物品賃貸業           | サービス業                                                |
| -                                            | -             | -                             | -             | 34,791                                                      | 29,905                  | その他の対事業サービス業    |                                                      |
| -                                            | -             | -                             | -             | 4,771                                                       | 8,558                   | 娯楽業             |                                                      |
| -                                            | -             | -                             | -             | 40,081                                                      | 29,630                  | 文筆、作曲、美術家       | サービス業                                                |
| -                                            | -             | -                             | -             | 24,980                                                      | 20,831                  | 芸能関係者           |                                                      |
| -                                            | -             | -                             | -             | 4,047                                                       | 18,142                  | 職業選手、競技関係者、職業棋士 |                                                      |
| -                                            | -             | -                             | -             | 14,603                                                      | 13,440                  | その他のサービス業       | サービス業                                                |
| -                                            | -             | -                             | -             | 265,157                                                     | 236,600                 | 計               |                                                      |
| 2                                            | -             | -                             | -             | 177,751                                                     | 159,830                 | その他の事業          |                                                      |
| 2                                            | -             | -                             | -             | 1,540,357                                                   | 1,416,274               | 事業所得（再掲）        | Operating income (Re-grouped)                        |
| 3                                            | -             | 4                             | -             | -                                                           | -                       | 利子所得            | Interest income                                      |
| 32                                           | 2             | 17                            | -             | -                                                           | -                       | 配当所得等           | Dividend income, etc.                                |
| 16                                           | -             | 5                             | -             | 385,747                                                     | 410,123                 | 不動産所得           | Real estate income                                   |
| 50                                           | -             | 24                            | -             | -                                                           | -                       | 給与所得            | Employment income                                    |
| -                                            | -             | -                             | -             | 10,418                                                      | 10,308                  | 総合譲渡所得          | Comprehensive capital gains                          |
| 12                                           | -             | 10                            | -             | -                                                           | -                       | 一時所得            | Occasional income                                    |
| 31                                           | -             | 13                            | 2             | -                                                           | -                       | 雑所得             | Miscellaneous income                                 |
| -                                            | -             | -                             | -             | -                                                           | 687,606                 | (損益通算等による差額)    | (Difference by aggregation of profit and loss, etc.) |
| 146                                          | 2             | 73                            | 2             | 1,936,522                                                   | 2,524,311               | 計               | Total                                                |
| -                                            | -             | -                             | -             | 1,591                                                       | -                       | 分離短期譲渡所得        | Short term separate capital gains                    |
| 5                                            | 1             | 1                             | -             | 13,723                                                      | -                       | 分離長期譲渡所得        | Long term separate capital gains                     |
| 50                                           | 49            | 23                            | 23            | -                                                           | -                       | 株式等の譲渡所得等       | Capital gains of stocks, etc.                        |
| -                                            | -             | -                             | -             | 283                                                         | -                       | 山林所得            | Timber income                                        |
| 2                                            | -             | -                             | -             | -                                                           | -                       | 退職所得            | Retirement income                                    |
| 203                                          | 52            | 97                            | 25            | 1,952,119                                                   | 2,524,311               | 総計              | Grand Total                                          |

## (4) 所得種類別（業種別）人員、所得金額（申告納税額のある者）（その１の１）

Number of income earners and amount of income by income type (business type) (Taxpayers who have income tax self-assessment) &lt;1-1&gt;

| 区 分<br>Type                                    |                                                                                                                         | 人 員<br>Number of<br>taxpayers |             | 所得金額<br>Amount of<br>income | 所 得 階 級 別 人 員 数<br>Number of Persons by income rank |               |                                  |               |                                    |               |
|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------|-----------------------------|-----------------------------------------------------|---------------|----------------------------------|---------------|------------------------------------|---------------|
|                                                |                                                                                                                         |                               |             |                             | 70万円以下<br>0.7 million yen or less                   |               | 100万円以下<br>1 million yen or less |               | 150万円以下<br>1.5 million yen or less |               |
|                                                |                                                                                                                         |                               |             |                             | 主たるもの<br>Main                                       | 主たるもの<br>Main | 主たるもの<br>Main                    | 主たるもの<br>Main | 主たるもの<br>Main                      | 主たるもの<br>Main |
|                                                |                                                                                                                         |                               |             |                             |                                                     |               |                                  |               |                                    |               |
| 事 業 所 得<br>Operating income                    |                                                                                                                         | 人<br>Person                   | 人<br>Person | 百万円<br>Million yen          | 人<br>Person                                         | 人<br>Person   | 人<br>Person                      | 人<br>Person   | 人<br>Person                        | 人<br>Person   |
|                                                |                                                                                                                         | 1,965,902                     | 1,648,464   | 7,687,239                   | 44,378                                              | 41,684        | 99,994                           | 91,083        | 223,900                            | 196,273       |
| 農 水 産 林 業<br>Agriculture, Forestry and Fishing | 農 業<br>Agriculture                                                                                                      | 229,078                       | 136,354     | 581,155                     | 2,170                                               | 1,673         | 7,472                            | 5,328         | 22,853                             | 13,827        |
|                                                | 林 業<br>Forestry                                                                                                         | 2,484                         | 2,237       | 11,110                      | 23                                                  | 22            | 57                               | 56            | 200                                | 183           |
|                                                | 漁 業、水産養殖業<br>Fishery, Aquaculture                                                                                       | 28,257                        | 24,634      | 184,831                     | 265                                                 | 245           | 825                              | 753           | 2,333                              | 1,895         |
| 計<br>Total                                     |                                                                                                                         | 259,819                       | 163,225     | 777,096                     | 2,458                                               | 1,940         | 8,354                            | 6,137         | 25,386                             | 15,905        |
| 鉱 業<br>Mining                                  | 鉱 業<br>Mining                                                                                                           | 88                            | 79          | 393                         | 1                                                   | 1             | 2                                | 2             | 7                                  | 6             |
|                                                |                                                                                                                         |                               |             |                             |                                                     |               |                                  |               |                                    |               |
|                                                |                                                                                                                         |                               |             |                             |                                                     |               |                                  |               |                                    |               |
| 建設業<br>Construction                            | 総 合 工 事 業<br>General construction                                                                                       | 105,724                       | 99,668      | 360,639                     | 1,522                                               | 1,457         | 3,684                            | 3,510         | 10,222                             | 9,689         |
|                                                | 職 別 工 事 業<br>Construction by type                                                                                       | 280,577                       | 271,517     | 944,465                     | 3,531                                               | 3,462         | 8,467                            | 8,166         | 26,728                             | 25,784        |
|                                                | 設 備 工 事 業<br>Equipment work                                                                                             | 91,330                        | 87,685      | 347,337                     | 852                                                 | 825           | 2,266                            | 2,139         | 6,878                              | 6,498         |
| 計<br>Total                                     |                                                                                                                         | 477,631                       | 458,870     | 1,652,441                   | 5,905                                               | 5,744         | 14,417                           | 13,815        | 43,828                             | 41,971        |
| 製 造 業<br>Manufacturing                         | 食 料 品 製 造 卸 売 業<br>Foodstuffs wholesaling manufacturer                                                                  | 3,157                         | 2,693       | 10,645                      | 59                                                  | 52            | 173                              | 154           | 366                                | 317           |
|                                                | 織 維 工 業<br>Textile                                                                                                      | 2,115                         | 1,889       | 5,543                       | 58                                                  | 55            | 172                              | 153           | 327                                | 293           |
|                                                | 製 材、木 製 品、<br>建 材 製 造 卸 売 業<br>Lumber, wood products,<br>building materials<br>wholesaling manufacturer                 | 5,168                         | 4,748       | 16,853                      | 75                                                  | 73            | 232                              | 211           | 608                                | 549           |
|                                                | 鉄 鋼、非鉄金属、<br>金 属 製 品 製 造 卸 売 業<br>Iron and steel, non-<br>ferrous metals, metal<br>products wholesaling<br>manufacturer | 4,278                         | 3,982       | 16,462                      | 51                                                  | 47            | 111                              | 105           | 430                                | 399           |
|                                                | 機 械 器 具 製 造 卸 売 業<br>General machinery<br>wholesaling manufacturer                                                      | 4,019                         | 3,650       | 15,206                      | 50                                                  | 49            | 107                              | 99            | 341                                | 282           |
|                                                | 印 刷 業<br>Printing                                                                                                       | 1,563                         | 1,369       | 4,056                       | 27                                                  | 26            | 104                              | 93            | 258                                | 226           |
|                                                | 雑 貨、一 般 用 具 類<br>製 造 卸 売 業<br>General merchandise,<br>general tool wholesaling<br>manufacturer                          | 1,866                         | 1,688       | 5,343                       | 61                                                  | 56            | 134                              | 123           | 293                                | 268           |
|                                                | 製 造 卸 売 業<br>Other wholesaling<br>manufacturer                                                                          | 16,138                        | 6,301       | 33,833                      | 144                                                 | 123           | 312                              | 263           | 916                                | 656           |
|                                                | 食 品 受 託 加 工 業<br>Processing on food commission                                                                          | 786                           | 593         | 2,406                       | 10                                                  | 8             | 31                               | 28            | 86                                 | 71            |
|                                                | 織 維 受 託 加 工 業<br>Processing on textile<br>commission                                                                    | 3,783                         | 3,411       | 8,677                       | 108                                                 | 99            | 396                              | 353           | 764                                | 704           |
|                                                | 金 属 受 託 加 工 業<br>Processing on metal<br>commission                                                                      | 14,396                        | 13,608      | 51,161                      | 187                                                 | 178           | 522                              | 488           | 1,454                              | 1,358         |
|                                                | 機 械 部 品 受 託 加 工 業<br>Processing on machine parts<br>commission                                                          | 6,386                         | 5,955       | 24,321                      | 61                                                  | 59            | 228                              | 214           | 589                                | 537           |
|                                                | 印 刷 関 連 受 託 加 工 業<br>Printing or other related<br>business commission                                                   | 1,026                         | 909         | 2,907                       | 24                                                  | 24            | 48                               | 44            | 144                                | 128           |
|                                                | そ の 他 の 受 託 加 工 業<br>Processing on others<br>commission                                                                 | 7,124                         | 6,509       | 22,461                      | 144                                                 | 133           | 396                              | 354           | 925                                | 835           |
| 計<br>Total                                     |                                                                                                                         | 71,805                        | 57,305      | 219,875                     | 1,059                                               | 982           | 2,966                            | 2,682         | 7,501                              | 6,623         |
| 卸 売 業<br>Wholesale                             | 飲 食 料 品 卸 売 業<br>Foodstuffs and beverages                                                                               | 3,736                         | 3,212       | 13,346                      | 78                                                  | 72            | 204                              | 181           | 460                                | 390           |
|                                                | 織 維、身 ま わ り 品 卸 売 業<br>Textiles, clothing, and<br>accessories                                                           | 1,442                         | 1,207       | 4,138                       | 46                                                  | 42            | 96                               | 86            | 221                                | 192           |
|                                                | 木 材、家 具、建 材 卸 売 業<br>Lumber, furniture, building<br>materials                                                           | 5,686                         | 5,144       | 19,935                      | 78                                                  | 73            | 206                              | 188           | 555                                | 486           |
|                                                | 機 械 器 具 類 卸 売 業<br>Machinery and appliances                                                                             | 3,586                         | 3,140       | 12,923                      | 58                                                  | 52            | 163                              | 150           | 367                                | 317           |
|                                                | 雑 貨 類、一 般 用 具 類 卸 売 業<br>General merchandise and<br>general tools                                                       | 2,565                         | 2,196       | 9,081                       | 84                                                  | 79            | 182                              | 166           | 374                                | 326           |
|                                                | そ の 他 の 卸 売 業<br>Others                                                                                                 | 6,754                         | 5,585       | 29,104                      | 114                                                 | 104           | 298                              | 268           | 659                                | 568           |
| 計<br>Total                                     |                                                                                                                         | 23,769                        | 20,484      | 88,527                      | 458                                                 | 422           | 1,149                            | 1,039         | 2,636                              | 2,279         |
| 小 売 業<br>Retail                                | 各 種 商 品 小 売 業<br>General merchandise                                                                                    | 1,207                         | 931         | 2,948                       | 52                                                  | 52            | 101                              | 95            | 145                                | 129           |
|                                                | 飲 食 料 品 小 売 業<br>Foodstuffs and beverages                                                                               | 28,725                        | 24,813      | 96,339                      | 580                                                 | 530           | 1,419                            | 1,248         | 3,181                              | 2,747         |
|                                                | 織 維、衣 服、<br>身 ま わ り 品 小 売 業<br>Textiles, clothing, and<br>accessories                                                   | 7,899                         | 6,639       | 21,789                      | 356                                                 | 327           | 707                              | 638           | 1,270                              | 1,092         |
|                                                | 家 具 小 売 業<br>Furniture                                                                                                  | 630                           | 538         | 1,751                       | 16                                                  | 15            | 47                               | 43            | 82                                 | 72            |
|                                                | 雑 貨 類、日 用 具 類 小 売 業<br>General merchandise,<br>articles for daily use                                                   | 18,925                        | 15,734      | 60,689                      | 614                                                 | 563           | 1,399                            | 1,235         | 2,623                              | 2,244         |
|                                                | 機 械 器 具 小 売 業<br>General machinery                                                                                      | 17,351                        | 15,369      | 53,160                      | 377                                                 | 356           | 973                              | 884           | 2,281                              | 2,032         |
|                                                | そ の 他 の 小 売 業<br>Others                                                                                                 | 25,878                        | 19,937      | 70,400                      | 886                                                 | 816           | 1,757                            | 1,546         | 3,514                              | 2,990         |
|                                                | 食 料 品 製 造 小 売 業<br>Groceries manufacturing                                                                              | 9,871                         | 8,973       | 28,918                      | 316                                                 | 305           | 648                              | 590           | 1,394                              | 1,283         |
|                                                | 衣 服、織 維 製 身 ま<br>わ り 品 製 造 小 売 業<br>Clothing, textiles and<br>accessories manufacturing                                 | 823                           | 722         | 1,775                       | 53                                                  | 47            | 106                              | 92            | 160                                | 150           |
|                                                | 家 具、運 具 製 造 小 売<br>業<br>Furniture, building materials<br>manufacturing                                                  | 5,838                         | 5,421       | 17,688                      | 89                                                  | 85            | 219                              | 200           | 679                                | 630           |
| 情 報 通 信 業<br>Information and<br>Communications | 日 用 具 類 製 造 小 売 業<br>Articles for daily use<br>manufacturing                                                            | 1,338                         | 1,136       | 3,150                       | 61                                                  | 54            | 129                              | 117           | 239                                | 200           |
|                                                | そ の 他 の 製 造 小 売 業<br>Other manufacturing                                                                                | 3,990                         | 3,300       | 10,800                      | 151                                                 | 137           | 289                              | 267           | 534                                | 466           |
|                                                | 計<br>Total                                                                                                              | 122,475                       | 103,513     | 369,407                     | 3,551                                               | 3,287         | 7,794                            | 6,955         | 16,102                             | 14,035        |
|                                                | 情 報 サ ー ビ ス 業<br>Information service                                                                                    | 534                           | 441         | 2,138                       | 14                                                  | 13            | 24                               | 21            | 41                                 | 38            |
|                                                | 新 聞、出 版 業<br>Newspaper, publishing                                                                                      | 264                           | 217         | 1,076                       | 6                                                   | 4             | 13                               | 11            | 26                                 | 23            |
| 計<br>Total                                     |                                                                                                                         | 798                           | 658         | 3,214                       | 20                                                  | 17            | 37                               | 32            | 67                                 | 61            |
| 運 輸 業<br>Transport                             | 道 路 運 送 業<br>Road transport                                                                                             | 78,900                        | 71,679      | 177,545                     | 2,110                                               | 2,032         | 5,672                            | 5,332         | 12,732                             | 11,843        |
|                                                | 水 運 業<br>Transport by water                                                                                             | 556                           | 471         | 2,944                       | 10                                                  | 7             | 19                               | 19            | 45                                 | 40            |
| 計<br>Total                                     |                                                                                                                         | 79,456                        | 72,150      | 180,489                     | 2,120                                               | 2,039         | 5,691                            | 5,351         | 12,777                             | 11,883        |

(注) この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

Note: This table indicates the breakdown by income rank and industry type with regard to “(1) Breakdown by income type”.

| 所得階級別人員数<br>Number of Persons by income rank |               |                                    |               |                                  |               |                                  |               |                                  |               | 区 分<br>Type                                                        |                                                |
|----------------------------------------------|---------------|------------------------------------|---------------|----------------------------------|---------------|----------------------------------|---------------|----------------------------------|---------------|--------------------------------------------------------------------|------------------------------------------------|
| 200万円以下<br>2 million yen or less             |               | 250万円以下<br>2.5 million yen or less |               | 300万円以下<br>3 million yen or less |               | 400万円以下<br>4 million yen or less |               | 500万円以下<br>5 million yen or less |               |                                                                    |                                                |
|                                              | 主たるもの<br>Main |                                    | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                                                                    |                                                |
| 人<br>Person                                  | 人<br>Person   | 人<br>Person                        | 人<br>Person   | 人<br>Person                      | 人<br>Person   | 人<br>Person                      | 人<br>Person   | 人<br>Person                      | 人<br>Person   | 事 業 所 得<br>Operating income                                        |                                                |
| 244, 125                                     | 206, 143      | 224, 327                           | 189, 075      | 191, 112                         | 162, 307      | 280, 639                         | 237, 815      | 179, 753                         | 150, 052      |                                                                    |                                                |
| 29, 066                                      | 15, 917       | 26, 874                            | 14, 892       | 22, 746                          | 13, 025       | 34, 317                          | 20, 449       | 23, 298                          | 14, 376       | 農 業<br>Agriculture                                                 | 農 水 産 林 業<br>Agriculture, Forestry and Fishing |
| 269                                          | 235           | 263                                | 238           | 251                              | 222           | 370                              | 325           | 280                              | 251           |                                                                    |                                                |
| 2, 878                                       | 2, 267        | 2, 609                             | 2, 106        | 2, 287                           | 1, 879        | 3, 759                           | 3, 194        | 2, 631                           | 2, 299        |                                                                    |                                                |
| 32, 213                                      | 18, 419       | 29, 746                            | 17, 236       | 25, 284                          | 15, 126       | 38, 446                          | 23, 968       | 26, 209                          | 16, 926       |                                                                    |                                                |
| 9                                            | 8             | 10                                 | 9             | 10                               | 8             | 13                               | 13            | 11                               | 9             | 鉱 業<br>Mining                                                      |                                                |
| 12, 883                                      | 12, 131       | 13, 316                            | 12, 548       | 12, 123                          | 11, 493       | 18, 410                          | 17, 545       | 11, 899                          | 11, 278       | 総 合 工 事 業<br>General construction                                  | 建 設 業<br>Construction                          |
| 35, 134                                      | 33, 878       | 36, 383                            | 35, 206       | 33, 687                          | 32, 770       | 52, 580                          | 51, 192       | 32, 710                          | 31, 864       |                                                                    |                                                |
| 9, 618                                       | 9, 083        | 10, 146                            | 9, 700        | 10, 040                          | 9, 658        | 16, 968                          | 16, 461       | 11, 686                          | 11, 331       |                                                                    |                                                |
| 57, 635                                      | 55, 092       | 59, 845                            | 57, 454       | 55, 850                          | 53, 921       | 87, 958                          | 85, 198       | 56, 295                          | 54, 473       |                                                                    |                                                |
| 384                                          | 320           | 351                                | 294           | 312                              | 266           | 427                              | 361           | 284                              | 249           | 食 料 品 製 造 卸 売 業<br>Foodstuffs wholesaling manufacturer             |                                                |
| 328                                          | 296           | 256                                | 235           | 216                              | 195           | 294                              | 260           | 155                              | 132           |                                                                    |                                                |
| 691                                          | 630           | 622                                | 584           | 554                              | 510           | 874                              | 821           | 523                              | 487           |                                                                    |                                                |
| 488                                          | 449           | 486                                | 451           | 421                              | 400           | 652                              | 612           | 517                              | 488           |                                                                    |                                                |
| 419                                          | 368           | 496                                | 451           | 412                              | 386           | 655                              | 612           | 468                              | 429           | 機 械 器 具 製 造 卸 売 業<br>General machinery wholesaling manufacturer    | 卸 売 業<br>Wholesale                             |
| 233                                          | 197           | 192                                | 164           | 183                              | 163           | 230                              | 203           | 101                              | 87            |                                                                    |                                                |
| 300                                          | 282           | 211                                | 193           | 180                              | 159           | 247                              | 227           | 147                              | 127           |                                                                    |                                                |
| 1, 205                                       | 708           | 1, 343                             | 710           | 1, 254                           | 654           | 2, 082                           | 893           | 1, 890                           | 687           |                                                                    |                                                |
| 92                                           | 78            | 86                                 | 74            | 80                               | 57            | 140                              | 105           | 83                               | 59            | 食 品 受 託 加 工 業<br>Processing on food commission                     |                                                |
| 627                                          | 581           | 499                                | 457           | 321                              | 293           | 435                              | 400           | 240                              | 208           |                                                                    |                                                |
| 1, 764                                       | 1, 646        | 1, 762                             | 1, 670        | 1, 559                           | 1, 474        | 2, 350                           | 2, 264        | 1, 648                           | 1, 578        |                                                                    |                                                |
| 792                                          | 722           | 764                                | 712           | 621                              | 584           | 988                              | 941           | 702                              | 662           |                                                                    |                                                |
| 165                                          | 140           | 118                                | 101           | 128                              | 113           | 136                              | 127           | 92                               | 86            | 印 刷 関 連 受 託 加 工 業<br>Printing or other related business commission | 情 報 通 信 業<br>Information and Communications    |
| 980                                          | 884           | 880                                | 814           | 715                              | 649           | 1, 105                           | 1, 027        | 685                              | 638           |                                                                    |                                                |
| 8, 468                                       | 7, 301        | 8, 066                             | 6, 910        | 6, 956                           | 5, 903        | 10, 615                          | 8, 853        | 7, 535                           | 5, 917        |                                                                    |                                                |
| 477                                          | 411           | 403                                | 343           | 356                              | 306           | 504                              | 444           | 355                              | 313           |                                                                    |                                                |
| 211                                          | 171           | 174                                | 136           | 123                              | 102           | 178                              | 153           | 101                              | 89            | 飲 食 料 品 卸 売 業<br>Foodstuffs and beverages                          |                                                |
| 719                                          | 646           | 685                                | 625           | 573                              | 528           | 903                              | 839           | 631                              | 580           |                                                                    |                                                |
| 448                                          | 387           | 406                                | 357           | 352                              | 311           | 498                              | 447           | 348                              | 297           |                                                                    |                                                |
| 351                                          | 296           | 285                                | 241           | 216                              | 184           | 320                              | 275           | 239                              | 203           |                                                                    |                                                |
| 713                                          | 581           | 675                                | 579           | 586                              | 491           | 912                              | 765           | 648                              | 536           | そ の 他 の 卸 売 業<br>Others                                            | 小 売 業<br>Retail                                |
| 2, 919                                       | 2, 492        | 2, 628                             | 2, 281        | 2, 206                           | 1, 922        | 3, 315                           | 2, 923        | 2, 322                           | 2, 018        |                                                                    |                                                |
| 162                                          | 126           | 140                                | 114           | 113                              | 88            | 173                              | 127           | 103                              | 68            |                                                                    |                                                |
| 3, 314                                       | 2, 782        | 2, 979                             | 2, 553        | 2, 747                           | 2, 381        | 4, 159                           | 3, 656        | 2, 976                           | 2, 630        |                                                                    |                                                |
| 1, 130                                       | 942           | 862                                | 731           | 697                              | 572           | 881                              | 720           | 540                              | 430           | 各 種 商 品 小 売 業<br>General merchandise                               |                                                |
| 94                                           | 76            | 76                                 | 68            | 58                               | 52            | 88                               | 74            | 57                               | 43            |                                                                    |                                                |
| 2, 432                                       | 2, 030        | 1, 979                             | 1, 635        | 1, 660                           | 1, 399        | 2, 295                           | 1, 886        | 1, 607                           | 1, 320        |                                                                    |                                                |
| 2, 386                                       | 2, 144        | 2, 060                             | 1, 835        | 1, 766                           | 1, 594        | 2, 512                           | 2, 259        | 1, 571                           | 1, 373        |                                                                    |                                                |
| 3, 224                                       | 2, 585        | 2, 771                             | 2, 213        | 2, 342                           | 1, 810        | 3, 539                           | 2, 690        | 2, 297                           | 1, 595        | 機 械 器 具 小 売 業<br>General machinery                                 | 小 売 業<br>Retail                                |
| 1, 430                                       | 1, 306        | 1, 161                             | 1, 056        | 998                              | 895           | 1, 389                           | 1, 284        | 854                              | 770           |                                                                    |                                                |
| 112                                          | 93            | 84                                 | 72            | 76                               | 68            | 92                               | 83            | 49                               | 43            |                                                                    |                                                |
| 847                                          | 776           | 788                                | 746           | 685                              | 647           | 971                              | 907           | 566                              | 535           |                                                                    |                                                |
| 216                                          | 183           | 141                                | 114           | 126                              | 108           | 169                              | 146           | 84                               | 74            | 日 用 具 類 製 造 小 売 業<br>Articles for daily use manufacturing          |                                                |
| 510                                          | 414           | 465                                | 398           | 370                              | 313           | 582                              | 483           | 364                              | 288           |                                                                    |                                                |
| 15, 857                                      | 13, 457       | 13, 506                            | 11, 535       | 11, 638                          | 9, 927        | 16, 850                          | 14, 315       | 11, 068                          | 9, 169        |                                                                    |                                                |
| 47                                           | 38            | 37                                 | 33            | 37                               | 31            | 77                               | 61            | 68                               | 60            |                                                                    |                                                |
| 32                                           | 28            | 24                                 | 17            | 14                               | 13            | 33                               | 30            | 23                               | 20            | 新 聞 、 出 版 業<br>Newspaper, publishing                               | 情 報 通 信 業<br>Information and Communications    |
| 79                                           | 66            | 61                                 | 50            | 51                               | 44            | 110                              | 91            | 91                               | 80            |                                                                    |                                                |
| 13, 862                                      | 12, 687       | 12, 180                            | 11, 079       | 9, 674                           | 8, 845        | 11, 855                          | 10, 722       | 5, 420                           | 4, 784        |                                                                    |                                                |
| 61                                           | 54            | 51                                 | 37            | 60                               | 48            | 61                               | 51            | 46                               | 39            |                                                                    |                                                |
| 13, 923                                      | 12, 741       | 12, 231                            | 11, 116       | 9, 734                           | 8, 893        | 11, 916                          | 10, 773       | 5, 466                           | 4, 823        | 計<br>Total                                                         |                                                |

## (4) 所得種類別（業種別）人員、所得金額（申告納税額のある者）（その１の２）

Number of income earners and amount of income by income type (business type) (Taxpayers who have income tax self-assessment) &lt;1-2&gt;

| 区 分<br>Type                                              |                 | 人員                                                   |             | 所得金額<br>Amount of<br>income | 所 得 階 級 別 人 員 数<br>Number of Persons by income rank |             |                                  |             |                                    |             |
|----------------------------------------------------------|-----------------|------------------------------------------------------|-------------|-----------------------------|-----------------------------------------------------|-------------|----------------------------------|-------------|------------------------------------|-------------|
|                                                          |                 | Number of<br>taxpayers                               | 主たるもの       |                             | 70万円以下<br>0.7 million yen or less                   |             | 100万円以下<br>1 million yen or less |             | 150万円以下<br>1.5 million yen or less |             |
|                                                          |                 |                                                      | Main        |                             | 主たるもの<br>Main                                       |             | 主たるもの<br>Main                    |             | 主たるもの<br>Main                      |             |
|                                                          |                 | 人<br>Person                                          | 人<br>Person | 百万円<br>Million yen          | 人<br>Person                                         | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                        | 人<br>Person |
| 金融業<br>Finance and<br>Insurance                          | 金融業             | 706                                                  | 571         | 3,574                       | 10                                                  | 10          | 24                               | 22          | 62                                 | 50          |
|                                                          | 保険代理業           | 4,282                                                | 2,975       | 12,472                      | 74                                                  | 61          | 234                              | 177         | 501                                | 389         |
|                                                          | 計               | 4,988                                                | 3,546       | 16,045                      | 84                                                  | 71          | 258                              | 199         | 563                                | 439         |
| 不動産業<br>Real Estate                                      | 不動産業            | 5,856                                                | 4,170       | 22,774                      | 116                                                 | 108         | 192                              | 161         | 460                                | 364         |
|                                                          | 料理飲食業           | 91,752                                               | 82,793      | 238,102                     | 3,206                                               | 3,073       | 7,340                            | 6,928       | 15,774                             | 14,780      |
|                                                          | 旅館              | 3,451                                                | 2,744       | 9,616                       | 94                                                  | 83          | 186                              | 159         | 443                                | 362         |
| 料 理 飲 食 業<br>Food, restaurant                            | 料理飲食業           | 91,752                                               | 82,793      | 238,102                     | 3,206                                               | 3,073       | 7,340                            | 6,928       | 15,774                             | 14,780      |
|                                                          | 旅館              | 3,451                                                | 2,744       | 9,616                       | 94                                                  | 83          | 186                              | 159         | 443                                | 362         |
|                                                          | 計               | 95,203                                               | 85,537      | 247,717                     | 3,300                                               | 3,156       | 7,526                            | 7,087       | 16,217                             | 15,142      |
| 医療保健業<br>Hospital, clinic                                | 病院、診療所          | 28,090                                               | 25,528      | 989,639                     | 85                                                  | 77          | 11                               | 9           | 44                                 | 39          |
|                                                          | 歯科              | 23,091                                               | 21,319      | 361,760                     | 68                                                  | 66          | 23                               | 21          | 92                                 | 81          |
|                                                          | その他の医療保健業       | 40,090                                               | 35,933      | 112,659                     | 1,071                                               | 1,021       | 2,742                            | 2,528       | 5,803                              | 5,339       |
| 計                                                        | 計               | 91,271                                               | 82,780      | 1,464,058                   | 1,224                                               | 1,164       | 2,776                            | 2,558       | 5,939                              | 5,459       |
| 弁 護 士<br>Lawyer                                          | 弁 護 士           | 12,939                                               | 11,143      | 234,669                     | 29                                                  | 26          | 15                               | 14          | 55                                 | 51          |
|                                                          | 司法書士、行政書士       | 13,297                                               | 10,863      | 80,212                      | 98                                                  | 88          | 249                              | 218         | 617                                | 510         |
|                                                          | その他の法務専門サービス    | 3,079                                                | 2,235       | 31,691                      | 16                                                  | 12          | 38                               | 28          | 90                                 | 70          |
| 士 士 士<br>Tax account, certified public accountant        | 税理士、公認会計士       | 9,470                                                | 6,457       | 129,772                     | 22                                                  | 15          | 6                                | 5           | 13                                 | 10          |
|                                                          | その他の経営専門サービス    | 17,128                                               | 10,784      | 75,069                      | 209                                                 | 187         | 392                              | 349         | 878                                | 711         |
|                                                          | 不動産専門サービス       | 5,348                                                | 4,319       | 32,520                      | 36                                                  | 35          | 98                               | 82          | 219                                | 176         |
| 土木建築専門サービス<br>Civil engineering and construction service | 土木建築専門サービス      | 7,416                                                | 6,242       | 29,190                      | 82                                                  | 77          | 195                              | 172         | 511                                | 434         |
|                                                          | 獣 医             | 3,932                                                | 3,583       | 30,888                      | 29                                                  | 27          | 35                               | 27          | 105                                | 89          |
|                                                          | 計               | 72,609                                               | 55,626      | 644,011                     | 521                                                 | 467         | 1,028                            | 895         | 2,488                              | 2,051       |
| サービス業<br>Education, learning support                     | 教育、学習支援         | 36,032                                               | 29,389      | 79,958                      | 2,366                                               | 2,186       | 4,199                            | 3,768       | 6,520                              | 5,575       |
|                                                          | 洗濯、理容、美容、浴場業    | 108,348                                              | 100,831     | 242,982                     | 5,428                                               | 5,219       | 12,537                           | 11,910      | 21,744                             | 20,583      |
|                                                          | その他の対個人サービス業    | 17,806                                               | 15,320      | 43,546                      | 738                                                 | 698         | 1,627                            | 1,497       | 2,988                              | 2,735       |
| 廃棄物処理業<br>Waste disposal                                 | 廃棄物処理業          | 1,608                                                | 1,450       | 6,307                       | 27                                                  | 26          | 80                               | 77          | 148                                | 138         |
|                                                          | 自動車整備業          | 20,537                                               | 19,186      | 64,435                      | 324                                                 | 307         | 965                              | 912         | 2,519                              | 2,356       |
|                                                          | その他の修理業         | 16,951                                               | 15,702      | 55,806                      | 210                                                 | 197         | 655                              | 584         | 1,800                              | 1,630       |
| 物品賃貸業<br>Leasing                                         | 物品賃貸業           | 1,592                                                | 1,162       | 4,356                       | 43                                                  | 38          | 103                              | 91          | 192                                | 171         |
|                                                          | その他の対事業サービス業    | 50,730                                               | 40,287      | 165,471                     | 1,562                                               | 1,455       | 3,106                            | 2,804       | 6,319                              | 5,435       |
|                                                          | 娯楽業             | 3,094                                                | 2,523       | 8,132                       | 128                                                 | 122         | 235                              | 214         | 420                                | 378         |
| 文筆、作曲、美術家<br>Literature, composition, artist             | 文筆、作曲、美術家       | 26,479                                               | 22,108      | 152,716                     | 979                                                 | 916         | 1,996                            | 1,836       | 3,295                              | 2,928       |
|                                                          | 芸能関係者           | 7,916                                                | 6,505       | 65,079                      | 380                                                 | 357         | 620                              | 573         | 1,049                              | 900         |
|                                                          | 職業選手、競技関係者、職業棋士 | 6,090                                                | 3,586       | 93,739                      | 58                                                  | 52          | 122                              | 109         | 233                                | 200         |
| その他のサービス業<br>Other services                              | その他のサービス業       | 19,628                                               | 16,597      | 50,769                      | 863                                                 | 833         | 1,687                            | 1,579       | 3,057                              | 2,741       |
|                                                          | 計               | 316,811                                              | 274,646     | 1,033,296                   | 13,106                                              | 12,406      | 27,932                           | 25,954      | 50,284                             | 45,770      |
|                                                          | その他の事業          | 343,323                                              | 265,875     | 967,893                     | 10,455                                              | 9,880       | 19,872                           | 18,216      | 39,645                             | 34,285      |
| 事業所得（再掲）                                                 |                 | Operating income (Re-grouped)                        | 1,965,902   | 1,648,464                   | 7,687,239                                           | 44,378      | 41,684                           | 99,994      | 91,083                             | 223,900     |
| 利子所得                                                     |                 | Interest income                                      | 11,003      | 650                         | 11,464                                              | 95          | 33                               | 127         | 41                                 | 299         |
| 配当所得等                                                    |                 | Dividend income, etc.                                | 418,422     | 9,869                       | 840,471                                             | 1,895       | 223                              | 3,497       | 94                                 | 12,170      |
| 不動産所得                                                    |                 | Real estate income                                   | 2,178,009   | 1,054,153                   | 6,259,298                                           | 18,887      | 15,242                           | 51,457      | 40,904                             | 139,765     |
| 給与所得                                                     |                 | Employment income                                    | 3,618,941   | 2,677,383                   | 18,967,652                                          | 32,298      | 27,238                           | 72,272      | 54,601                             | 223,862     |
| 総合譲渡所得                                                   |                 | Comprehensive capital gains                          | 47,158      | 12,136                      | 107,159                                             | 432         | 260                              | 703         | 456                                | 1,947       |
| 一時所得                                                     |                 | Occasional income                                    | 157,249     | 39,375                      | 250,618                                             | 3,048       | 2,223                            | 5,823       | 3,937                              | 10,801      |
| 雑所得                                                      |                 | Miscellaneous income                                 | 2,808,035   | 802,905                     | 3,360,539                                           | 25,596      | 16,010                           | 75,466      | 44,394                             | 234,254     |
| （損益通算等による差額）                                             |                 | (Difference by aggregation of profit and loss, etc.) | -           | -                           | 92,920                                              | -           | -                                | -           | -                                  | -           |
| 計                                                        |                 | Total                                                | 11,204,719  | 6,244,935                   | 37,577,361                                          | 126,629     | 102,913                          | 309,339     | 235,510                            | 846,998     |
| 分離短期譲渡所得                                                 |                 | Short term separate capital gains                    | 13,352      | 4,186                       | 78,272                                              | 92          | 69                               | 162         | 131                                | 316         |
| 分離長期譲渡所得                                                 |                 | Long term separate capital gains                     | 303,283     | 234,706                     | 5,221,714                                           | 1,534       | 1,302                            | 3,727       | 3,176                              | 8,195       |
| 株式等の譲渡所得等                                                |                 | Capital gains of stocks, etc.                        | 169,346     | 43,318                      | 3,740,603                                           | 1,083       | 647                              | 1,776       | 1,059                              | 3,741       |
| 山林所得                                                     |                 | Timber income                                        | 3,943       | 1,423                       | 7,149                                               | 41          | 26                               | 131         | 92                                 | 334         |
| 退職所得                                                     |                 | Retirement income                                    | 14,278      | 3,988                       | 154,553                                             | 10          | 5                                | 12          | 3                                  | 29          |
| 総 計                                                      |                 | Grand Total                                          | 11,708,921  | 6,532,556                   | 46,779,652                                          | 129,389     | 104,962                          | 315,147     | 239,971                            | 859,613     |

(注) 1 この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

2 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note: 1 This table indicates the breakdown by income rank and industry type with regard to “(1) Breakdown by income type”.

2 Dividend income, etc. includes interest income from public and corporate bonds.



| 所得階級別人員数<br>Number of Persons by income rank |               |                                    |               |                                  |               |                                  |               |                                  |               | 区分<br>Type      |                                                                |
|----------------------------------------------|---------------|------------------------------------|---------------|----------------------------------|---------------|----------------------------------|---------------|----------------------------------|---------------|-----------------|----------------------------------------------------------------|
| 200万円以下<br>2 million yen or less             |               | 250万円以下<br>2.5 million yen or less |               | 300万円以下<br>3 million yen or less |               | 400万円以下<br>4 million yen or less |               | 500万円以下<br>5 million yen or less |               |                 |                                                                |
|                                              | 主たるもの<br>Main |                                    | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                 |                                                                |
| 人<br>Person                                  | 人<br>Person   | 人<br>Person                        | 人<br>Person   | 人<br>Person                      | 人<br>Person   | 人<br>Person                      | 人<br>Person   | 人<br>Person                      | 人<br>Person   |                 |                                                                |
| 79                                           | 67            | 100                                | 87            | 72                               | 62            | 108                              | 87            | 52                               | 43            | 金融業             | 金融業<br>Finance and Insurance                                   |
| 526                                          | 381           | 486                                | 345           | 391                              | 259           | 578                              | 403           | 389                              | 283           | 保険代理業           |                                                                |
| 605                                          | 448           | 586                                | 432           | 463                              | 321           | 686                              | 490           | 441                              | 326           | 計               |                                                                |
| 548                                          | 412           | 516                                | 388           | 459                              | 346           | 760                              | 531           | 533                              | 383           | 不動産業            |                                                                |
| 14,985                                       | 13,675        | 12,106                             | 10,904        | 8,938                            | 7,986         | 11,208                           | 9,919         | 6,179                            | 5,451         | 料理飲食業           | 旅館飲食業<br>Restaurant, Hotel business                            |
| 468                                          | 385           | 386                                | 294           | 350                              | 298           | 505                              | 407           | 315                              | 250           | 旅館              |                                                                |
| 15,453                                       | 14,060        | 12,492                             | 11,198        | 9,288                            | 8,284         | 11,713                           | 10,326        | 6,494                            | 5,701         | 計               |                                                                |
|                                              |               |                                    |               |                                  |               |                                  |               |                                  |               | Total           |                                                                |
| 48                                           | 41            | 58                                 | 47            | 46                               | 38            | 122                              | 89            | 150                              | 127           | 病院、診療所          | 医保健業<br>Medical and Health                                     |
| 175                                          | 151           | 235                                | 219           | 294                              | 266           | 618                              | 558           | 692                              | 605           | 歯科医師            |                                                                |
| 5,844                                        | 5,287         | 5,012                              | 4,542         | 4,086                            | 3,728         | 5,700                            | 5,176         | 3,429                            | 3,103         | その他の医療保健業       |                                                                |
| 6,067                                        | 5,479         | 5,305                              | 4,808         | 4,426                            | 4,032         | 6,440                            | 5,823         | 4,271                            | 3,835         | 計               |                                                                |
| 61                                           | 48            | 93                                 | 67            | 83                               | 69            | 252                              | 206           | 358                              | 299           | 弁護士             | 弁税建<br>護理築<br>士士士<br>等<br>Lawyer, Tax account, Architect, etc. |
| 794                                          | 554           | 824                                | 595           | 760                              | 561           | 1,399                            | 1,112         | 1,220                            | 996           | 司法書士、行政書士       |                                                                |
| 100                                          | 68            | 91                                 | 57            | 115                              | 71            | 181                              | 115           | 168                              | 112           | その他の法務専門サービス    |                                                                |
| 32                                           | 13            | 36                                 | 13            | 62                               | 26            | 94                               | 47            | 142                              | 70            | 税理士、公認会計士       |                                                                |
| 980                                          | 707           | 1,113                              | 763           | 1,038                            | 712           | 1,830                            | 1,238         | 1,550                            | 1,022         | その他の経営専門サービス    | サービス業<br>Service Industry                                      |
| 297                                          | 240           | 316                                | 252           | 322                              | 262           | 492                              | 401           | 484                              | 392           | 不動産専門サービス       |                                                                |
| 649                                          | 547           | 741                                | 608           | 705                              | 595           | 1,155                            | 1,003         | 897                              | 760           | 土木建築専門サービス      |                                                                |
| 143                                          | 121           | 181                                | 148           | 203                              | 175           | 377                              | 348           | 372                              | 344           | 獣医師             |                                                                |
| 3,056                                        | 2,298         | 3,395                              | 2,503         | 3,288                            | 2,471         | 5,780                            | 4,470         | 5,191                            | 3,995         | 計               | Total                                                          |
| 5,245                                        | 4,283         | 4,035                              | 3,233         | 2,944                            | 2,383         | 3,856                            | 3,069         | 2,116                            | 1,700         | 教育、学習支援         | サービス業<br>Service Industry                                      |
| 17,922                                       | 16,705        | 13,603                             | 12,645        | 9,806                            | 9,175         | 11,778                           | 10,925        | 6,096                            | 5,568         | 洗濯、理容、美容、浴場業    |                                                                |
| 2,584                                        | 2,240         | 2,188                              | 1,886         | 1,722                            | 1,495         | 2,194                            | 1,852         | 1,301                            | 1,092         | その他の対個人サービス業    |                                                                |
| 175                                          | 162           | 168                                | 154           | 128                              | 117           | 267                              | 244           | 153                              | 139           | 廃棄物処理業          |                                                                |
| 2,828                                        | 2,640         | 2,618                              | 2,475         | 2,160                            | 2,027         | 3,223                            | 3,056         | 2,106                            | 1,970         | 自動車整備業          |                                                                |
| 2,160                                        | 1,914         | 2,070                              | 1,895         | 1,818                            | 1,705         | 2,929                            | 2,776         | 1,846                            | 1,746         | その他の修理業         |                                                                |
| 198                                          | 168           | 163                                | 131           | 142                              | 116           | 189                              | 153           | 126                              | 82            | 物品賃貸業           |                                                                |
| 6,390                                        | 5,179         | 5,674                              | 4,561         | 4,622                            | 3,798         | 6,603                            | 5,377         | 4,287                            | 3,322         | その他の対事業サービス業    |                                                                |
| 445                                          | 367           | 390                                | 329           | 290                              | 234           | 378                              | 311           | 264                              | 202           | 娯楽業             |                                                                |
| 2,980                                        | 2,591         | 2,453                              | 2,036         | 1,959                            | 1,590         | 2,822                            | 2,264         | 1,869                            | 1,453         | 文筆、作曲、美術家       |                                                                |
| 842                                          | 701           | 690                                | 578           | 486                              | 405           | 654                              | 512           | 433                              | 322           | 芸能関係者           |                                                                |
| 232                                          | 182           | 242                                | 153           | 285                              | 148           | 555                              | 191           | 424                              | 167           | 職業選手、競技関係者、職業棋士 |                                                                |
| 2,725                                        | 2,294         | 2,381                              | 2,000         | 1,886                            | 1,609         | 2,596                            | 2,157         | 1,483                            | 1,221         | その他のサービス業       |                                                                |
| 44,726                                       | 39,426        | 36,675                             | 32,076        | 28,248                           | 24,802        | 38,044                           | 32,887        | 22,504                           | 18,984        | 計               |                                                                |
| 42,567                                       | 34,444        | 39,265                             | 31,079        | 33,211                           | 26,307        | 47,993                           | 37,154        | 31,322                           | 23,413        | その他の事業          |                                                                |
| 244,125                                      | 206,143       | 224,327                            | 189,075       | 191,112                          | 162,307       | 280,639                          | 237,815       | 179,753                          | 150,052       | 事業所得（再掲）        |                                                                |
| 342                                          | 48            | 376                                | 57            | 355                              | 40            | 657                              | 73            | 628                              | 40            | 利子所得            | Interest income                                                |
| 18,798                                       | 285           | 21,438                             | 225           | 21,482                           | 262           | 41,118                           | 395           | 38,165                           | 292           | 配当所得等           | Dividend income, etc.                                          |
| 181,715                                      | 102,085       | 184,448                            | 94,013        | 167,466                          | 85,670        | 278,719                          | 143,744       | 222,835                          | 109,646       | 不動産所得           | Real estate income                                             |
| 328,258                                      | 225,140       | 346,745                            | 246,989       | 305,484                          | 223,422       | 489,333                          | 377,449       | 340,531                          | 267,033       | 給与所得            | Employment income                                              |
| 2,667                                        | 1,168         | 2,748                              | 959           | 2,931                            | 983           | 5,419                            | 1,723         | 4,648                            | 1,250         | 総合譲渡所得          | Comprehensive capital gains                                    |
| 12,932                                       | 4,583         | 12,496                             | 3,576         | 11,032                           | 2,935         | 18,401                           | 4,591         | 14,456                           | 3,125         | 一時所得            | Occasional income                                              |
| 350,465                                      | 188,881       | 342,851                            | 146,244       | 285,518                          | 95,074        | 409,821                          | 89,060        | 252,113                          | 34,239        | 雑所得             | Miscellaneous income                                           |
| -                                            | -             | -                                  | -             | -                                | -             | -                                | -             | -                                | -             | (損益通算等による差額)    | (Difference by aggregation of profit and loss, etc.)           |
| 1,139,302                                    | 728,333       | 1,135,429                          | 681,138       | 985,380                          | 570,693       | 1,524,107                        | 854,850       | 1,053,129                        | 565,677       | 計               | Total                                                          |
| 394                                          | 219           | 416                                | 184           | 453                              | 189           | 923                              | 360           | 920                              | 293           | 分離短期譲渡所得        | Short term separate capital gains                              |
| 10,364                                       | 6,971         | 10,724                             | 6,780         | 11,154                           | 7,314         | 20,990                           | 14,363        | 19,445                           | 13,866        | 分離長期譲渡所得        | Long term separate capital gains                               |
| 5,119                                        | 1,492         | 5,749                              | 1,326         | 6,019                            | 1,282         | 12,402                           | 2,361         | 12,791                           | 2,038         | 株式等の譲渡所得等       | Capital gains of stocks, etc.                                  |
| 389                                          | 169           | 402                                | 151           | 334                              | 125           | 530                              | 192           | 374                              | 120           | 山林所得            | Timber income                                                  |
| 71                                           | 12            | 134                                | 28            | 184                              | 30            | 459                              | 75            | 590                              | 134           | 退職所得            | Retirement income                                              |
| 1,155,639                                    | 737,196       | 1,152,854                          | 689,607       | 1,003,524                        | 579,633       | 1,559,411                        | 872,201       | 1,087,249                        | 582,128       | 総計              | Grand Total                                                    |

## (4) 所得種類別（業種別）人員、所得金額（申告納税額のある者）（その2の1）

Number of income earners and amount of income by income type (business type) (Taxpayers who have income tax self-assessment) &lt;2-1&gt;

| 区 分<br>Type                                              |                                                                                                            | 所 得 階 級 別 人 員 数<br>Number of Persons by income rank |             |                                  |             |                                  |             |                                     |             |                                     |             |
|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-------------|----------------------------------|-------------|----------------------------------|-------------|-------------------------------------|-------------|-------------------------------------|-------------|
|                                                          |                                                                                                            | 600万円以下<br>6 million yen or less                    |             | 700万円以下<br>7 million yen or less |             | 800万円以下<br>8 million yen or less |             | 1,000万円以下<br>10 million yen or less |             | 1,200万円以下<br>12 million yen or less |             |
|                                                          |                                                                                                            | 主たるもの<br>Main                                       |             | 主たるもの<br>Main                    |             | 主たるもの<br>Main                    |             | 主たるもの<br>Main                       |             | 主たるもの<br>Main                       |             |
|                                                          |                                                                                                            | 人<br>Person                                         | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                         | 人<br>Person | 人<br>Person                         | 人<br>Person |
| 事 業 所 得<br>Operating income                              |                                                                                                            | 118, 113                                            | 96, 407     | 79, 083                          | 63, 123     | 54, 116                          | 42, 709     | 65, 285                             | 50, 669     | 36, 166                             | 27, 293     |
| 農 水 産 林 業<br>Agriculture, Forestry and Fishing           | 農 業<br>Agriculture                                                                                         | 15, 836                                             | 9, 800      | 11, 094                          | 6, 956      | 7, 671                           | 4, 966      | 9, 508                              | 6, 277      | 5, 136                              | 3, 365      |
|                                                          | 林 業<br>Forestry                                                                                            | 194                                                 | 175         | 117                              | 108         | 87                               | 77          | 130                                 | 120         | 68                                  | 62          |
|                                                          | 漁 業、水産養殖業<br>Fishery, Aquaculture                                                                          | 1, 937                                              | 1, 767      | 1, 479                           | 1, 344      | 1, 082                           | 996         | 1, 560                              | 1, 455      | 933                                 | 885         |
|                                                          | 計<br>Total                                                                                                 | 17, 967                                             | 11, 742     | 12, 690                          | 8, 408      | 8, 840                           | 6, 039      | 11, 198                             | 7, 852      | 6, 137                              | 4, 312      |
| 鉱 業<br>Mining                                            | 鉱 業<br>Mining                                                                                              | 7                                                   | 6           | 2                                | 2           | 5                                | 5           | 3                                   | 3           | 3                                   | 3           |
|                                                          | 建設業<br>Construction                                                                                        | 7, 513                                              | 7, 099      | 4, 607                           | 4, 297      | 2, 827                           | 2, 635      | 3, 154                              | 2, 908      | 1, 474                              | 1, 345      |
|                                                          | 建設業<br>Construction                                                                                        | 19, 732                                             | 19, 125     | 11, 397                          | 11, 017     | 6, 939                           | 6, 708      | 6, 974                              | 6, 628      | 2, 825                              | 2, 645      |
|                                                          | 設備工事<br>Equipment work                                                                                     | 7, 765                                              | 7, 525      | 4, 982                           | 4, 823      | 3, 106                           | 2, 989      | 3, 517                              | 3, 379      | 1, 536                              | 1, 470      |
|                                                          | 計<br>Total                                                                                                 | 35, 010                                             | 33, 749     | 20, 986                          | 20, 137     | 12, 872                          | 12, 332     | 13, 645                             | 12, 915     | 5, 835                              | 5, 460      |
| 製 造 業<br>Manufacturing                                   | 食料品製造卸売業<br>Foodstuffs wholesaling manufacturer                                                            | 195                                                 | 171         | 145                              | 133         | 125                              | 102         | 126                                 | 112         | 91                                  | 78          |
|                                                          | 繊維工業<br>Textile                                                                                            | 100                                                 | 86          | 71                               | 62          | 33                               | 31          | 44                                  | 41          | 23                                  | 20          |
|                                                          | 製材、木製品、<br>建材製造卸売業<br>Lumber, wood products,<br>building materials<br>wholesaling manufacturer             | 289                                                 | 273         | 202                              | 185         | 141                              | 122         | 166                                 | 148         | 61                                  | 57          |
|                                                          | 鉄鋼、非鉄金属、<br>金属製品製造卸売業<br>Iron and steel, non-ferrous<br>metals, metal products<br>wholesaling manufacturer | 325                                                 | 301         | 209                              | 196         | 164                              | 155         | 180                                 | 164         | 69                                  | 63          |
|                                                          | 機械器具製造卸売業<br>General machinery<br>wholesaling manufacturer                                                 | 314                                                 | 290         | 206                              | 185         | 145                              | 139         | 184                                 | 173         | 80                                  | 65          |
|                                                          | 印刷業<br>Printing                                                                                            | 78                                                  | 73          | 49                               | 46          | 36                               | 36          | 32                                  | 29          | 18                                  | 15          |
|                                                          | 雑貨、一般用具類<br>製造卸売業<br>General merchandise,<br>general tool wholesaling<br>manufacturer                      | 83                                                  | 72          | 57                               | 48          | 38                               | 34          | 51                                  | 48          | 21                                  | 20          |
|                                                          | その他の製造卸売業<br>Other wholesaling<br>manufacturer                                                             | 1, 542                                              | 449         | 1, 214                           | 319         | 861                              | 221         | 1, 030                              | 247         | 594                                 | 122         |
|                                                          | 食品受託加工業<br>Processing on food<br>commission                                                                | 50                                                  | 33          | 32                               | 23          | 21                               | 14          | 25                                  | 14          | 16                                  | 9           |
|                                                          | 繊維受託加工業<br>Processing on textile<br>commission                                                             | 140                                                 | 122         | 81                               | 70          | 53                               | 45          | 56                                  | 41          | 20                                  | 14          |
|                                                          | 金属受託加工業<br>Processing on metal<br>commission                                                               | 992                                                 | 947         | 640                              | 609         | 413                              | 392         | 470                                 | 445         | 239                                 | 219         |
|                                                          | 機械部品受託加工業<br>Processing on machine parts<br>commission                                                     | 473                                                 | 442         | 328                              | 303         | 199                              | 190         | 259                                 | 246         | 153                                 | 142         |
|                                                          | 印刷関連受託加工業<br>Printing or other related<br>business commission                                              | 58                                                  | 53          | 29                               | 25          | 24                               | 21          | 24                                  | 21          | 10                                  | 10          |
|                                                          | その他の受託加工業<br>Processing on others<br>commission                                                            | 399                                                 | 370         | 249                              | 226         | 175                              | 156         | 192                                 | 173         | 105                                 | 96          |
|                                                          | 計<br>Total                                                                                                 | 5, 038                                              | 3, 682      | 3, 512                           | 2, 430      | 2, 428                           | 1, 658      | 2, 839                              | 1, 902      | 1, 500                              | 930         |
| 卸 売 業<br>Wholesale                                       | 飲食料品卸売業<br>Foodstuffs and beverages                                                                        | 209                                                 | 181         | 175                              | 151         | 107                              | 89          | 124                                 | 105         | 92                                  | 75          |
|                                                          | 繊維、身まわり品卸売業<br>Textiles, clothing, and<br>accessories                                                      | 83                                                  | 66          | 45                               | 41          | 41                               | 33          | 54                                  | 46          | 24                                  | 18          |
|                                                          | 木材、家具、建材卸売業<br>Lumber, furniture, building<br>materials                                                    | 381                                                 | 353         | 268                              | 244         | 172                              | 161         | 204                                 | 178         | 101                                 | 91          |
|                                                          | 機械器具類卸売業<br>Machinery and appliances                                                                       | 243                                                 | 223         | 176                              | 153         | 120                              | 105         | 171                                 | 147         | 74                                  | 63          |
|                                                          | 雑貨類、一般用具類卸売業<br>General merchandise and<br>general tools                                                   | 134                                                 | 117         | 83                               | 65          | 75                               | 61          | 83                                  | 73          | 44                                  | 37          |
|                                                          | その他の卸売業<br>Others                                                                                          | 500                                                 | 396         | 323                              | 253         | 259                              | 211         | 335                                 | 280         | 210                                 | 155         |
|                                                          | 計<br>Total                                                                                                 | 1, 550                                              | 1, 336      | 1, 070                           | 907         | 774                              | 660         | 971                                 | 829         | 545                                 | 439         |
| 小 売 業<br>Retail                                          | 各種商品小売業<br>General merchandise                                                                             | 71                                                  | 44          | 47                               | 29          | 27                               | 14          | 35                                  | 17          | 15                                  | 11          |
|                                                          | 飲食料品小売業<br>Foodstuffs and beverages                                                                        | 2, 048                                              | 1, 801      | 1, 462                           | 1, 286      | 1, 026                           | 900         | 1, 264                              | 1, 092      | 610                                 | 520         |
|                                                          | 繊維、衣服、<br>身まわり品小売業<br>Textiles, clothing, and<br>accessories                                               | 372                                                 | 297         | 264                              | 209         | 212                              | 171         | 231                                 | 209         | 128                                 | 109         |
|                                                          | 家具小売業<br>Furniture                                                                                         | 35                                                  | 33          | 22                               | 18          | 12                               | 10          | 20                                  | 18          | 8                                   | 8           |
|                                                          | 雑貨類、日用具類小売業<br>General merchandise,<br>articles for daily use                                              | 1, 147                                              | 924         | 788                              | 649         | 537                              | 428         | 608                                 | 486         | 342                                 | 266         |
|                                                          | 機械器具小売業<br>General machinery                                                                               | 1, 079                                              | 933         | 661                              | 586         | 449                              | 373         | 519                                 | 454         | 252                                 | 204         |
|                                                          | その他の小売業<br>Others                                                                                          | 1, 621                                              | 1, 075      | 1, 036                           | 720         | 713                              | 501         | 817                                 | 545         | 427                                 | 295         |
|                                                          | 食料品製造小売業<br>Groceries manufacturing                                                                        | 523                                                 | 476         | 348                              | 321         | 235                              | 213         | 287                                 | 257         | 117                                 | 101         |
|                                                          | 衣服、繊維製身ま<br>わり品製造小売業<br>Clothing, textiles and<br>accessories manufacturing                                | 32                                                  | 26          | 24                               | 19          | 14                               | 13          | 7                                   | 6           | 7                                   | 5           |
|                                                          | 家具、建具製造小売業<br>Furniture, building materials<br>manufacturing                                               | 371                                                 | 345         | 218                              | 197         | 132                              | 123         | 131                                 | 123         | 61                                  | 51          |
|                                                          | 日用具類製造小売業<br>Articles for daily use<br>manufacturing                                                       | 52                                                  | 42          | 50                               | 42          | 21                               | 19          | 20                                  | 14          | 10                                  | 8           |
|                                                          | その他の製造小売業<br>Other manufacturing                                                                           | 243                                                 | 186         | 132                              | 103         | 93                               | 73          | 100                                 | 72          | 54                                  | 33          |
|                                                          | 計<br>Total                                                                                                 | 7, 594                                              | 6, 182      | 5, 052                           | 4, 179      | 3, 471                           | 2, 838      | 4, 039                              | 3, 293      | 2, 031                              | 1, 611      |
| 情 報 通 信 業<br>Information and<br>Communications Transport | 情報サービス業<br>Information service                                                                             | 45                                                  | 40          | 30                               | 25          | 33                               | 27          | 30                                  | 22          | 10                                  | 7           |
|                                                          | 新聞、出版業<br>Newspaper, publishing                                                                            | 20                                                  | 17          | 13                               | 10          | 15                               | 12          | 16                                  | 12          | 10                                  | 7           |
|                                                          | 計<br>Total                                                                                                 | 65                                                  | 57          | 43                               | 35          | 48                               | 39          | 46                                  | 34          | 20                                  | 14          |
| 運 輸 業<br>Transport                                       | 道路運送業<br>Road transport                                                                                    | 2, 404                                              | 2, 062      | 1, 175                           | 994         | 603                              | 481         | 575                                 | 447         | 240                                 | 167         |
|                                                          | 水運業<br>Transport by water                                                                                  | 37                                                  | 30          | 18                               | 15          | 18                               | 17          | 34                                  | 29          | 13                                  | 10          |
|                                                          | 計<br>Total                                                                                                 | 2, 441                                              | 2, 092      | 1, 193                           | 1, 009      | 621                              | 498         | 609                                 | 476         | 253                                 | 177         |

(注) この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

Note: This table indicates the breakdown by income rank and industry type with regard to “(1) Breakdown by income type”.



| 所得階級別人員数<br>Number of Persons by income rank |             |                                     |             |                                     |             |                                     |             |                                  |             | 区分<br>Type                                                                                                 |                                            |
|----------------------------------------------|-------------|-------------------------------------|-------------|-------------------------------------|-------------|-------------------------------------|-------------|----------------------------------|-------------|------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| 1,500万円以下<br>15 million yen or less          |             | 2,000万円以下<br>20 million yen or less |             | 3,000万円以下<br>30 million yen or less |             | 5,000万円以下<br>50 million yen or less |             | 1億円以下<br>100 million yen or less |             |                                                                                                            |                                            |
| 主たるもの<br>Main                                | 人<br>Person | 主たるもの<br>Main                       | 人<br>Person | 主たるもの<br>Main                       | 人<br>Person | 主たるもの<br>Main                       | 人<br>Person | 主たるもの<br>Main                    | 人<br>Person |                                                                                                            |                                            |
| 32,949                                       | 24,746      | 31,552                              | 23,570      | 27,948                              | 20,885      | 18,944                              | 14,563      | 9,957                            | 7,687       | 事業所得<br>Operating income                                                                                   |                                            |
| 4,198                                        | 2,610       | 3,180                               | 1,735       | 2,047                               | 887         | 980                                 | 223         | 435                              | 44          | 農業<br>Agriculture                                                                                          | 農水産<br>林業                                  |
| 62                                           | 58          | 63                                  | 59          | 31                                  | 28          | 12                                  | 11          | 7                                | 7           | 林業<br>Forestry                                                                                             |                                            |
| 833                                          | 790         | 778                                 | 735         | 797                                 | 768         | 915                                 | 907         | 313                              | 309         | 漁業、水産養殖業<br>Fishery, Aquaculture                                                                           |                                            |
| 5,093                                        | 3,458       | 4,021                               | 2,529       | 2,875                               | 1,683       | 1,907                               | 1,141       | 755                              | 360         | 計<br>Total                                                                                                 |                                            |
| 1                                            | 1           | 1                                   | 1           | 1                                   | 1           | 1                                   | -           | 1                                | 1           | 鉱業<br>Mining                                                                                               | 建設業<br>Construction                        |
| 984                                          | 867         | 635                                 | 521         | 311                                 | 250         | 103                                 | 72          | 41                               | 21          | 総合工事業<br>General construction                                                                              |                                            |
| 1,855                                        | 1,718       | 1,029                               | 925         | 414                                 | 327         | 132                                 | 81          | 50                               | 20          | 職別工事業<br>Construction by type                                                                              |                                            |
| 1,049                                        | 999         | 571                                 | 523         | 251                                 | 224         | 77                                  | 51          | 21                               | 7           | 設備工事業<br>Equipment work                                                                                    |                                            |
| 3,888                                        | 3,584       | 2,235                               | 1,969       | 976                                 | 801         | 312                                 | 204         | 112                              | 48          | 計<br>Total                                                                                                 | 製造業<br>Manufacturing                       |
| 57                                           | 43          | 31                                  | 23          | 18                                  | 12          | 9                                   | 4           | 4                                | 2           | 食料品製造卸売業<br>Foodstuffs wholesaling manufacturer                                                            |                                            |
| 22                                           | 21          | 12                                  | 6           | 3                                   | 3           | 1                                   | -           | -                                | -           | 繊維工業業<br>Textile                                                                                           |                                            |
| 63                                           | 53          | 33                                  | 25          | 16                                  | 11          | 14                                  | 8           | 3                                | -           | 製材、木製品、<br>建材製造卸売業<br>Lumber, wood products,<br>building materials<br>wholesaling manufacturer             |                                            |
| 77                                           | 71          | 52                                  | 42          | 30                                  | 28          | 10                                  | 9           | 5                                | 2           | 鉄鋼、非鉄金属、<br>金属製品製造卸売業<br>Iron and steel, non-ferrous<br>metals, metal products<br>wholesaling manufacturer |                                            |
| 60                                           | 53          | 41                                  | 35          | 30                                  | 26          | 7                                   | 5           | 4                                | 3           | 機械器具製造卸売業<br>General machinery wholesaling<br>manufacturer                                                 |                                            |
| 11                                           | 9           | 4                                   | 1           | 4                                   | 1           | 1                                   | -           | -                                | -           | 印刷業<br>Printing                                                                                            |                                            |
| 13                                           | 11          | 16                                  | 12          | 4                                   | 4           | 7                                   | 3           | 3                                | 1           | 雑貨、一般用具類<br>製造卸売業<br>General merchandise,<br>general tool wholesaling<br>manufacturer                      |                                            |
| 500                                          | 105         | 467                                 | 66          | 329                                 | 37          | 237                                 | 27          | 130                              | 10          | その他の製造卸売業<br>Other wholesaling<br>manufacturer                                                             |                                            |
| 14                                           | 9           | 9                                   | 4           | 5                                   | 4           | 3                                   | 1           | 3                                | 2           | 食品受託加工業<br>Processing on food<br>commission                                                                |                                            |
| 14                                           | 6           | 14                                  | 8           | 12                                  | 8           | 2                                   | 1           | 1                                | 1           | 繊維受託加工業<br>Processing on textile<br>commission                                                             |                                            |
| 197                                          | 178         | 117                                 | 105         | 45                                  | 31          | 28                                  | 23          | 7                                | 2           | 金属受託加工業<br>Processing on metal<br>commission                                                               |                                            |
| 107                                          | 95          | 59                                  | 55          | 47                                  | 39          | 12                                  | 9           | 3                                | 2           | 機械部品受託加工業<br>Processing on machine parts<br>commission                                                     |                                            |
| 12                                           | 9           | 10                                  | 6           | 2                                   | -           | 1                                   | 1           | -                                | -           | 印刷関連受託加工業<br>Printing or other related<br>business commission                                              |                                            |
| 78                                           | 72          | 53                                  | 50          | 25                                  | 22          | 14                                  | 8           | 3                                | 2           | その他の受託加工業<br>Processing on others<br>commission                                                            |                                            |
| 1,225                                        | 735         | 918                                 | 438         | 570                                 | 226         | 346                                 | 99          | 166                              | 27          | 計<br>Total                                                                                                 |                                            |
| 76                                           | 60          | 46                                  | 35          | 39                                  | 32          | 21                                  | 18          | 7                                | 4           | 飲食料品卸売業<br>Foodstuffs and beverages                                                                        | 卸売業<br>Wholesale                           |
| 17                                           | 14          | 15                                  | 12          | 7                                   | 3           | 4                                   | 2           | 2                                | 1           | 繊維、身まわり品卸売業<br>Textiles, clothing, and<br>accessories                                                      |                                            |
| 73                                           | 55          | 68                                  | 49          | 45                                  | 34          | 14                                  | 10          | 7                                | 3           | 木材、家具、建材卸売業<br>Lumber, furniture, building<br>materials                                                    |                                            |
| 70                                           | 61          | 45                                  | 37          | 26                                  | 18          | 11                                  | 9           | 8                                | 5           | 機械器具類卸売業<br>Machinery and appliances                                                                       |                                            |
| 27                                           | 24          | 27                                  | 21          | 29                                  | 22          | 5                                   | 2           | 3                                | 2           | 雑貨類、一般用具卸売業<br>General merchandise and<br>general tools                                                    | 小売業<br>Retail                              |
| 174                                          | 136         | 149                                 | 114         | 110                                 | 81          | 51                                  | 41          | 30                               | 19          | その他の卸売業<br>Others                                                                                          |                                            |
| 437                                          | 350         | 350                                 | 268         | 256                                 | 190         | 106                                 | 82          | 57                               | 34          | 計<br>Total                                                                                                 |                                            |
| 6                                            | 4           | 12                                  | 11          | 3                                   | 1           | -                                   | -           | 1                                | -           | 各種商品小売業<br>General merchandise                                                                             |                                            |
| 464                                          | 373         | 296                                 | 216         | 121                                 | 73          | 49                                  | 22          | 23                               | 3           | 飲食料品小売業<br>Foodstuffs and beverages                                                                        |                                            |
| 120                                          | 96          | 68                                  | 58          | 35                                  | 24          | 18                                  | 12          | 7                                | 2           | 繊維、衣服、<br>身まわり品小売業<br>Textiles, clothing, and<br>accessories                                               |                                            |
| 9                                            | 6           | 3                                   | 1           | 3                                   | 1           | -                                   | -           | -                                | -           | 家具小売業<br>Furniture                                                                                         |                                            |
| 276                                          | 219         | 287                                 | 222         | 205                                 | 148         | 94                                  | 66          | 24                               | 11          | 雑貨類、日用具類小売業<br>General merchandise,<br>articles for daily use                                              |                                            |
| 185                                          | 146         | 138                                 | 107         | 94                                  | 67          | 30                                  | 12          | 12                               | 7           | 機械器具小売業<br>General machinery                                                                               |                                            |
| 352                                          | 221         | 278                                 | 175         | 157                                 | 94          | 102                                 | 50          | 31                               | 13          | その他の小売業<br>Others                                                                                          |                                            |
| 71                                           | 56          | 44                                  | 31          | 33                                  | 20          | 17                                  | 7           | 5                                | 1           | 食料品製造小売業<br>Groceries manufacturing                                                                        |                                            |
| 3                                            | 3           | 1                                   | 1           | 1                                   | 1           | 1                                   | -           | 1                                | -           | 衣服、繊維製身ま<br>わり品製造小売業<br>Clothing, textiles and<br>accessories manufacturing                                |                                            |
| 42                                           | 37          | 18                                  | 13          | 10                                  | 5           | 8                                   | 1           | 2                                | -           | 家具、建具製造小売業<br>Furniture, building<br>materials manufacturing                                               |                                            |
| 9                                            | 9           | 6                                   | 4           | 3                                   | 2           | -                                   | -           | 1                                | -           | 日用具類製造小売業<br>Articles for daily use<br>manufacturing                                                       |                                            |
| 45                                           | 32          | 26                                  | 19          | 21                                  | 13          | 5                                   | 1           | 4                                | 1           | その他の製造小売業<br>Other manufacturing                                                                           |                                            |
| 1,582                                        | 1,202       | 1,177                               | 858         | 686                                 | 449         | 324                                 | 171         | 111                              | 38          | 計<br>Total                                                                                                 |                                            |
| 19                                           | 13          | 7                                   | 4           | 6                                   | 4           | 7                                   | 3           | 2                                | 1           | 情報サービス業<br>Information service                                                                             | 情報通信業<br>Information and<br>Communications |
| 5                                            | 3           | 6                                   | 4           | 6                                   | 4           | 1                                   | 1           | 1                                | 1           | 新聞、出版業<br>Newspaper, publishing                                                                            |                                            |
| 24                                           | 16          | 13                                  | 8           | 12                                  | 8           | 8                                   | 4           | 3                                | 2           | 計<br>Total                                                                                                 | 運輸業<br>Transport                           |
| 153                                          | 104         | 109                                 | 62          | 67                                  | 25          | 44                                  | 10          | 17                               | 3           | 道路運送業<br>Road transport                                                                                    |                                            |
| 25                                           | 21          | 24                                  | 21          | 25                                  | 25          | 5                                   | 4           | 4                                | 4           | 水運業<br>Transport by water                                                                                  |                                            |
| 178                                          | 125         | 133                                 | 83          | 92                                  | 50          | 49                                  | 14          | 21                               | 7           | 計<br>Total                                                                                                 |                                            |

## (4) 所得種類別（業種別）人員、所得金額（申告納税額のある者）（その2の2）

Number of income earners and amount of income by income type (business type) (Taxpayers who have income tax self-assessment) &lt;2-2&gt;

| 区 分<br>Type                                                          |                                                                                           | 所 得 階 級 別 人 員 数<br>Number of Persons by income rank |                |                                  |                |                                  |                |                                     |                |                                     |                |
|----------------------------------------------------------------------|-------------------------------------------------------------------------------------------|-----------------------------------------------------|----------------|----------------------------------|----------------|----------------------------------|----------------|-------------------------------------|----------------|-------------------------------------|----------------|
|                                                                      |                                                                                           | 600万円以下<br>6 million yen or less                    |                | 700万円以下<br>7 million yen or less |                | 800万円以下<br>8 million yen or less |                | 1,000万円以下<br>10 million yen or less |                | 1,200万円以下<br>12 million yen or less |                |
|                                                                      |                                                                                           | 主たるもの<br>Main                                       |                | 主たるもの<br>Main                    |                | 主たるもの<br>Main                    |                | 主たるもの<br>Main                       |                | 主たるもの<br>Main                       |                |
|                                                                      |                                                                                           | 人<br>Person                                         | 人<br>Person    | 人<br>Person                      | 人<br>Person    | 人<br>Person                      | 人<br>Person    | 人<br>Person                         | 人<br>Person    | 人<br>Person                         | 人<br>Person    |
| 金融保険業<br>Finance and Insurance                                       | 金融業<br>Finance                                                                            | 23                                                  | 17             | 29                               | 23             | 19                               | 13             | 30                                  | 22             | 23                                  | 10             |
|                                                                      | 保険代理業<br>Insurance agent                                                                  | 256                                                 | 162            | 177                              | 128            | 130                              | 79             | 170                                 | 101            | 94                                  | 53             |
|                                                                      | <b>Total</b>                                                                              | <b>279</b>                                          | <b>179</b>     | <b>206</b>                       | <b>151</b>     | <b>149</b>                       | <b>92</b>      | <b>200</b>                          | <b>123</b>     | <b>117</b>                          | <b>63</b>      |
| 不動産業<br>Real Estate                                                  | 不動産業<br>Real Estate                                                                       | 430                                                 | 316            | 315                              | 208            | 258                              | 177            | 386                                 | 253            | 225                                 | 140            |
|                                                                      |                                                                                           |                                                     |                |                                  |                |                                  |                |                                     |                |                                     |                |
| 料理旅館飲食業<br>Restaurant, Hotel, food and beverage business             | 料理飲食業<br>Food, restaurant                                                                 | 3,772                                               | 3,277          | 2,335                            | 2,044          | 1,519                            | 1,307          | 1,803                               | 1,529          | 913                                 | 736            |
|                                                                      | 旅館<br>Hotel                                                                               | 199                                                 | 158            | 145                              | 112            | 82                               | 65             | 88                                  | 66             | 53                                  | 39             |
|                                                                      | <b>Total</b>                                                                              | <b>3,971</b>                                        | <b>3,435</b>   | <b>2,480</b>                     | <b>2,156</b>   | <b>1,601</b>                     | <b>1,372</b>   | <b>1,891</b>                        | <b>1,595</b>   | <b>966</b>                          | <b>775</b>     |
| 医療保健業<br>Medical and Health                                          | 病院、診療所<br>Hospital, clinic                                                                | 168                                                 | 135            | 204                              | 167            | 298                              | 252            | 738                                 | 652            | 1,041                               | 903            |
|                                                                      | 歯科医<br>Dentist                                                                            | 741                                                 | 636            | 852                              | 775            | 933                              | 849            | 2,000                               | 1,846          | 2,088                               | 1,941          |
|                                                                      | その他の医療保健業<br>Other medical and health                                                     | 2,102                                               | 1,874          | 1,290                            | 1,133          | 809                              | 698            | 891                                 | 730            | 410                                 | 323            |
|                                                                      | <b>Total</b>                                                                              | <b>3,011</b>                                        | <b>2,645</b>   | <b>2,346</b>                     | <b>2,075</b>   | <b>2,040</b>                     | <b>1,799</b>   | <b>3,629</b>                        | <b>3,228</b>   | <b>3,539</b>                        | <b>3,167</b>   |
| 弁税法務士<br>Lawyer, Tax Accountant, etc.                                | 弁護士<br>Lawyer                                                                             | 537                                                 | 433            | 606                              | 492            | 675                              | 535            | 1,346                               | 1,163          | 1,296                               | 1,119          |
|                                                                      | 司法書士、行政書士<br>Judicial scrivener, administrative scrivener                                 | 1,034                                               | 851            | 942                              | 791            | 846                              | 722            | 1,282                               | 1,144          | 926                                 | 809            |
| 士士士<br>Others                                                        | その他の法務専門サービス<br>Other legal affairs specialty service                                     | 207                                                 | 125            | 172                              | 106            | 166                              | 111            | 255                                 | 167            | 218                                 | 165            |
|                                                                      | 税理士、公認会計士<br>Tax accountant, certified public accountant                                  | 184                                                 | 93             | 235                              | 119            | 311                              | 186            | 692                                 | 415            | 715                                 | 457            |
| 士士士<br>Others                                                        | その他の経営専門サービス<br>Other management specialty service                                        | 1,432                                               | 889            | 1,187                            | 678            | 1,048                            | 648            | 1,524                               | 902            | 1,037                               | 584            |
|                                                                      | 不動産専門サービス<br>Real estate specialty service                                                | 389                                                 | 318            | 369                              | 293            | 329                              | 264            | 561                                 | 463            | 401                                 | 327            |
| 士士士<br>Others                                                        | 土木建築専門サービス<br>Civil engineering and construction service                                  | 631                                                 | 542            | 436                              | 376            | 326                              | 280            | 416                                 | 330            | 235                                 | 190            |
|                                                                      | 獣医<br>Veterinarian                                                                        | 327                                                 | 307            | 295                              | 272            | 286                              | 268            | 413                                 | 386            | 283                                 | 263            |
|                                                                      | <b>Total</b>                                                                              | <b>4,741</b>                                        | <b>3,558</b>   | <b>4,242</b>                     | <b>3,127</b>   | <b>3,987</b>                     | <b>3,014</b>   | <b>6,489</b>                        | <b>4,970</b>   | <b>5,111</b>                        | <b>3,914</b>   |
| サービス業<br>Service Industry                                            | 教育、学習支援<br>Education, learning support                                                    | 1,319                                               | 1,019          | 900                              | 648            | 576                              | 402            | 667                                 | 456            | 375                                 | 239            |
|                                                                      | 洗濯、理容、美容、浴場業<br>Laundries, barbers, beauty culture, bathhouses                            | 3,419                                               | 3,092          | 2,026                            | 1,812          | 1,264                            | 1,117          | 1,293                               | 1,109          | 595                                 | 472            |
| サービス業<br>Service Industry                                            | その他の対個人サービス業<br>Other personal services                                                   | 765                                                 | 619            | 453                              | 343            | 307                              | 244            | 356                                 | 261            | 195                                 | 141            |
|                                                                      | 廃棄物処理業<br>Waste disposal                                                                  | 109                                                 | 97             | 83                               | 71             | 68                               | 54             | 81                                  | 71             | 35                                  | 30             |
| サービス業<br>Service Industry                                            | 自動車整備業<br>Automobile repair                                                               | 1,282                                               | 1,204          | 782                              | 729            | 536                              | 497            | 581                                 | 514            | 267                                 | 227            |
|                                                                      | その他の修理業<br>Other repair                                                                   | 1,207                                               | 1,144          | 763                              | 728            | 487                              | 459            | 494                                 | 466            | 213                                 | 203            |
| サービス業<br>Service Industry                                            | 物品賃貸業<br>Leasing                                                                          | 95                                                  | 67             | 74                               | 43             | 50                               | 22             | 66                                  | 32             | 36                                  | 13             |
|                                                                      | その他の対事業サービス業<br>Other services for business offices                                       | 2,906                                               | 2,142          | 1,918                            | 1,359          | 1,392                            | 929            | 1,732                               | 1,113          | 919                                 | 578            |
| サービス業<br>Service Industry                                            | 娯楽業<br>Amusement                                                                          | 157                                                 | 118            | 102                              | 82             | 62                               | 46             | 73                                  | 56             | 48                                  | 32             |
|                                                                      | 文筆、作曲、美術家<br>Literature, composition, artist                                              | 1,372                                               | 1,073          | 976                              | 736            | 794                              | 621            | 1,147                               | 923            | 761                                 | 611            |
| サービス業<br>Service Industry                                            | 芸能関係者<br>Show business                                                                    | 310                                                 | 231            | 256                              | 195            | 193                              | 146            | 340                                 | 252            | 199                                 | 149            |
|                                                                      | 職業選手、競技関係者、職業棋士<br>Professional athlete, persons involved in game, professional Go player | 343                                                 | 144            | 538                              | 120            | 467                              | 106            | 484                                 | 201            | 218                                 | 143            |
| サービス業<br>Service Industry                                            | その他のサービス業<br>Other services                                                               | 836                                                 | 681            | 564                              | 435            | 379                              | 288            | 468                                 | 341            | 240                                 | 161            |
|                                                                      | <b>Total</b>                                                                              | <b>14,120</b>                                       | <b>11,631</b>  | <b>9,435</b>                     | <b>7,301</b>   | <b>6,575</b>                     | <b>4,931</b>   | <b>7,782</b>                        | <b>5,795</b>   | <b>4,101</b>                        | <b>2,999</b>   |
| その他の事業<br>Other Business                                             |                                                                                           | 21,889                                              | 15,797         | 15,511                           | 10,998         | 10,447                           | 7,255          | 11,558                              | 7,401          | 5,783                               | 3,289          |
| 事業所得（再掲）<br>Operating income (Re-grouped)                            |                                                                                           | 118,113                                             | 96,407         | 79,083                           | 63,123         | 54,116                           | 42,709         | 65,285                              | 50,669         | 36,166                              | 27,293         |
| 利子所得<br>Interest income                                              |                                                                                           | 530                                                 | 35             | 479                              | 26             | 412                              | 23             | 639                                 | 28             | 540                                 | 28             |
| 配当所得等<br>Dividend income, etc.                                       |                                                                                           | 31,814                                              | 248            | 27,706                           | 226            | 22,250                           | 198            | 32,353                              | 410            | 21,194                              | 391            |
| 不動産所得<br>Real estate income                                          |                                                                                           | 170,580                                             | 79,986         | 132,174                          | 59,519         | 101,680                          | 45,173         | 139,277                             | 60,635         | 86,944                              | 35,202         |
| 給与所得<br>Employment income                                            |                                                                                           | 241,368                                             | 186,207        | 188,752                          | 145,779        | 143,692                          | 109,240        | 200,517                             | 149,951        | 135,912                             | 102,108        |
| 総合譲渡所得<br>Comprehensive capital gains                                |                                                                                           | 3,740                                               | 913            | 3,085                            | 663            | 2,372                            | 441            | 3,514                               | 608            | 2,314                               | 358            |
| 一時所得<br>Occasional income                                            |                                                                                           | 11,231                                              | 2,014          | 9,219                            | 1,450          | 6,660                            | 1,075          | 8,812                               | 1,301          | 5,274                               | 716            |
| 雑所得<br>Miscellaneous income                                          |                                                                                           | 155,564                                             | 17,407         | 109,912                          | 9,551          | 79,690                           | 5,448          | 108,078                             | 5,497          | 70,297                              | 2,841          |
| （損益通算等による差額）<br>(Difference by aggregation of profit and loss, etc.) |                                                                                           | -                                                   | -              | -                                | -              | -                                | -              | -                                   | -              | -                                   | -              |
| <b>計</b><br><b>Total</b>                                             |                                                                                           | <b>732,940</b>                                      | <b>383,217</b> | <b>550,410</b>                   | <b>280,337</b> | <b>410,872</b>                   | <b>204,307</b> | <b>558,475</b>                      | <b>269,099</b> | <b>358,641</b>                      | <b>168,937</b> |
| 分離短期譲渡所得<br>Short term separate capital gains                        |                                                                                           | 955                                                 | 266            | 886                              | 221            | 740                              | 195            | 1,282                               | 371            | 921                                 | 271            |
| 分離長期譲渡所得<br>Long term separate capital gains                         |                                                                                           | 17,537                                              | 12,568         | 16,017                           | 11,445         | 14,080                           | 10,245         | 24,312                              | 18,241         | 18,911                              | 14,486         |
| 株式等の譲渡所得等<br>Capital gains of stocks, etc.                           |                                                                                           | 11,778                                              | 1,894          | 10,917                           | 1,619          | 9,304                            | 1,440          | 14,397                              | 2,476          | 10,442                              | 2,078          |
| 山林所得<br>Timber income                                                |                                                                                           | 268                                                 | 96             | 205                              | 54             | 165                              | 41             | 184                                 | 51             | 115                                 | 30             |
| 退職所得<br>Retirement income                                            |                                                                                           | 715                                                 | 149            | 666                              | 169            | 609                              | 146            | 1,175                               | 260            | 1,050                               | 272            |
| <b>総計</b><br><b>Grand Total</b>                                      |                                                                                           | <b>764,193</b>                                      | <b>398,190</b> | <b>579,101</b>                   | <b>293,845</b> | <b>435,770</b>                   | <b>216,374</b> | <b>599,825</b>                      | <b>290,498</b> | <b>390,080</b>                      | <b>186,074</b> |

(注) 1 この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

2 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note: 1 This table indicates the breakdown by income rank and industry type with regard to “(1) Breakdown by income type”.

2 Dividend income, etc. includes interest income from public and corporate bonds.

| 所得階級別人員数<br>Number of Persons by income rank |               |                                     |               |                                     |               |                                     |               |                                  |               | 区分<br>Type      |                                                                        |                            |
|----------------------------------------------|---------------|-------------------------------------|---------------|-------------------------------------|---------------|-------------------------------------|---------------|----------------------------------|---------------|-----------------|------------------------------------------------------------------------|----------------------------|
| 1,500万円以下<br>15 million yen or less          |               | 2,000万円以下<br>20 million yen or less |               | 3,000万円以下<br>30 million yen or less |               | 5,000万円以下<br>50 million yen or less |               | 1億円以下<br>100 million yen or less |               |                 |                                                                        |                            |
| 人<br>Person                                  | 主たるもの<br>Main | 人<br>Person                         | 主たるもの<br>Main | 人<br>Person                         | 主たるもの<br>Main | 人<br>Person                         | 主たるもの<br>Main | 人<br>Person                      | 主たるもの<br>Main |                 |                                                                        |                            |
| 17                                           | 13            | 26                                  | 22            | 15                                  | 10            | 8                                   | 8             | 5                                | 4             | 金融業             | Finance                                                                | 金融<br>保険業                  |
| 80                                           | 44            | 92                                  | 58            | 60                                  | 31            | 24                                  | 13            | 13                               | 7             | 保険代理業           | Insurance agent                                                        |                            |
| 97                                           | 57            | 118                                 | 80            | 75                                  | 41            | 32                                  | 21            | 18                               | 11            | 計               | Total                                                                  |                            |
| 191                                          | 107           | 201                                 | 124           | 150                                 | 91            | 72                                  | 43            | 35                               | 14            | 不動産業            | Real Estate                                                            |                            |
| 676                                          | 523           | 506                                 | 389           | 287                                 | 184           | 125                                 | 64            | 50                               | 18            | 料理飲食業           | Food, restaurant                                                       | 料<br>旅館<br>飲食業             |
| 48                                           | 30            | 47                                  | 24            | 22                                  | 8             | 16                                  | 3             | 1                                | 1             | 旅館              | Hotel                                                                  |                            |
| 724                                          | 553           | 553                                 | 413           | 309                                 | 192           | 141                                 | 67            | 51                               | 19            | 計               | Total                                                                  |                            |
| 1,936                                        | 1,721         | 3,735                               | 3,267         | 5,954                               | 5,276         | 6,890                               | 6,425         | 4,950                            | 4,735         | 病院、診療所          | Hospital, clinic                                                       | 医<br>保健<br>療業              |
| 2,940                                        | 2,741         | 4,293                               | 4,026         | 4,170                               | 3,922         | 2,207                               | 2,059         | 587                              | 502           | 歯科医             | Dentist                                                                |                            |
| 275                                          | 192           | 258                                 | 128           | 176                                 | 56            | 135                                 | 49            | 39                               | 17            | その他の医療保健業       | Other medical and health                                               |                            |
| 5,151                                        | 4,654         | 8,286                               | 7,421         | 10,300                              | 9,254         | 9,232                               | 8,533         | 5,576                            | 5,254         | 計               | Total                                                                  |                            |
| 1,636                                        | 1,421         | 1,933                               | 1,719         | 1,936                               | 1,696         | 1,244                               | 1,100         | 550                              | 483           | 弁護士             | Lawyer                                                                 | 弁<br>税<br>建<br>議<br>士<br>等 |
| 890                                          | 767           | 758                                 | 655           | 451                                 | 360           | 144                                 | 101           | 50                               | 24            | 司法書士、行政書士       | Judicial scrivener, administrative scrivener                           |                            |
| 307                                          | 246           | 346                                 | 280           | 344                                 | 300           | 187                                 | 149           | 52                               | 38            | その他の法務専門サービス    | Other legal affairs specialty service                                  |                            |
| 1,281                                        | 931           | 1,849                               | 1,379         | 2,080                               | 1,558         | 1,208                               | 832           | 405                              | 251           | 税理士、公認会計士       | Tax account, certified public accountant                               | 士<br>士<br>士<br>等           |
| 968                                          | 526           | 825                                 | 430           | 624                                 | 287           | 277                                 | 102           | 141                              | 36            | その他の経営専門サービス    | Other management specialty service                                     |                            |
| 430                                          | 364           | 300                                 | 234           | 197                                 | 151           | 87                                  | 52            | 14                               | 11            | 不動産専門サービス       | Real estate specialty service                                          |                            |
| 169                                          | 133           | 146                                 | 107           | 85                                  | 67            | 26                                  | 17            | 10                               | 4             | 土木建築専門サービス      | Civil engineering and construction service                             | サ<br>ー<br>ビ<br>ス<br>業      |
| 305                                          | 280           | 303                                 | 286           | 188                                 | 171           | 72                                  | 61            | 12                               | 9             | 獣医              | Veterinarian                                                           |                            |
| 5,986                                        | 4,668         | 6,460                               | 5,090         | 5,905                               | 4,590         | 3,245                               | 2,414         | 1,234                            | 856           | 計               | Total                                                                  |                            |
| 334                                          | 188           | 239                                 | 114           | 160                                 | 61            | 94                                  | 35            | 53                               | 23            | 教育、学習支援         | Education, learning support                                            | サ<br>ー<br>ビ<br>ス<br>業      |
| 358                                          | 264           | 227                                 | 144           | 127                                 | 56            | 66                                  | 26            | 40                               | 5             | 洗濯、理容、美容、浴場業    | Laundries, barbers, beauty culture, bathhouses                         |                            |
| 142                                          | 93            | 124                                 | 75            | 73                                  | 34            | 31                                  | 13            | 12                               | 2             | その他の対個人サービス業    | Other personal services                                                |                            |
| 29                                           | 28            | 30                                  | 24            | 16                                  | 12            | 8                                   | 4             | -                                | -             | 廃棄物処理業          | Waste disposal                                                         | サ<br>ー<br>ビ<br>ス<br>業      |
| 166                                          | 137           | 103                                 | 87            | 46                                  | 34            | 23                                  | 13            | 8                                | 1             | 自動車整備業          | Automobile repair                                                      |                            |
| 163                                          | 151           | 79                                  | 69            | 34                                  | 22            | 17                                  | 11            | 4                                | 2             | その他の修理業         | Other repair                                                           |                            |
| 27                                           | 17            | 27                                  | 7             | 25                                  | 5             | 18                                  | 6             | 12                               | -             | 物品賃貸業           | Leasing                                                                | サ<br>ー<br>ビ<br>ス<br>業      |
| 871                                          | 601           | 993                                 | 721           | 796                                 | 548           | 391                                 | 259           | 196                              | 93            | その他の対事業サービス業    | Other services for business offices                                    |                            |
| 27                                           | 11            | 28                                  | 11            | 22                                  | 8             | 14                                  | 1             | 4                                | -             | 娯楽業             | Amusement                                                              |                            |
| 835                                          | 675           | 748                                 | 633           | 699                                 | 581           | 429                                 | 348           | 257                              | 217           | 文筆、作曲、美術家       | Literature, composition, artist                                        | サ<br>ー<br>ビ<br>ス<br>業      |
| 294                                          | 235           | 310                                 | 252           | 324                                 | 268           | 222                                 | 178           | 199                              | 158           | 芸能関係者           | Show business                                                          |                            |
| 258                                          | 226           | 330                                 | 293           | 429                                 | 382           | 394                                 | 344           | 304                              | 277           | 職業選手、競技関係者、職業棋士 | Professional athlete, persons involved in game, professional Go player |                            |
| 184                                          | 116           | 129                                 | 77            | 80                                  | 33            | 40                                  | 22            | 19                               | 3             | その他のサービス業       | Other services                                                         | サ<br>ー<br>ビ<br>ス<br>業      |
| 3,688                                        | 2,742         | 3,367                               | 2,507         | 2,831                               | 2,044         | 1,747                               | 1,260         | 1,108                            | 781           | 計               | Total                                                                  |                            |
| 4,684                                        | 2,494         | 3,719                               | 1,781         | 2,910                               | 1,265         | 1,422                               | 510           | 709                              | 235           | その他の事業          | Other Business                                                         |                            |
| 32,949                                       | 24,746        | 31,552                              | 23,570        | 27,948                              | 20,885        | 18,944                              | 14,563        | 9,957                            | 7,687         | 事業所得（再掲）        | Operating income (Re-grouped)                                          |                            |
| 671                                          | 29            | 761                                 | 21            | 983                                 | 26            | 1,025                               | 19            | 1,015                            | 9             | 利子所得            | Interest income                                                        |                            |
| 23,046                                       | 444           | 26,801                              | 800           | 28,671                              | 1,437         | 23,072                              | 1,527         | 14,446                           | 1,118         | 配当所得等           | Dividend income, etc.                                                  |                            |
| 81,584                                       | 30,869        | 76,800                              | 25,557        | 65,405                              | 17,304        | 43,234                              | 8,228         | 23,669                           | 2,780         | 不動産所得           | Real estate income                                                     |                            |
| 142,046                                      | 107,011       | 154,420                             | 117,537       | 137,573                             | 101,700       | 78,547                              | 51,032        | 38,885                           | 20,936        | 給与所得            | Employment income                                                      |                            |
| 2,313                                        | 380           | 2,415                               | 323           | 2,408                               | 250           | 1,815                               | 165           | 1,152                            | 88            | 総合譲渡所得          | Comprehensive capital gains                                            |                            |
| 5,263                                        | 716           | 5,172                               | 596           | 5,046                               | 484           | 4,107                               | 244           | 4,297                            | 160           | 一時所得            | Occasional income                                                      |                            |
| 73,286                                       | 2,417         | 78,080                              | 2,317         | 72,661                              | 1,923         | 46,605                              | 1,322         | 25,385                           | 802           | 雑所得             | Miscellaneous income                                                   |                            |
| -                                            | -             | -                                   | -             | -                                   | -             | -                                   | -             | -                                | -             | (損益通算等による差額)    | (Difference by aggregation of profit and loss, etc.)                   |                            |
| 361,158                                      | 166,612       | 376,001                             | 170,721       | 340,695                             | 144,009       | 217,349                             | 77,100        | 118,806                          | 33,580        | 計               | Total                                                                  |                            |
| 943                                          | 248           | 1,047                               | 274           | 1,058                               | 280           | 796                                 | 186           | 631                              | 163           | 分離短期譲渡所得        | Short term separate capital gains                                      |                            |
| 22,337                                       | 17,963        | 25,547                              | 20,994        | 28,074                              | 23,906        | 23,890                              | 20,982        | 17,036                           | 15,415        | 分離長期譲渡所得        | Long term separate capital gains                                       |                            |
| 11,341                                       | 2,556         | 12,822                              | 3,156         | 13,438                              | 3,810         | 10,519                              | 3,566         | 7,885                            | 3,573         | 株式等の譲渡所得等       | Capital gains of stocks,etc.                                           |                            |
| 122                                          | 27            | 99                                  | 22            | 110                                 | 16            | 76                                  | 9             | 47                               | 10            | 山林所得            | Timber income                                                          |                            |
| 1,295                                        | 366           | 1,668                               | 474           | 2,115                               | 613           | 1,581                               | 557           | 1,041                            | 437           | 退職所得            | Retirement income                                                      |                            |
| 397,196                                      | 187,772       | 417,184                             | 195,641       | 385,490                             | 172,634       | 254,211                             | 102,400       | 145,446                          | 53,178        | 総計              | Grand Total                                                            |                            |

## (4) 所得種類別（業種別）人員、所得金額（申告納税額のある者）（その3の1）

Number of income earners and amount of income by income type (business type) (Taxpayers who have income tax self-assessment) &lt;3-1&gt;

| 区 分<br>Type                          |                                                                                                            | 所 得 階 級 別 人 員 数<br>Number of Persons by income rank |             |                                   |             |                                  |             |                                  |             |                                  |             |
|--------------------------------------|------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-------------|-----------------------------------|-------------|----------------------------------|-------------|----------------------------------|-------------|----------------------------------|-------------|
|                                      |                                                                                                            | 2 億円以下<br>200 million yen or less                   |             | 5 億円以下<br>500 million yen or less |             | 10 億円以下<br>1 billion yen or less |             | 20 億円以下<br>2 billion yen or less |             | 50 億円以下<br>5 billion yen or less |             |
|                                      |                                                                                                            | 主たるもの<br>Main                                       |             | 主たるもの<br>Main                     |             | 主たるもの<br>Main                    |             | 主たるもの<br>Main                    |             | 主たるもの<br>Main                    |             |
|                                      |                                                                                                            | 人<br>Person                                         | 人<br>Person | 人<br>Person                       | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                      | 人<br>Person |
| 事 業 所 得                              | Operating income                                                                                           | 2,656                                               | 1,892       | 718                               | 416         | 128                              | 52          | 37                               | 13          | 20                               | 7           |
| Agriculture, Forestry<br>and Fishing | 農 業<br>Agriculture                                                                                         | 114                                                 | 3           | 62                                | -           | 16                               | 1           | 3                                | -           | 2                                | -           |
|                                      | 林 業<br>Forestry                                                                                            | -                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 漁 業、水産養殖業<br>Fishery, Aquaculture                                                                          | 41                                                  | 39          | 1                                 | 1           | -                                | -           | 1                                | -           | -                                | -           |
|                                      | 計<br>Total                                                                                                 | 155                                                 | 42          | 63                                | 1           | 16                               | 1           | 4                                | -           | 2                                | -           |
| Agriculture, Forestry<br>and Fishing | 鉱 業<br>Mining                                                                                              | -                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
|                                      | 建設業<br>Construction                                                                                        | 10                                                  | 1           | 6                                 | 1           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 総合工事業<br>General construction                                                                              | 7                                                   | 1           | 2                                 | -           | 1                                | -           | -                                | -           | -                                | -           |
|                                      | 職別工事業<br>Construction by type                                                                              | 1                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 設備工事業<br>Equipment work                                                                                    | 1                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
|                                      | 計<br>Total                                                                                                 | 18                                                  | 2           | 8                                 | 1           | 1                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 食料品製造卸売業<br>Foodstuffs wholesaling<br>manufacturer                                                         | -                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
|                                      | 繊維工業<br>Textile                                                                                            | -                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 製材、木製品、<br>建材製造卸売業<br>Lumber, wood products,<br>building materials<br>wholesaling manufacturer             | 1                                                   | 1           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
|                                      | 鉄鋼、非鉄金属、<br>金属製品製造卸売業<br>Iron and steel, non-ferrous<br>metals, metal products<br>wholesaling manufacturer | 1                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 機械器具製造卸売業<br>General machinery<br>wholesaling manufacturer                                                 | -                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
|                                      | 印刷業<br>Printing                                                                                            | 2                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 雑貨、一般用具類<br>General merchandise,<br>general tool wholesaling<br>manufacturer                               | -                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
|                                      | 製造卸売業<br>Other wholesaling<br>manufacturer                                                                 | 56                                                  | 2           | 25                                | 2           | 5                                | -           | 2                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 食品受託加工業<br>Processing on food<br>commission                                                                | -                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
|                                      | 繊維受託加工業<br>Processing on textile<br>commission                                                             | -                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 金属受託加工業<br>Processing on metal<br>commission                                                               | 1                                                   | -           | 1                                 | 1           | -                                | -           | -                                | -           | -                                | -           |
|                                      | 機械部品受託加工業<br>Processing on machine<br>parts commission                                                     | -                                                   | -           | 1                                 | 1           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 印刷関連受託加工業<br>Printing or other related<br>business commission                                              | -                                                   | -           | -                                 | -           | 1                                | -           | -                                | -           | -                                | -           |
|                                      | その他の受託加工業<br>Processing on others<br>commission                                                            | 1                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 計<br>Total                                                                                                 | 62                                                  | 3           | 27                                | 4           | 6                                | -           | 2                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 飲食料品卸売業<br>Foodstuffs and beverages                                                                        | 3                                                   | 2           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
|                                      | 繊維、身まわり品卸売業<br>Textiles, clothing, and<br>accessories                                                      | -                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 木材、家具、建材卸売業<br>Lumber, furniture, building<br>materials                                                    | 3                                                   | 1           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
|                                      | 機械器具類卸売業<br>Machinery and appliances                                                                       | 1                                                   | 1           | 1                                 | -           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 雑貨類、一般用具卸売業<br>General merchandise and<br>general tools                                                    | 2                                                   | 1           | -                                 | -           | -                                | -           | 2                                | 1           | -                                | -           |
|                                      | その他の卸売業<br>Others                                                                                          | 5                                                   | 4           | 2                                 | 2           | 1                                | 1           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 計<br>Total                                                                                                 | 14                                                  | 9           | 3                                 | 2           | 1                                | 1           | 2                                | 1           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 各種商品小売業<br>General merchandise                                                                             | 1                                                   | 1           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
|                                      | 飲食料品小売業<br>Foodstuffs and beverages                                                                        | 7                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 繊維、衣服、<br>身まわり品小売業<br>Textiles, clothing, and<br>accessories                                               | 1                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
|                                      | 家具小売業<br>Furniture                                                                                         | -                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 雑貨類、日用具類小売業<br>General merchandise,<br>articles for daily use                                              | 5                                                   | 2           | 3                                 | 1           | -                                | -           | -                                | -           | -                                | -           |
|                                      | 機械器具小売業<br>General machinery                                                                               | 5                                                   | 3           | -                                 | -           | 1                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | その他の小売業<br>Others                                                                                          | 11                                                  | 3           | 2                                 | -           | -                                | -           | 1                                | -           | -                                | -           |
|                                      | 食料品製造小売業<br>Groceries manufacturing                                                                        | 1                                                   | 1           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 衣服、繊維製身ま<br>わり品製造小売業<br>Clothing, textiles and<br>accessories manufacturing                                | -                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
|                                      | 家具、建具製造小売業<br>Furniture, building<br>materials manufacturing                                               | 1                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 日用具類製造小売業<br>Articles for daily use<br>manufacturing                                                       | 1                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
|                                      | その他の製造小売業<br>Other manufacturing                                                                           | 2                                                   | 1           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 計<br>Total                                                                                                 | 35                                                  | 11          | 5                                 | 1           | 1                                | -           | 1                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 情報サービス業<br>Information service                                                                             | -                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
|                                      | 新聞、出版業<br>Newspaper, publishing                                                                            | -                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 計<br>Total                                                                                                 | -                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 道路運送業<br>Road transport                                                                                    | 5                                                   | -           | 3                                 | -           | -                                | -           | -                                | -           | -                                | -           |
|                                      | 水路運送業<br>Transport by water                                                                                | -                                                   | -           | -                                 | -           | -                                | -           | -                                | -           | -                                | -           |
| Agriculture, Forestry<br>and Fishing | 計<br>Total                                                                                                 | 5                                                   | -           | 3                                 | -           | -                                | -           | -                                | -           | -                                | -           |

(注) この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

Note: This table indicates the breakdown by income rank and industry type with regard to “(1) Breakdown by income type”.

| 所得階級別人員数<br>Number of Persons by income rank |             |                               |             | (別掲) 損失額のある者                                   |                         | 区 分<br>Type           |                                                                                   |
|----------------------------------------------|-------------|-------------------------------|-------------|------------------------------------------------|-------------------------|-----------------------|-----------------------------------------------------------------------------------|
| 100億円以下<br>10 billion yen or less            |             | 100億円超<br>Over 10 billion yen |             | (Separate tabulation) Taxpayers<br>with losses |                         |                       |                                                                                   |
| 主たるもの<br>Main                                |             | 主たるもの<br>Main                 |             | 人員<br>Number of<br>taxpayers                   | 損失額<br>Amount of losses |                       |                                                                                   |
| 人<br>Person                                  | 人<br>Person | 人<br>Person                   | 人<br>Person | 人<br>Person                                    | 百万円<br>Million yen      |                       |                                                                                   |
| 2                                            | —           | —                             | —           | 196,987                                        | 152,884                 | 事業所得                  | Operating income                                                                  |
| —                                            | —           | —                             | —           | 128,746                                        | 78,266                  | 農業                    | Agriculture                                                                       |
| —                                            | —           | —                             | —           | 62                                             | 70                      | 林業                    | Forestry                                                                          |
| —                                            | —           | —                             | —           | 787                                            | 583                     | 漁業、水産養殖業              | Fishery, Aquaculture                                                              |
| —                                            | —           | —                             | —           | 129,595                                        | 78,919                  | 計                     | Total                                                                             |
| —                                            | —           | —                             | —           | 1                                              | 1                       | 鉱業                    | Mining                                                                            |
| —                                            | —           | —                             | —           | 1,544                                          | 1,881                   | 総合工事業                 | General construction                                                              |
| —                                            | —           | —                             | —           | 1,875                                          | 1,645                   | 職別工事業                 | Construction by type                                                              |
| —                                            | —           | —                             | —           | 616                                            | 452                     | 設備工事業                 | Equipment work                                                                    |
| —                                            | —           | —                             | —           | 4,035                                          | 3,978                   | 計                     | Total                                                                             |
| —                                            | —           | —                             | —           | 318                                            | 731                     | 食料品製造卸売業              | Foodstuffs wholesaling<br>manufacturer                                            |
| —                                            | —           | —                             | —           | 151                                            | 184                     | 繊維工業                  | Textile                                                                           |
| —                                            | —           | —                             | —           | 257                                            | 357                     | 製材、木製品、<br>建材製造卸売業    | Lumber, wood products,<br>building materials<br>wholesaling manufacturer          |
| —                                            | —           | —                             | —           | 96                                             | 96                      | 鉄鋼、非鉄金属、<br>金属製品製造卸売業 | Iron and steel, non-ferrous<br>metals, metal products<br>wholesaling manufacturer |
| —                                            | —           | —                             | —           | 120                                            | 112                     | 機械器具製造卸売業             | General machinery<br>wholesaling manufacturer                                     |
| —                                            | —           | —                             | —           | 106                                            | 93                      | 印刷業                   | Printing                                                                          |
| —                                            | —           | —                             | —           | 108                                            | 150                     | 雑貨、一般用具類<br>製造卸売業     | General merchandise,<br>general tool wholesaling<br>manufacturer                  |
| —                                            | —           | —                             | —           | 862                                            | 1,200                   | その他の製造卸売業             | Other wholesaling<br>manufacturer                                                 |
| —                                            | —           | —                             | —           | 99                                             | 97                      | 食品受託加工業               | Processing on food<br>commission                                                  |
| —                                            | —           | —                             | —           | 187                                            | 152                     | 繊維受託加工業               | Processing on textile<br>commission                                               |
| —                                            | —           | —                             | —           | 210                                            | 190                     | 金属受託加工業               | Processing on metal<br>commission                                                 |
| —                                            | —           | —                             | —           | 117                                            | 119                     | 機械部品受託加工業             | Processing on machine parts<br>commission                                         |
| —                                            | —           | —                             | —           | 57                                             | 42                      | 印刷関連受託加工業             | Printing or other related<br>business commission                                  |
| —                                            | —           | —                             | —           | 155                                            | 144                     | その他の受託加工業             | Processing on others<br>commission                                                |
| —                                            | —           | —                             | —           | 2,843                                          | 3,667                   | 計                     | Total                                                                             |
| —                                            | —           | —                             | —           | 230                                            | 266                     | 飲食料品卸売業               | Foodstuffs and beverages                                                          |
| —                                            | —           | —                             | —           | 142                                            | 145                     | 繊維、身まわり品卸売業           | Textiles, clothing, and<br>accessories                                            |
| —                                            | —           | —                             | —           | 364                                            | 563                     | 木材、家具、建材卸売業           | Lumber, furniture, building<br>materials                                          |
| —                                            | —           | —                             | —           | 159                                            | 222                     | 機械器具類卸売業              | Machinery and appliances                                                          |
| —                                            | —           | —                             | —           | 212                                            | 256                     | 雑貨類、一般用具類卸売業          | General merchandise and<br>general tools                                          |
| —                                            | —           | —                             | —           | 330                                            | 343                     | その他の卸売業               | Others                                                                            |
| —                                            | —           | —                             | —           | 1,437                                          | 1,795                   | 計                     | Total                                                                             |
| —                                            | —           | —                             | —           | 125                                            | 103                     | 各種商品小売業               | General merchandise                                                               |
| —                                            | —           | —                             | —           | 3,317                                          | 4,090                   | 飲食料品小売業               | Foodstuffs and beverages                                                          |
| —                                            | —           | —                             | —           | 1,165                                          | 1,262                   | 繊維、衣服、<br>身まわり品小売業    | Textiles, clothing, and<br>accessories                                            |
| —                                            | —           | —                             | —           | 89                                             | 141                     | 家具小売業                 | Furniture                                                                         |
| —                                            | —           | —                             | —           | 2,230                                          | 2,414                   | 雑貨類、日用具類小売業           | General merchandise,<br>articles for daily use                                    |
| —                                            | —           | —                             | —           | 855                                            | 1,029                   | 機械器具小売業               | General machinery                                                                 |
| —                                            | —           | —                             | —           | 3,182                                          | 3,235                   | その他の小売業               | Others                                                                            |
| —                                            | —           | —                             | —           | 437                                            | 497                     | 食料品製造小売業              | Groceries manufacturing                                                           |
| —                                            | —           | —                             | —           | 81                                             | 63                      | 衣服、繊維製身ま<br>わり品製造小売業  | Clothing, textiles and<br>accessories manufacturing                               |
| —                                            | —           | —                             | —           | 264                                            | 267                     | 家具、建具製造小売業            | Furniture, building<br>materials manufacturing                                    |
| —                                            | —           | —                             | —           | 112                                            | 96                      | 日用具類製造小売業             | Articles for daily use<br>manufacturing                                           |
| —                                            | —           | —                             | —           | 218                                            | 171                     | その他の製造小売業             | Other manufacturing                                                               |
| —                                            | —           | —                             | —           | 12,075                                         | 13,367                  | 計                     | Total                                                                             |
| —                                            | —           | —                             | —           | 16                                             | 7                       | 情報サービス業               | Information service                                                               |
| —                                            | —           | —                             | —           | 17                                             | 10                      | 新聞、出版業                | Newspaper, publishing                                                             |
| —                                            | —           | —                             | —           | 33                                             | 17                      | 計                     | Total                                                                             |
| —                                            | —           | —                             | —           | 710                                            | 426                     | 道路運送業                 | Road transport                                                                    |
| —                                            | —           | —                             | —           | 8                                              | 6                       | 水運業                   | Transport by water                                                                |
| —                                            | —           | —                             | —           | 718                                            | 432                     | 計                     | Total                                                                             |

農水産林業

建設業

製造業

卸売業

小売業

情報通信業

運輸業

農業、林業、漁業、水産養殖業

建設業

製造業

卸売業

小売業

情報通信業

運輸業

## (4) 所得種類別（業種別）人員、所得金額（申告納税額のある者）（その3の2）

Number of income earners and amount of income by income type (business type) (Taxpayers who have income tax self-assessment) &lt;3-2&gt;

| 区 分<br>Type                                                                                                                |                                              | 所 得 階 級 別 人 員 数<br>Number of Persons by income rank |             |                                   |             |                                 |             |                                 |             |                                 |             |
|----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------------------------------------|-------------|-----------------------------------|-------------|---------------------------------|-------------|---------------------------------|-------------|---------------------------------|-------------|
|                                                                                                                            |                                              | 2 億円以下<br>200 million yen or less                   |             | 5 億円以下<br>500 million yen or less |             | 10億円以下<br>1 billion yen or less |             | 20億円以下<br>2 billion yen or less |             | 50億円以下<br>5 billion yen or less |             |
|                                                                                                                            |                                              | 主たるもの<br>Main                                       |             | 主たるもの<br>Main                     |             | 主たるもの<br>Main                   |             | 主たるもの<br>Main                   |             | 主たるもの<br>Main                   |             |
|                                                                                                                            |                                              | 人<br>Person                                         | 人<br>Person | 人<br>Person                       | 人<br>Person | 人<br>Person                     | 人<br>Person | 人<br>Person                     | 人<br>Person | 人<br>Person                     | 人<br>Person |
| Finance and Insurance<br>Hotel business<br>Medical and Health<br>Lawyer/Tax Accountant/Architect, etc.<br>Service Industry | 金 保 險 業<br>融 業                               | 3                                                   | 1           | —                                 | —           | —                               | —           | 1                               | —           | —                               | —           |
|                                                                                                                            | 金 融 業<br>保 險 代 理 業                           | 3                                                   | 1           | 3                                 | —           | —                               | —           | —                               | —           | 1                               | —           |
|                                                                                                                            | 不 動 産 業<br>業                                 | 7                                                   | 4           | 1                                 | —           | 1                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 料 理 飲 食 業<br>館                               | 26                                                  | 4           | 1                                 | —           | 3                               | 2           | —                               | —           | —                               | —           |
|                                                                                                                            | 旅 館<br>旅 館                                   | 1                                                   | —           | 1                                 | —           | 1                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 計                                            | 27                                                  | 4           | 2                                 | —           | 4                               | 2           | —                               | —           | —                               | —           |
|                                                                                                                            | 医 保 健 業<br>療 業                               | 1,363                                               | 1,297       | 227                               | 212         | 17                              | 15          | 3                               | 2           | 2                               | 2           |
|                                                                                                                            | 病 院 、 診 療 所<br>歯 科 医 生                       | 73                                                  | 51          | 9                                 | 4           | 1                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | そ の 他 の 医 療 保 健 業<br>計                       | 16                                                  | 8           | 2                                 | 1           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 計                                            | 1,452                                               | 1,356       | 238                               | 217         | 18                              | 15          | 3                               | 2           | 2                               | 2           |
| Lawyer/Tax Accountant/Architect, etc.<br>Service Industry                                                                  | 弁 護 士<br>司 法 書 士 、 行 政 書 士                   | 151                                                 | 128         | 68                                | 61          | 12                              | 10          | 3                               | 3           | —                               | —           |
|                                                                                                                            | 護 理 業<br>そ の 他 の 法 務 専 門 サ ー ビ ス             | 8                                                   | 4           | 4                                 | 1           | 1                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 税 理 士 、 公 認 会 計 士<br>そ の 他 の 経 営 専 門 サ ー ビ ス | 16                                                  | 11          | 9                                 | 3           | 1                               | 1           | —                               | —           | —                               | —           |
|                                                                                                                            | 不 動 産 専 門 サ ー ビ ス<br>土 木 建 築 専 門 サ ー ビ ス     | 83                                                  | 33          | 18                                | 4           | 1                               | —           | 1                               | —           | —                               | —           |
|                                                                                                                            | 獣 医<br>計                                     | 44                                                  | 8           | 20                                | 4           | 6                               | —           | 4                               | 1           | 1                               | —           |
|                                                                                                                            | 教 育 、 学 習 支 援<br>洗 濯 、 理 容 、 美 容 、 浴 場 業     | 3                                                   | 2           | 3                                 | —           | 1                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | そ の 他 の 対 人 サ ー ビ ス 業<br>廃 棄 物 処 理 業         | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 自 動 車 整 備 業<br>そ の 他 の 修 理 業                 | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 物 品 賃 貸 業<br>そ の 他 の 対 事 業 サ ー ビ ス 業         | 1                                                   | —           | 1                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 計                                            | 4                                                   | —           | 2                                 | —           | —                               | —           | —                               | —           | —                               | —           |
| Service Industry                                                                                                           | 娯 楽 業<br>文 筆 、 作 曲 、 美 術 家                   | 36                                                  | 11          | 14                                | 2           | 3                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 芸 能 関 係 者<br>職 業 選 手 、 競 技 関 係 者 、 職 業 棋 士   | 4                                                   | —           | 3                                 | 1           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | そ の 他 の サ ー ビ ス 業<br>計                       | 65                                                  | 47          | 29                                | 17          | 8                               | 7           | 3                               | 2           | 3                               | 3           |
|                                                                                                                            | 其 他 の 業 務<br>計                               | 69                                                  | 59          | 40                                | 30          | 6                               | 4           | —                               | —           | —                               | —           |
|                                                                                                                            | 職 業 選 手 、 競 技 関 係 者 、 職 業 棋 士<br>計           | 117                                                 | 100         | 46                                | 39          | 6                               | 5           | 3                               | 3           | 2                               | 1           |
|                                                                                                                            | 其 他 の 業 務<br>計                               | 2                                                   | 1           | 7                                 | 5           | 1                               | —           | 1                               | —           | —                               | —           |
|                                                                                                                            | 計                                            | 347                                                 | 229         | 150                               | 96          | 27                              | 16          | 9                               | 5           | 5                               | 4           |
|                                                                                                                            | そ の 他 の 事 業<br>計                             | 220                                                 | 43          | 92                                | 21          | 31                              | 6           | 7                               | 1           | 9                               | 1           |
|                                                                                                                            | 事 業 所 得 ( 再 掲 )<br>利 子 所 得                   | 2,656                                               | 1,892       | 718                               | 416         | 128                             | 52          | 37                              | 13          | 20                              | 7           |
|                                                                                                                            | 配 当 所 得 等<br>不 動 産 所 得                       | 539                                                 | —           | 353                               | —           | 90                              | —           | 52                              | —           | 29                              | —           |
| Service Industry                                                                                                           | 給 与 所 得<br>給 与 所 得                           | 5,192                                               | 581         | 2,301                             | 306         | 597                             | 113         | 247                             | 41          | 121                             | 16          |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | 7,763                                               | 525         | 2,791                             | 85          | 518                             | 6           | 199                             | 2           | 78                              | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | 11,983                                              | 4,791       | 4,612                             | 1,247       | 1,112                           | 160         | 445                             | 49          | 221                             | 16          |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | 365                                                 | 37          | 127                               | 12          | 25                              | 1           | 6                               | —           | 12                              | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | 1,950                                               | 41          | 831                               | 9           | 224                             | 2           | 97                              | —           | 56                              | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | 8,189                                               | 308         | 3,046                             | 142         | 697                             | 34          | 287                             | 12          | 131                             | 5           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
| Service Industry                                                                                                           | 給 与 所 得<br>給 与 所 得                           | 38,637                                              | 8,175       | 14,779                            | 2,217       | 3,391                           | 368         | 1,370                           | 117         | 668                             | 44          |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | 254                                                 | 43          | 117                               | 17          | 29                              | 6           | 13                              | 2           | 4                               | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | 6,506                                               | 5,942       | 2,339                             | 2,101       | 407                             | 344         | 117                             | 98          | 34                              | 20          |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | 4,023                                               | 2,390       | 2,406                             | 1,764       | 752                             | 616         | 366                             | 313         | 203                             | 179         |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | 9                                                   | —           | 5                                 | —           | 3                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | 463                                                 | 166         | 298                               | 74          | 65                              | 9           | 27                              | 3           | 19                              | 1           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
| Service Industry                                                                                                           | 給 与 所 得<br>給 与 所 得                           | 49,892                                              | 16,716      | 19,944                            | 6,173       | 4,647                           | 1,343       | 1,893                           | 533         | 928                             | 244         |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                                                                                                            | 給 与 所 得<br>給 与 所 得                           | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |

(注) 1 この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

2 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note: 1 This table indicates the breakdown by income rank and industry type with regard to “(1) Breakdown by income type”.

2 Dividend income, etc. includes interest income from public and corporate bonds.

| 所得階級別人員数<br>Number of Persons by income rank |             |                               |             | (別掲) 損失額のある者<br>(Separate tabulation) Taxpayers with losses |                         | 区 分<br>Type     |                                                      |
|----------------------------------------------|-------------|-------------------------------|-------------|-------------------------------------------------------------|-------------------------|-----------------|------------------------------------------------------|
| 100億円以下<br>10 billion yen or less            |             | 100億円超<br>Over 10 billion yen |             | 人員<br>Number of taxpayers                                   | 損失額<br>Amount of losses |                 |                                                      |
| 主たるもの<br>Main                                |             | 主たるもの<br>Main                 |             |                                                             |                         |                 |                                                      |
| 人<br>Person                                  | 人<br>Person | 人<br>Person                   | 人<br>Person | 人<br>Person                                                 | 百万円<br>Million yen      |                 |                                                      |
| -                                            | -           | -                             | -           | 90                                                          | 207                     | 金融業             | 金融保険業                                                |
| -                                            | -           | -                             | -           | 342                                                         | 228                     | 保険代理業           |                                                      |
| -                                            | -           | -                             | -           | 432                                                         | 435                     | 計               |                                                      |
| -                                            | -           | -                             | -           | 1,273                                                       | 2,281                   | 不動産業            | 料旅館飲食業                                               |
| -                                            | -           | -                             | -           | 5,324                                                       | 7,438                   | 料理飲食業           |                                                      |
| -                                            | -           | -                             | -           | 524                                                         | 997                     | 旅館              |                                                      |
| -                                            | -           | -                             | -           | 5,848                                                       | 8,435                   | 計               | Total                                                |
| -                                            | -           | -                             | -           | 602                                                         | 1,828                   | 病院、診療所          | 医療保健業                                                |
| -                                            | -           | -                             | -           | 553                                                         | 1,408                   | 歯科              |                                                      |
| -                                            | -           | -                             | -           | 1,630                                                       | 1,382                   | その他の医療保健業       |                                                      |
| -                                            | -           | -                             | -           | 2,785                                                       | 4,618                   | 計               | Total                                                |
| -                                            | -           | -                             | -           | 418                                                         | 729                     | 弁護士             | 弁税法務士等                                               |
| -                                            | -           | -                             | -           | 1,041                                                       | 1,290                   | 司法書士、行政書士       |                                                      |
| -                                            | -           | -                             | -           | 375                                                         | 271                     | その他の法務専門サービス    |                                                      |
| -                                            | -           | -                             | -           | 828                                                         | 773                     | 税理士、公認会計士       | 士士士等                                                 |
| -                                            | -           | -                             | -           | 1,629                                                       | 1,703                   | その他の経営専門サービス    |                                                      |
| -                                            | -           | -                             | -           | 329                                                         | 350                     | 不動産専門サービス       |                                                      |
| -                                            | -           | -                             | -           | 535                                                         | 496                     | 土木建築専門サービス      | サービス業                                                |
| -                                            | -           | -                             | -           | 109                                                         | 131                     | 獣医師             |                                                      |
| -                                            | -           | -                             | -           | 5,264                                                       | 5,744                   | 計               |                                                      |
| -                                            | -           | -                             | -           | 2,893                                                       | 2,438                   | 教育、学習支援         | サービス業                                                |
| -                                            | -           | -                             | -           | 2,586                                                       | 2,485                   | 洗濯、理容、美容、浴場業    |                                                      |
| -                                            | -           | -                             | -           | 1,022                                                       | 989                     | その他の対個人サービス業    |                                                      |
| -                                            | -           | -                             | -           | 32                                                          | 64                      | 廃棄物処理業          | サービス業                                                |
| -                                            | -           | -                             | -           | 564                                                         | 707                     | 自動車整備業          |                                                      |
| -                                            | -           | -                             | -           | 351                                                         | 299                     | その他の修理業         |                                                      |
| -                                            | -           | -                             | -           | 160                                                         | 238                     | 物品賃貸業           | サービス業                                                |
| -                                            | -           | -                             | -           | 1,944                                                       | 1,617                   | その他の対事業サービス業    |                                                      |
| -                                            | -           | -                             | -           | 448                                                         | 950                     | 娯楽業             |                                                      |
| -                                            | -           | -                             | -           | 1,762                                                       | 1,447                   | 文筆、作曲、美術家       | サービス業                                                |
| -                                            | -           | -                             | -           | 748                                                         | 759                     | 芸能関係者           |                                                      |
| -                                            | -           | -                             | -           | 267                                                         | 1,712                   | 職業選手、競技関係者、職業棋士 |                                                      |
| -                                            | -           | -                             | -           | 773                                                         | 698                     | その他のサービス業       | サービス業                                                |
| -                                            | -           | -                             | -           | 13,550                                                      | 14,403                  | 計               |                                                      |
| 2                                            | -           | -                             | -           | 17,098                                                      | 14,793                  | その他の事業          |                                                      |
| 2                                            | -           | -                             | -           | 196,987                                                     | 152,884                 | 事業所得（再掲）        | Operating income (Re-grouped)                        |
| 3                                            | -           | 3                             | -           | -                                                           | -                       | 利子所得            | Interest income                                      |
| 31                                           | 1           | 17                            | -           | -                                                           | -                       | 配当所得等           | Dividend income, etc.                                |
| 16                                           | -           | 5                             | -           | 49,472                                                      | 43,884                  | 不動産所得           | Real estate income                                   |
| 49                                           | -           | 24                            | -           | -                                                           | -                       | 給与所得            | Employment income                                    |
| -                                            | -           | -                             | -           | 4,114                                                       | 2,590                   | 総合譲渡所得          | Comprehensive capital gains                          |
| 12                                           | -           | 9                             | -           | -                                                           | -                       | 一時所得            | Occasional income                                    |
| 30                                           | -           | 13                            | 2           | -                                                           | -                       | 雑所得             | Miscellaneous income                                 |
| -                                            | -           | -                             | -           | -                                                           | 228,353                 | (損益通算等による差額)    | (Difference by aggregation of profit and loss, etc.) |
| 143                                          | 1           | 71                            | 2           | 250,573                                                     | 427,713                 | 計               | Total                                                |
| -                                            | -           | -                             | -           | 644                                                         | -                       | 分離短期譲渡所得        | Short term separate capital gains                    |
| 5                                            | 1           | 1                             | -           | 4,246                                                       | -                       | 分離長期譲渡所得        | Long term separate capital gains                     |
| 50                                           | 49          | 23                            | 23          | -                                                           | -                       | 株式等の譲渡所得等       | Capital gains of stocks, etc.                        |
| -                                            | -           | -                             | -           | 76                                                          | -                       | 山林所得            | Timber income                                        |
| 2                                            | -           | -                             | -           | -                                                           | -                       | 退職所得            | Retirement income                                    |
| 200                                          | 51          | 95                            | 25          | 255,539                                                     | 427,713                 | 総計              | Grand Total                                          |



## (4) 所得種類別（業種別）人員、所得金額（還付申告をした者）（その1の1）

Number of income earners and amount of income by income type (business type) (Filing returns for refund) &lt;1-1&gt;

| 区 分<br>Type                          |                                              | 人 員                                                                                    |               | 所得金額<br>Amount of<br>income | 所 得 階 級 別 人 員 数<br>Number of Persons by income rank |             |                                  |             |                                    |             |               |
|--------------------------------------|----------------------------------------------|----------------------------------------------------------------------------------------|---------------|-----------------------------|-----------------------------------------------------|-------------|----------------------------------|-------------|------------------------------------|-------------|---------------|
|                                      |                                              |                                                                                        |               |                             | 70万円以下<br>0.7 million yen or less                   |             | 100万円以下<br>1 million yen or less |             | 150万円以下<br>1.5 million yen or less |             |               |
|                                      |                                              | Number of<br>taxpayers                                                                 | 主たるもの<br>Main |                             | 人<br>Person                                         | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                        | 人<br>Person |               |
|                                      |                                              |                                                                                        |               |                             |                                                     |             |                                  |             |                                    |             | 主たるもの<br>Main |
| 事 業 所 得<br>Operating income          |                                              | 人<br>Person                                                                            | 人<br>Person   | 百万円<br>Million yen          | 人<br>Person                                         | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                        | 人<br>Person |               |
|                                      |                                              | 1, 208, 321                                                                            | 892, 925      | 2, 137, 151                 | 335, 885                                            | 295, 396    | 117, 743                         | 89, 456     | 158, 127                           | 108, 363    |               |
| Agriculture, Forestry<br>and Fishing | 農 水 産 林 業<br>農業<br>Forestry<br>漁業、水産養殖業<br>計 | 農業<br>Agriculture                                                                      | 138, 419      | 59, 619                     | 72, 020                                             | 40, 214     | 28, 670                          | 16, 076     | 7, 109                             | 25, 673     | 9, 037        |
|                                      |                                              | 林業<br>Forestry                                                                         | 471           | 312                         | 406                                                 | 146         | 123                              | 60          | 41                                 | 92          | 55            |
|                                      |                                              | 漁業、水産養殖業<br>Fishery, Aquaculture                                                       | 7, 370        | 4, 329                      | 6, 835                                              | 2, 246      | 1, 886                           | 793         | 526                                | 1, 212      | 596           |
| 計                                    |                                              | Total                                                                                  | 146, 260      | 64, 260                     | 79, 261                                             | 42, 606     | 30, 679                          | 16, 929     | 7, 676                             | 26, 977     | 9, 688        |
| Mining                               | 鉱 業<br>Mining                                | 鉱業<br>Mining                                                                           | 11            | 7                           | 16                                                  | 1           | 1                                | 1           | -                                  | 2           | 2             |
|                                      |                                              |                                                                                        |               |                             |                                                     |             |                                  |             |                                    |             |               |
|                                      |                                              |                                                                                        |               |                             |                                                     |             |                                  |             |                                    |             |               |
| Construction                         | 建設業<br>Construction                          | 総合工事業<br>General construction                                                          | 9, 478        | 6, 081                      | 12, 449                                             | 1, 888      | 1, 527                           | 890         | 596                                | 1, 425      | 902           |
|                                      |                                              | 職種別工事業<br>Construction by type                                                         | 15, 269       | 10, 074                     | 18, 458                                             | 3, 250      | 2, 475                           | 1, 469      | 992                                | 2, 479      | 1, 644        |
|                                      |                                              | 設備工事業<br>Equipment work                                                                | 5, 591        | 3, 385                      | 7, 053                                              | 972         | 756                              | 493         | 300                                | 919         | 517           |
| 計                                    |                                              | Total                                                                                  | 30, 338       | 19, 540                     | 37, 961                                             | 6, 110      | 4, 758                           | 2, 852      | 1, 888                             | 4, 823      | 3, 063        |
| Manufacturing                        | 製造業<br>Manufacturing                         | 食料品製造卸売業<br>Foodstuffs wholesaling<br>manufacturer                                     | 875           | 560                         | 739                                                 | 319         | 256                              | 94          | 52                                 | 147         | 92            |
|                                      |                                              | 繊維工業業<br>Textile                                                                       | 710           | 516                         | 684                                                 | 257         | 224                              | 79          | 49                                 | 109         | 72            |
|                                      |                                              | 製材、木製品、<br>building materials<br>建材製造卸売業<br>wholesaling manufacturer                   | 1, 026        | 714                         | 885                                                 | 346         | 281                              | 141         | 94                                 | 161         | 102           |
|                                      |                                              | 鉄鋼、非鉄金属、<br>ferrous metals, metal<br>金属製品製造卸売業<br>products wholesaling<br>manufacturer | 459           | 276                         | 456                                                 | 106         | 86                               | 49          | 24                                 | 80          | 44            |
|                                      |                                              | 機械器具製造卸売業<br>General machinery<br>wholesaling manufacturer                             | 551           | 330                         | 669                                                 | 117         | 93                               | 38          | 30                                 | 88          | 43            |
|                                      |                                              | 印刷業<br>Printing                                                                        | 548           | 379                         | 549                                                 | 180         | 148                              | 61          | 36                                 | 83          | 53            |
|                                      |                                              | 雑貨、一般用具類<br>General merchandise,<br>製造卸売業<br>general tool wholesaling<br>manufacturer  | 758           | 585                         | 651                                                 | 353         | 303                              | 84          | 62                                 | 128         | 86            |
|                                      |                                              | その他の製造卸売業<br>Other wholesaling<br>manufacturer                                         | 4, 651        | 1, 138                      | 3, 541                                              | 692         | 432                              | 246         | 114                                | 474         | 147           |
|                                      |                                              | 食品受託加工業<br>Processing on food commission                                               | 226           | 106                         | 176                                                 | 78          | 54                               | 23          | 12                                 | 40          | 14            |
|                                      |                                              | 繊維受託加工業<br>Processing on textile<br>commission                                         | 818           | 532                         | 546                                                 | 306         | 228                              | 114         | 74                                 | 172         | 105           |
|                                      |                                              | 金属受託加工業<br>Processing on metal<br>commission                                           | 1, 243        | 806                         | 1, 336                                              | 254         | 182                              | 133         | 89                                 | 251         | 170           |
|                                      |                                              | 機械部品受託加工業<br>Processing on machine parts<br>commission                                 | 602           | 384                         | 595                                                 | 155         | 116                              | 85          | 57                                 | 106         | 61            |
|                                      |                                              | 印刷関連受託加工業<br>Printing or other related<br>business commission                          | 405           | 305                         | 516                                                 | 119         | 95                               | 34          | 22                                 | 66          | 48            |
|                                      |                                              | その他の受託加工業<br>Processing on others<br>commission                                        | 1, 021        | 667                         | 1, 042                                              | 292         | 225                              | 122         | 70                                 | 176         | 108           |
|                                      |                                              | 計                                                                                      |               | Total                       | 13, 893                                             | 7, 298      | 12, 385                          | 3, 574      | 2, 723                             | 1, 303      | 785           |
| Wholesale                            | 卸売業<br>Wholesale                             | 飲食料品卸売業<br>Foodstuffs and beverages                                                    | 852           | 510                         | 681                                                 | 305         | 234                              | 95          | 54                                 | 148         | 85            |
|                                      |                                              | 繊維、身まわり品卸売業<br>Textiles, clothing, and<br>accessories                                  | 533           | 361                         | 472                                                 | 206         | 169                              | 67          | 41                                 | 82          | 43            |
|                                      |                                              | 木材、家具、建材卸売業<br>Lumber, furniture, building<br>materials                                | 844           | 532                         | 815                                                 | 225         | 174                              | 86          | 54                                 | 168         | 106           |
|                                      |                                              | 機械器具類卸売業<br>Machinery and appliances                                                   | 627           | 381                         | 717                                                 | 164         | 127                              | 58          | 34                                 | 99          | 47            |
|                                      |                                              | 雑貨類、一般用具類卸売業<br>General merchandise and<br>general tools                               | 889           | 645                         | 748                                                 | 379         | 320                              | 92          | 63                                 | 139         | 96            |
|                                      |                                              | その他の卸売業<br>Others                                                                      | 1, 183        | 677                         | 1, 100                                              | 353         | 275                              | 111         | 67                                 | 166         | 96            |
|                                      |                                              | 計                                                                                      | Total         | 4, 928                      | 3, 106                                              | 4, 533      | 1, 632                           | 1, 299      | 509                                | 313         | 802           |
| Retail                               | 小売業<br>Retail                                | 各種商品小売業<br>General merchandise                                                         | 409           | 273                         | 274                                                 | 176         | 159                              | 48          | 28                                 | 50          | 30            |
|                                      |                                              | 飲食料品小売業<br>Foodstuffs and beverages                                                    | 8, 639        | 5, 697                      | 6, 305                                              | 3, 492      | 2, 812                           | 1, 129      | 705                                | 1, 387      | 815           |
|                                      |                                              | 繊維、衣服、<br>Textiles, clothing, and<br>身まわり品小売業<br>accessories                           | 3, 106        | 2, 098                      | 2, 244                                              | 1, 427      | 1, 181                           | 385         | 229                                | 403         | 231           |
|                                      |                                              | 家具小売業<br>Furniture                                                                     | 180           | 119                         | 157                                                 | 63          | 55                               | 19          | 11                                 | 29          | 18            |
|                                      |                                              | 雑貨類、日用具類小売業<br>General merchandise,<br>articles for daily use                          | 10, 618       | 7, 913                      | 15, 831                                             | 4, 404      | 3, 764                           | 1, 073      | 749                                | 1, 321      | 830           |
|                                      |                                              | 機械器具小売業<br>General machinery                                                           | 3, 017        | 1, 922                      | 2, 692                                              | 958         | 743                              | 354         | 212                                | 529         | 330           |
|                                      |                                              | その他の小売業<br>Others                                                                      | 8, 121        | 4, 931                      | 6, 004                                              | 3, 128      | 2, 546                           | 848         | 507                                | 1, 092      | 585           |
|                                      |                                              | 食料品製造小売業<br>Groceries manufacturing                                                    | 2, 374        | 1, 624                      | 1, 795                                              | 1, 084      | 885                              | 261         | 163                                | 337         | 183           |
|                                      |                                              | 衣服、繊維製身ま<br>Clothing, textiles and<br>わり品製造小売業<br>accessories manufacturing            | 373           | 292                         | 310                                                 | 184         | 163                              | 43          | 32                                 | 43          | 29            |
|                                      |                                              | 家具、建具製造小売業<br>Furniture, building<br>materials manufacturing                           | 1, 144        | 805                         | 988                                                 | 388         | 303                              | 165         | 103                                | 211         | 155           |
|                                      |                                              | 日用具類製造小売業<br>Articles for daily use<br>manufacturing                                   | 546           | 380                         | 332                                                 | 260         | 227                              | 50          | 33                                 | 81          | 46            |
|                                      |                                              | その他の製造小売業<br>Other manufacturing                                                       | 1, 270        | 845                         | 992                                                 | 547         | 479                              | 108         | 62                                 | 165         | 86            |
| 計                                    |                                              | Total                                                                                  | 39, 797       | 26, 899                     | 37, 926                                             | 16, 111     | 13, 317                          | 4, 483      | 2, 834                             | 5, 648      | 3, 338        |
| Information and<br>Communications    | 情報通信業<br>Information and<br>Communications   | 情報サービス業<br>Information service                                                         | 251           | 177                         | 456                                                 | 61          | 55                               | 15          | 11                                 | 26          | 18            |
|                                      |                                              | 新聞、出版業<br>Newspaper, publishing                                                        | 346           | 289                         | 574                                                 | 114         | 104                              | 24          | 17                                 | 30          | 22            |
|                                      |                                              | 計                                                                                      | Total         | 597                         | 466                                                 | 1, 030      | 175                              | 159         | 39                                 | 28          | 56            |
| Transport                            | 運輸業<br>Transport                             | 道路運送業<br>Road transport                                                                | 10, 412       | 6, 253                      | 8, 382                                              | 3, 015      | 2, 548                           | 1, 244      | 807                                | 1, 822      | 982           |
|                                      |                                              | 水 運 業<br>Transport by water                                                            | 123           | 78                          | 251                                                 | 23          | 21                               | 15          | 10                                 | 9           | 7             |
|                                      |                                              | 計                                                                                      | Total         | 10, 535                     | 6, 331                                              | 8, 632      | 3, 038                           | 2, 569      | 1, 259                             | 817         | 1, 831        |

(注) この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

Note: This table indicates the breakdown by income rank and industry type with regard to “(1) Breakdown by income type”.



| 所得階級別人員数<br>Number of Persons by income rank |               |                                    |               |                                  |               |                                  |               |                                  |               | 区分<br>Type               |                                                                                       |       |
|----------------------------------------------|---------------|------------------------------------|---------------|----------------------------------|---------------|----------------------------------|---------------|----------------------------------|---------------|--------------------------|---------------------------------------------------------------------------------------|-------|
| 200万円以下<br>2 million yen or less             |               | 250万円以下<br>2.5 million yen or less |               | 300万円以下<br>3 million yen or less |               | 400万円以下<br>4 million yen or less |               | 500万円以下<br>5 million yen or less |               |                          |                                                                                       |       |
|                                              | 主たるもの<br>Main |                                    | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                          |                                                                                       |       |
| 人<br>Person                                  | 人<br>Person   | 人<br>Person                        | 人<br>Person   | 人<br>Person                      | 人<br>Person   | 人<br>Person                      | 人<br>Person   | 人<br>Person                      | 人<br>Person   |                          |                                                                                       |       |
| 118,709                                      | 75,214        | 89,341                             | 56,141        | 69,418                           | 44,288        | 97,431                           | 64,579        | 64,730                           | 44,039        | 事業所得<br>Operating income |                                                                                       |       |
| 18,276                                       | 5,487         | 11,624                             | 3,293         | 7,776                            | 2,071         | 8,563                            | 2,151         | 4,470                            | 950           | 農業                       | Agriculture                                                                           | 農水産林業 |
| 53                                           | 37            | 30                                 | 16            | 39                               | 17            | 28                               | 14            | 15                               | 6             | 林業                       | Forestry                                                                              |       |
| 909                                          | 408           | 643                                | 263           | 412                              | 167           | 527                              | 225           | 285                              | 130           | 漁業、水産養殖業                 | Fishery, Aquaculture                                                                  |       |
| 19,238                                       | 5,932         | 12,297                             | 3,572         | 8,227                            | 2,255         | 9,118                            | 2,390         | 4,770                            | 1,086         | 計                        | Total                                                                                 |       |
| 1                                            | 1             | -                                  | -             | 3                                | 2             | 1                                | -             | -                                | -             | 鉱業                       | Mining                                                                                |       |
| 1,213                                        | 712           | 1,000                              | 546           | 714                              | 389           | 1,066                            | 625           | 607                              | 373           | 総合工事業                    | General construction                                                                  | 建設業   |
| 2,111                                        | 1,361         | 1,600                              | 955           | 1,200                            | 727           | 1,540                            | 936           | 857                              | 554           | 職別工事業                    | Construction by type                                                                  |       |
| 719                                          | 411           | 575                                | 307           | 496                              | 266           | 655                              | 378           | 397                              | 247           | 設備工事業                    | Equipment work                                                                        |       |
| 4,043                                        | 2,484         | 3,175                              | 1,808         | 2,410                            | 1,382         | 3,261                            | 1,939         | 1,861                            | 1,174         | 計                        | Total                                                                                 |       |
| 105                                          | 58            | 81                                 | 48            | 35                               | 19            | 45                               | 19            | 23                               | 11            | 食料品製造卸売業                 | Foodstuffs wholesaling manufacturer                                                   | 製造業   |
| 92                                           | 59            | 51                                 | 34            | 30                               | 19            | 53                               | 33            | 13                               | 9             | 繊維工業業                    | Textile                                                                               |       |
| 129                                          | 89            | 76                                 | 54            | 64                               | 33            | 61                               | 33            | 23                               | 20            | 製材、木製品、<br>建材製造卸売業       | Lumber, wood products,<br>building materials<br>wholesaling manufacturer              |       |
| 70                                           | 38            | 39                                 | 23            | 29                               | 18            | 46                               | 26            | 15                               | 8             | 鉄鋼、非鉄金属、<br>金属製品製造卸売業    | Iron and steel, non-<br>ferrous metals, metal<br>products wholesaling<br>manufacturer |       |
| 74                                           | 39            | 57                                 | 30            | 48                               | 22            | 57                               | 31            | 26                               | 20            | 機械器具製造卸売業                | General machinery<br>wholesaling manufacturer                                         |       |
| 72                                           | 42            | 44                                 | 28            | 38                               | 28            | 31                               | 18            | 21                               | 16            | 印刷業                      | Printing                                                                              |       |
| 66                                           | 46            | 30                                 | 22            | 31                               | 23            | 27                               | 16            | 19                               | 12            | 雑貨、一般用具類<br>製造卸売業        | General merchandise,<br>general tool wholesaling<br>manufacturer                      |       |
| 454                                          | 108           | 403                                | 94            | 340                              | 64            | 497                              | 65            | 419                              | 53            | その他の製造卸売業                | Other wholesaling<br>manufacturer                                                     |       |
| 26                                           | 10            | 12                                 | 4             | 17                               | 6             | 11                               | 1             | 8                                | 2             | 食品受託加工業                  | Processing on food<br>commission                                                      |       |
| 89                                           | 56            | 46                                 | 30            | 30                               | 14            | 34                               | 15            | 10                               | 6             | 繊維受託加工業                  | Processing on textile<br>commission                                                   |       |
| 188                                          | 117           | 123                                | 76            | 92                               | 64            | 93                               | 55            | 59                               | 36            | 金属受託加工業                  | Processing on metal<br>commission                                                     |       |
| 90                                           | 57            | 39                                 | 26            | 37                               | 22            | 44                               | 27            | 29                               | 10            | 機械部品受託加工業                | Processing on machine parts<br>commission                                             |       |
| 58                                           | 37            | 36                                 | 30            | 30                               | 28            | 30                               | 25            | 13                               | 8             | 印刷関連受託加工業                | Printing or other related<br>business commission                                      |       |
| 136                                          | 90            | 85                                 | 49            | 64                               | 40            | 62                               | 40            | 37                               | 18            | その他の受託加工業                | Processing on others<br>commission                                                    |       |
| 1,649                                        | 846           | 1,122                              | 548           | 885                              | 400           | 1,091                            | 404           | 715                              | 229           | 計                        | Total                                                                                 |       |
| 95                                           | 43            | 56                                 | 25            | 43                               | 22            | 54                               | 26            | 28                               | 12            | 飲食料品卸売業                  | Foodstuffs and beverages                                                              | 卸売業   |
| 50                                           | 28            | 42                                 | 25            | 17                               | 8             | 27                               | 20            | 16                               | 11            | 繊維、身まわり品卸売業              | Textiles, clothing, and<br>accessories                                                |       |
| 117                                          | 60            | 66                                 | 37            | 52                               | 38            | 60                               | 36            | 28                               | 14            | 木材、家具、建材卸売業              | Lumber, furniture, building<br>materials                                              |       |
| 79                                           | 42            | 51                                 | 27            | 43                               | 22            | 48                               | 33            | 33                               | 18            | 機械器具類卸売業                 | Machinery and appliances                                                              |       |
| 83                                           | 55            | 47                                 | 26            | 35                               | 23            | 45                               | 24            | 32                               | 17            | 雑貨類、一般用具類卸売業             | General merchandise and<br>general tools                                              |       |
| 150                                          | 77            | 95                                 | 43            | 67                               | 32            | 98                               | 40            | 52                               | 21            | その他の卸売業                  | Others                                                                                |       |
| 574                                          | 305           | 357                                | 183           | 257                              | 145           | 332                              | 179           | 189                              | 93            | 計                        | Total                                                                                 |       |
| 43                                           | 19            | 23                                 | 11            | 19                               | 8             | 21                               | 7             | 14                               | 6             | 各種商品小売業                  | General merchandise                                                                   | 小売業   |
| 886                                          | 478           | 531                                | 300           | 335                              | 168           | 406                              | 223           | 202                              | 88            | 飲食料品小売業                  | Foodstuffs and beverages                                                              |       |
| 285                                          | 153           | 180                                | 97            | 94                               | 44            | 145                              | 73            | 67                               | 31            | 繊維、衣服、<br>身まわり品小売業       | Textiles, clothing, and<br>accessories                                                |       |
| 21                                           | 9             | 12                                 | 5             | 11                               | 3             | 9                                | 8             | 10                               | 8             | 家具小売業                    | Furniture                                                                             |       |
| 826                                          | 488           | 535                                | 320           | 400                              | 241           | 558                              | 352           | 344                              | 242           | 雑貨類、日用品類小売業              | General merchandise,<br>articles for daily use                                        |       |
| 338                                          | 196           | 262                                | 154           | 175                              | 96            | 174                              | 93            | 93                               | 51            | 機械器具小売業                  | General machinery                                                                     |       |
| 799                                          | 388           | 556                                | 244           | 405                              | 188           | 559                              | 232           | 296                              | 119           | その他の小売業                  | Others                                                                                |       |
| 204                                          | 117           | 160                                | 87            | 104                              | 73            | 112                              | 63            | 60                               | 34            | 食料品製造小売業                 | Groceries manufacturing                                                               |       |
| 35                                           | 25            | 18                                 | 12            | 13                               | 7             | 12                               | 5             | 11                               | 9             | 衣服、繊維製身ま<br>わり品製造小売業     | Clothing, textiles and<br>accessories manufacturing                                   |       |
| 136                                          | 88            | 91                                 | 67            | 58                               | 42            | 51                               | 25            | 19                               | 11            | 家具、建具製造小売業               | Furniture, building<br>materials manufacturing                                        |       |
| 58                                           | 32            | 34                                 | 16            | 21                               | 10            | 23                               | 6             | 12                               | 7             | 日用品類製造小売業                | Articles for daily use<br>manufacturing                                               |       |
| 131                                          | 58            | 84                                 | 45            | 71                               | 32            | 63                               | 36            | 45                               | 24            | その他の製造小売業                | Other manufacturing                                                                   |       |
| 3,762                                        | 2,051         | 2,486                              | 1,358         | 1,706                            | 912           | 2,133                            | 1,123         | 1,173                            | 630           | 計                        | Total                                                                                 |       |
| 15                                           | 7             | 20                                 | 14            | 25                               | 16            | 28                               | 19            | 17                               | 11            | 情報サービス業                  | Information service                                                                   | 情報通信業 |
| 31                                           | 26            | 32                                 | 27            | 22                               | 19            | 38                               | 30            | 21                               | 19            | 新聞、出版業                   | Newspaper, publishing                                                                 |       |
| 46                                           | 33            | 52                                 | 41            | 47                               | 35            | 66                               | 49            | 38                               | 30            | 計                        | Total                                                                                 |       |
| 1,361                                        | 635           | 931                                | 402           | 730                              | 307           | 740                              | 343           | 345                              | 160           | 道路運送業                    | Road transport                                                                        | 運輸業   |
| 15                                           | 10            | 15                                 | 7             | 5                                | 3             | 7                                | 4             | 10                               | 5             | 水運業                      | Transport by water                                                                    |       |
| 1,376                                        | 645           | 946                                | 409           | 735                              | 310           | 747                              | 347           | 355                              | 165           | 計                        | Total                                                                                 |       |

## (4) 所得種類別（業種別）人員、所得金額（還付申告をした者）（その1の2）

Number of income earners and amount of income by income type (business type) (Filing returns for refund) &lt;1-2&gt;

| 区 分<br>Type                                            |                 | 人 員                    |             | 所得金額<br>Amount of<br>income | 所 得 階 級 別 人 員 数<br>Number of Persons by income rank |             |                                  |             |                                    |             |
|--------------------------------------------------------|-----------------|------------------------|-------------|-----------------------------|-----------------------------------------------------|-------------|----------------------------------|-------------|------------------------------------|-------------|
|                                                        |                 | Number of<br>taxpayers | 主たるもの       |                             | 70万円以下<br>0.7 million yen or less                   |             | 100万円以下<br>1 million yen or less |             | 150万円以下<br>1.5 million yen or less |             |
|                                                        |                 |                        | Main        |                             | 主たるもの<br>Main                                       |             | 主たるもの<br>Main                    |             | 主たるもの<br>Main                      |             |
|                                                        |                 | 人<br>Person            | 人<br>Person | 百万円<br>Million yen          | 人<br>Person                                         | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                        | 人<br>Person |
| 金融業<br>Finance and<br>Insurance                        | 金融業             | 672                    | 494         | 1,669                       | 106                                                 | 100         | 37                               | 30          | 75                                 | 57          |
|                                                        | 保険代理業           | 11,676                 | 9,337       | 24,956                      | 1,886                                               | 1,632       | 1,013                            | 825         | 1,488                              | 1,092       |
|                                                        | 計               | 12,348                 | 9,831       | 26,624                      | 1,992                                               | 1,732       | 1,050                            | 855         | 1,563                              | 1,149       |
| 不動産業<br>Real Estate                                    | 不動産業            | 3,515                  | 1,745       | 5,527                       | 455                                                 | 375         | 183                              | 112         | 311                                | 142         |
|                                                        | 料理飲食業           | 17,246                 | 11,940      | 13,492                      | 6,919                                               | 5,873       | 2,073                            | 1,378       | 2,746                              | 1,649       |
|                                                        | 旅館              | 1,488                  | 1,031       | 1,138                       | 716                                                 | 603         | 128                              | 85          | 200                                | 121         |
|                                                        | 計               | 18,734                 | 12,971      | 14,631                      | 7,635                                               | 6,476       | 2,201                            | 1,463       | 2,946                              | 1,770       |
| 医療保健業<br>Medical and<br>Health                         | 病院、診療所          | 9,451                  | 7,343       | 64,841                      | 574                                                 | 500         | 85                               | 61          | 142                                | 95          |
|                                                        | 歯科              | 23,061                 | 21,067      | 132,191                     | 1,989                                               | 1,837       | 399                              | 337         | 799                                | 638         |
|                                                        | その他の医療保健業       | 15,142                 | 10,333      | 14,966                      | 5,120                                               | 4,305       | 1,638                            | 1,114       | 2,275                              | 1,425       |
|                                                        | 計               | 47,654                 | 38,743      | 211,998                     | 7,683                                               | 6,642       | 2,122                            | 1,512       | 3,216                              | 2,158       |
| 弁税法務<br>Lawyer/Tax account, Architect, etc.            | 弁護士             | 23,099                 | 19,945      | 135,514                     | 5,255                                               | 5,206       | 603                              | 572         | 888                                | 811         |
|                                                        | 司法書士、行政書士       | 10,798                 | 8,493       | 24,882                      | 2,103                                               | 1,884       | 603                              | 473         | 1,032                              | 741         |
|                                                        | その他の法務専門サービス    | 14,846                 | 11,353      | 58,300                      | 1,484                                               | 1,325       | 524                              | 401         | 981                                | 673         |
| 士士士等<br>Tax account, Architect, etc.                   | 税理士、公認会計士       | 38,288                 | 29,467      | 224,090                     | 1,359                                               | 1,170       | 481                              | 348         | 946                                | 666         |
|                                                        | その他の経営専門サービス    | 21,296                 | 11,994      | 44,661                      | 2,333                                               | 2,083       | 706                              | 498         | 1,368                              | 795         |
|                                                        | 不動産専門サービス       | 8,994                  | 7,372       | 27,016                      | 1,103                                               | 1,001       | 395                              | 312         | 661                                | 519         |
| 土木建築業<br>Civil engineering and<br>construction service | 土木建築専門サービス      | 13,042                 | 11,012      | 33,792                      | 2,229                                               | 2,032       | 783                              | 644         | 1,192                              | 935         |
|                                                        | 獣医師             | 897                    | 590         | 1,273                       | 186                                                 | 161         | 54                               | 35          | 114                                | 83          |
|                                                        | 計               | 131,260                | 100,226     | 549,527                     | 16,052                                              | 14,862      | 4,149                            | 3,283       | 7,182                              | 5,223       |
| サービス業<br>Service Industry                              | 教育、学習支援         | 65,435                 | 52,915      | 54,858                      | 31,774                                              | 28,681      | 7,779                            | 6,133       | 8,590                              | 6,423       |
|                                                        | 洗濯、理容、美容、浴場業    | 26,045                 | 18,383      | 19,935                      | 10,596                                              | 8,643       | 3,676                            | 2,427       | 4,356                              | 2,784       |
|                                                        | その他の対個人サービス業    | 11,608                 | 8,965       | 13,769                      | 4,411                                               | 3,977       | 1,132                            | 869         | 1,448                              | 994         |
| サービス業                                                  | 廃棄物処理業          | 148                    | 82          | 187                         | 25                                                  | 20          | 12                               | 5           | 21                                 | 12          |
|                                                        | 自動車整備業          | 2,796                  | 1,917       | 2,691                       | 808                                                 | 633         | 332                              | 226         | 499                                | 325         |
|                                                        | その他の修理業         | 2,162                  | 1,332       | 2,194                       | 513                                                 | 400         | 261                              | 158         | 399                                | 207         |
| サービス業                                                  | 物品賃貸業           | 517                    | 311         | 522                         | 160                                                 | 139         | 54                               | 33          | 69                                 | 43          |
|                                                        | その他の対事業サービス業    | 240,329                | 208,100     | 385,422                     | 63,431                                              | 60,376      | 33,277                           | 30,485      | 37,991                             | 33,155      |
|                                                        | 娯楽業             | 1,267                  | 914         | 1,172                       | 475                                                 | 411         | 143                              | 103         | 190                                | 130         |
| サービス業                                                  | 文筆、作曲、美術家       | 95,884                 | 85,973      | 187,369                     | 29,714                                              | 28,241      | 7,852                            | 6,929       | 10,972                             | 9,537       |
|                                                        | 芸能関係者           | 58,085                 | 51,631      | 95,808                      | 23,155                                              | 21,924      | 5,229                            | 4,522       | 6,557                              | 5,515       |
|                                                        | 職業選手、競技関係者、職業棋士 | 14,083                 | 12,524      | 59,631                      | 2,213                                               | 2,079       | 709                              | 635         | 1,084                              | 933         |
| サービス業                                                  | その他のサービス業       | 11,967                 | 8,854       | 15,617                      | 3,917                                               | 3,513       | 1,046                            | 807         | 1,468                              | 990         |
|                                                        | 計               | 530,326                | 451,901     | 839,175                     | 171,192                                             | 159,037     | 61,502                           | 53,332      | 73,644                             | 61,048      |
|                                                        | その他の事業          | 218,125                | 149,601     | 307,925                     | 57,629                                              | 50,767      | 19,161                           | 14,558      | 27,045                             | 18,135      |
| 事業所得（再掲）                                               |                 | 1,208,321              | 892,925     | 2,137,151                   | 335,885                                             | 295,396     | 117,743                          | 89,456      | 158,127                            | 108,363     |
| 利子所得                                                   |                 | 6,936                  | 722         | 2,622                       | 1,091                                               | 401         | 290                              | 35          | 494                                | 37          |
| 配当所得等                                                  |                 | 1,310,974              | 246,143     | 745,097                     | 285,828                                             | 142,934     | 70,069                           | 13,629      | 122,572                            | 15,621      |
| 不動産所得                                                  |                 | 618,728                | 132,314     | 413,722                     | 79,329                                              | 44,725      | 40,296                           | 15,234      | 75,482                             | 20,759      |
| 給与所得                                                   |                 | 8,585,188              | 7,949,194   | 36,254,489                  | 845,429                                             | 764,711     | 387,228                          | 332,709     | 832,001                            | 727,694     |
| 総合譲渡所得                                                 |                 | 17,727                 | 3,284       | 16,236                      | 3,300                                               | 1,549       | 1,020                            | 295         | 1,723                              | 388         |
| 一時所得                                                   |                 | 71,992                 | 11,260      | 34,644                      | 10,108                                              | 4,922       | 4,925                            | 1,399       | 8,836                              | 1,734       |
| 雑所得                                                    |                 | 5,363,307              | 3,994,571   | 6,010,735                   | 1,143,575                                           | 1,015,540   | 461,635                          | 375,488     | 1,105,612                          | 948,538     |
| （損益通算等による差額）                                           |                 | -                      | -           | 392,436                     | -                                                   | -           | -                                | -           | -                                  | -           |
| 計                                                      |                 | 17,183,173             | 13,230,413  | 46,007,131                  | 2,704,545                                           | 2,270,178   | 1,083,206                        | 828,245     | 2,304,847                          | 1,823,134   |
| 分離短期譲渡所得                                               |                 | 1,997                  | 326         | 3,743                       | 216                                                 | 120         | 61                               | 21          | 99                                 | 33          |
| 分離長期譲渡所得                                               |                 | 14,208                 | 3,191       | 46,706                      | 1,636                                               | 786         | 819                              | 309         | 1,281                              | 354         |
| 株式等の譲渡所得等                                              |                 | 320,714                | 61,913      | 425,995                     | 49,278                                              | 25,308      | 12,697                           | 3,825       | 22,006                             | 4,657       |
| 山林所得                                                   |                 | 1,356                  | 322         | 797                         | 286                                                 | 128         | 133                              | 56          | 213                                | 50          |
| 退職所得                                                   |                 | 42,459                 | 19,770      | 208,233                     | 896                                                 | 499         | 665                              | 256         | 1,751                              | 565         |
| 総計                                                     |                 | 17,563,907             | 13,315,935  | 46,692,606                  | 2,756,857                                           | 2,297,019   | 1,097,581                        | 832,712     | 2,330,197                          | 1,828,793   |

(注) 1 この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

2 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note: 1 This table indicates the breakdown by income rank and industry type with regard to “(1) Breakdown by income type”.

2 Dividend income, etc. includes interest income from public and corporate bonds.

| 所得階級別人員数<br>Number of Persons by income rank |               |                                    |               |                                  |               |                                  |               |                                  |               | 区分<br>Type      |                                                                        |                       |
|----------------------------------------------|---------------|------------------------------------|---------------|----------------------------------|---------------|----------------------------------|---------------|----------------------------------|---------------|-----------------|------------------------------------------------------------------------|-----------------------|
| 200万円以下<br>2 million yen or less             |               | 250万円以下<br>2.5 million yen or less |               | 300万円以下<br>3 million yen or less |               | 400万円以下<br>4 million yen or less |               | 500万円以下<br>5 million yen or less |               |                 |                                                                        |                       |
|                                              | 主たるもの<br>Main |                                    | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                                  | 主たるもの<br>Main |                 |                                                                        |                       |
| 人<br>Person                                  | 人<br>Person   | 人<br>Person                        | 人<br>Person   | 人<br>Person                      | 人<br>Person   | 人<br>Person                      | 人<br>Person   | 人<br>Person                      | 人<br>Person   |                 |                                                                        |                       |
| 68                                           | 46            | 62                                 | 42            | 60                               | 36            | 78                               | 51            | 53                               | 35            | 金融業             | Finance                                                                | 金融<br>保険業<br>融業       |
| 1,283                                        | 916           | 1,076                              | 776           | 894                              | 695           | 1,346                            | 1,091         | 915                              | 786           | 保険代理業           | Insurance agent                                                        |                       |
| 1,351                                        | 962           | 1,138                              | 818           | 954                              | 731           | 1,424                            | 1,142         | 968                              | 821           | 計               | Total                                                                  |                       |
| 381                                          | 125           | 387                                | 110           | 299                              | 110           | 516                              | 229           | 381                              | 200           | 不動産業            | Real Estate                                                            |                       |
| 1,904                                        | 1,161         | 1,149                              | 649           | 741                              | 393           | 776                              | 401           | 412                              | 219           | 料理飲食業           | Food, restaurant                                                       | 料旅<br>理館<br>飲業<br>食業  |
| 143                                          | 74            | 97                                 | 56            | 54                               | 28            | 57                               | 22            | 44                               | 18            | 旅館              | Hotel                                                                  |                       |
| 2,047                                        | 1,235         | 1,246                              | 705           | 795                              | 421           | 833                              | 423           | 456                              | 237           | 計               | Total                                                                  |                       |
| 184                                          | 133           | 200                                | 134           | 251                              | 171           | 533                              | 378           | 603                              | 462           | 病院、診療所          | Hospital, clinic                                                       |                       |
| 937                                          | 788           | 981                                | 846           | 1,047                            | 896           | 1,997                            | 1,786         | 2,181                            | 1,994         | 歯科              | Dentist                                                                | 医保<br>健業<br>療業        |
| 1,686                                        | 1,009         | 1,181                              | 700           | 861                              | 483           | 1,082                            | 647           | 524                              | 287           | その他の医療保健業       | Other medical and health                                               |                       |
| 2,807                                        | 1,930         | 2,362                              | 1,680         | 2,159                            | 1,550         | 3,612                            | 2,811         | 3,308                            | 2,743         | 計               | Total                                                                  |                       |
| 846                                          | 749           | 816                                | 708           | 876                              | 752           | 1,638                            | 1,367         | 1,748                            | 1,417         | 弁護士             | Lawyer                                                                 |                       |
| 980                                          | 667           | 914                                | 644           | 747                              | 554           | 1,330                            | 1,079         | 1,015                            | 835           | 司法書士、行政書士       | Judicial scrivener, administrative scrivener                           | 弁税建<br>理業<br>士士士<br>等 |
| 1,089                                        | 688           | 1,061                              | 695           | 1,016                            | 685           | 1,751                            | 1,254         | 1,501                            | 1,109         | その他の法務専門サービス    | Other legal affairs specialty service                                  |                       |
| 1,421                                        | 740           | 1,724                              | 898           | 1,807                            | 1,018         | 3,412                            | 2,482         | 3,417                            | 2,684         | 税理士、公認会計士       | Tax account, certified public accountant                               |                       |
| 1,505                                        | 717           | 1,619                              | 735           | 1,667                            | 795           | 3,137                            | 1,626         | 2,469                            | 1,372         | その他の経営専門サービス    | Other management specialty service                                     |                       |
| 664                                          | 507           | 717                                | 567           | 708                              | 565           | 1,263                            | 1,022         | 1,004                            | 820           | 不動産専門サービス       | Real estate specialty service                                          | サービス業                 |
| 1,240                                        | 941           | 1,077                              | 843           | 1,026                            | 841           | 1,742                            | 1,461         | 1,343                            | 1,165         | 土木建築専門サービス      | Civil engineering and construction service                             |                       |
| 125                                          | 78            | 93                                 | 52            | 64                               | 36            | 92                               | 61            | 51                               | 36            | 獣医              | Veterinarian                                                           |                       |
| 7,870                                        | 5,087         | 8,021                              | 5,142         | 7,911                            | 5,246         | 14,365                           | 10,352        | 12,548                           | 9,438         | 計               | Total                                                                  |                       |
| 5,563                                        | 3,811         | 3,628                              | 2,501         | 2,427                            | 1,711         | 2,600                            | 1,774         | 1,262                            | 830           | 教育、学習支援         | Education, learning support                                            | サービス業                 |
| 2,653                                        | 1,623         | 1,666                              | 1,035         | 1,023                            | 639           | 1,066                            | 683           | 471                              | 286           | 洗濯、理容、美容、浴場業    | Laundries, barbers, beauty culture, bathhouses                         |                       |
| 1,144                                        | 744           | 818                                | 551           | 646                              | 444           | 805                              | 559           | 478                              | 333           | その他の対個人サービス業    | Other personal services                                                |                       |
| 19                                           | 12            | 16                                 | 4             | 6                                | 2             | 25                               | 16            | 9                                | 6             | 廃棄物処理業          | Waste disposal                                                         |                       |
| 392                                          | 266           | 259                                | 173           | 163                              | 102           | 193                              | 113           | 76                               | 42            | 自動車整備業          | Automobile repair                                                      |                       |
| 304                                          | 165           | 193                                | 112           | 161                              | 94            | 166                              | 97            | 84                               | 52            | その他の修理業         | Other repair                                                           |                       |
| 46                                           | 23            | 35                                 | 19            | 40                               | 13            | 36                               | 15            | 21                               | 8             | 物品賃貸業           | Leasing                                                                |                       |
| 24,860                                       | 20,432        | 18,053                             | 14,336        | 13,414                           | 10,595        | 18,343                           | 14,374        | 11,507                           | 8,601         | その他の対事業サービス業    | Other services for business offices                                    |                       |
| 152                                          | 89            | 75                                 | 42            | 56                               | 38            | 80                               | 55            | 42                               | 26            | 娯楽業             | Amusement                                                              |                       |
| 9,233                                        | 7,948         | 7,385                              | 6,374         | 6,105                            | 5,307         | 8,799                            | 7,722         | 5,517                            | 4,845         | 文筆、作曲、美術家       | Literature, composition, artist                                        |                       |
| 4,681                                        | 3,809         | 3,697                              | 3,081         | 2,854                            | 2,413         | 4,123                            | 3,572         | 2,619                            | 2,273         | 芸能関係者           | Show business                                                          |                       |
| 1,008                                        | 832           | 898                                | 730           | 849                              | 700           | 1,444                            | 1,242         | 1,271                            | 1,117         | 職業選手、競技関係者、職業棋士 | Professional athlete, persons involved in game, professional Go player |                       |
| 1,231                                        | 798           | 955                                | 586           | 750                              | 480           | 1,045                            | 654           | 608                              | 419           | その他のサービス業       | Other services                                                         |                       |
| 51,286                                       | 40,552        | 37,678                             | 29,544        | 28,494                           | 22,538        | 38,725                           | 30,876        | 23,965                           | 18,838        | 計               | Total                                                                  |                       |
| 22,278                                       | 13,026        | 18,074                             | 10,223        | 14,536                           | 8,251         | 21,207                           | 12,315        | 14,003                           | 8,355         | その他の事業          | Other Business                                                         |                       |
| 118,709                                      | 75,214        | 89,341                             | 56,141        | 69,418                           | 44,288        | 97,431                           | 64,579        | 64,730                           | 44,039        | 事業所得（再掲）        | Operating income (Re-grouped)                                          |                       |
| 446                                          | 51            | 422                                | 37            | 357                              | 21            | 550                              | 43            | 468                              | 24            | 利子所得            | Interest income                                                        |                       |
| 119,130                                      | 11,611        | 100,947                            | 8,903         | 86,143                           | 7,484         | 134,845                          | 11,688        | 100,547                          | 8,595         | 配当所得等           | Dividend income, etc.                                                  |                       |
| 71,322                                       | 14,665        | 57,093                             | 10,095        | 46,428                           | 7,197         | 65,900                           | 9,133         | 44,124                           | 4,931         | 不動産所得           | Real estate income                                                     |                       |
| 836,087                                      | 739,091       | 764,746                            | 691,338       | 633,493                          | 577,682       | 1,068,615                        | 1,001,396     | 800,312                          | 768,679       | 給与所得            | Employment income                                                      |                       |
| 1,584                                        | 271           | 1,210                              | 173           | 1,014                            | 138           | 1,624                            | 181           | 1,242                            | 108           | 総合譲渡所得          | Comprehensive capital gains                                            |                       |
| 8,457                                        | 1,054         | 6,436                              | 722           | 5,107                            | 455           | 7,265                            | 493           | 4,653                            | 226           | 一時所得            | Occasional income                                                      |                       |
| 876,318                                      | 715,583       | 543,613                            | 403,230       | 354,024                          | 239,039       | 379,587                          | 211,005       | 169,707                          | 61,110        | 雑所得             | Miscellaneous income                                                   |                       |
| -                                            | -             | -                                  | -             | -                                | -             | -                                | -             | -                                | -             | (損益通算等による差額)    | (Difference by aggregation of profit and loss, etc.)                   |                       |
| 2,032,053                                    | 1,557,540     | 1,563,808                          | 1,170,639     | 1,195,984                        | 876,304       | 1,755,817                        | 1,298,518     | 1,185,783                        | 887,712       | 計               | Total                                                                  |                       |
| 98                                           | 24            | 70                                 | 15            | 77                               | 17            | 169                              | 10            | 178                              | 11            | 分離短期譲渡所得        | Short term separate capital gains                                      |                       |
| 1,009                                        | 239           | 738                                | 143           | 625                              | 93            | 1,051                            | 161           | 958                              | 130           | 分離長期譲渡所得        | Long term separate capital gains                                       |                       |
| 22,918                                       | 3,514         | 21,139                             | 2,782         | 19,540                           | 2,332         | 35,734                           | 3,845         | 30,225                           | 2,973         | 株式等の譲渡所得等       | Capital gains of stocks, etc.                                          |                       |
| 163                                          | 23            | 133                                | 30            | 67                               | 10            | 96                               | 8             | 62                               | -             | 山林所得            | Timber income                                                          |                       |
| 2,331                                        | 980           | 2,593                              | 1,460         | 2,615                            | 1,568         | 4,941                            | 2,646         | 4,193                            | 1,952         | 退職所得            | Retirement income                                                      |                       |
| 2,058,572                                    | 1,562,320     | 1,588,481                          | 1,175,069     | 1,218,908                        | 880,324       | 1,797,808                        | 1,305,188     | 1,221,399                        | 892,778       | 総計              | Grand Total                                                            |                       |

## (4) 所得種類別（業種別）人員、所得金額（還付申告をした者）（その2の1）

Number of income earners and amount of income by income type (business type) (Filing returns for refund) &lt;2-1&gt;

| 区 分<br>Type                                    |                                                |                                                                                                                        | 所 得 階 級 別 人 員 数<br>Number of Persons by income rank |             |                                  |             |                                  |             |                                     |             |                                     |             |    |
|------------------------------------------------|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-------------|----------------------------------|-------------|----------------------------------|-------------|-------------------------------------|-------------|-------------------------------------|-------------|----|
|                                                |                                                |                                                                                                                        | 600万円以下<br>6 million yen or less                    |             | 700万円以下<br>7 million yen or less |             | 800万円以下<br>8 million yen or less |             | 1,000万円以下<br>10 million yen or less |             | 1,200万円以下<br>12 million yen or less |             |    |
|                                                |                                                |                                                                                                                        | 主たるもの<br>Main                                       |             | 主たるもの<br>Main                    |             | 主たるもの<br>Main                    |             | 主たるもの<br>Main                       |             | 主たるもの<br>Main                       |             |    |
|                                                |                                                |                                                                                                                        | 人<br>Person                                         | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                         | 人<br>Person | 人<br>Person                         | 人<br>Person |    |
| 事 業 所 得<br>Operating income                    |                                                |                                                                                                                        | 42,461                                              | 30,176      | 28,593                           | 20,924      | 19,614                           | 14,874      | 24,412                              | 18,906      | 14,243                              | 10,982      |    |
| 農 水 産 業<br>Agriculture, Forestry and Fishing   | 農 業<br>Agriculture                             | 農 業<br>Agriculture                                                                                                     | 2,612                                               | 449         | 1,462                            | 202         | 585                              | 100         | 499                                 | 53          | 224                                 | 17          |    |
|                                                |                                                | 林 業<br>Forestry                                                                                                        | 2                                                   | 2           | 2                                | 1           | 3                                | —           | 1                                   | —           | —                                   | —           |    |
|                                                |                                                | 漁 業、水産養殖業<br>Fishery, Aquaculture                                                                                      | 138                                                 | 53          | 84                               | 36          | 33                               | 16          | 26                                  | 11          | 10                                  | 3           |    |
| 計                                              |                                                |                                                                                                                        | 2,752                                               | 504         | 1,548                            | 239         | 621                              | 116         | 526                                 | 64          | 234                                 | 20          |    |
| 鉱 業<br>Mining                                  | 鉱 業<br>Mining                                  | 鉱 業<br>Mining                                                                                                          | 2                                                   | 1           | —                                | —           | —                                | —           | —                                   | —           | —                                   | —           |    |
|                                                |                                                | 建設業<br>Construction                                                                                                    | 総 合 工 事 業<br>General construction                   | 290         | 178                              | 156         | 102                              | 100         | 69                                  | 66          | 35                                  | 19          | 7  |
|                                                |                                                |                                                                                                                        | 職 別 工 事 業<br>Construction by type                   | 389         | 240                              | 156         | 91                               | 82          | 48                                  | 66          | 32                                  | 33          | 14 |
| 設 備 工 事 業<br>Equipment work                    | 190                                            |                                                                                                                        | 114                                                 | 72          | 44                               | 39          | 24                               | 41          | 17                                  | 10          | 3                                   |             |    |
| 計                                              |                                                |                                                                                                                        | 869                                                 | 532         | 384                              | 237         | 221                              | 141         | 173                                 | 84          | 62                                  | 24          |    |
| 製 造 業<br>Manufacturing                         | 製 造 業<br>Manufacturing                         | 食 料 品 製 造 卸 売 業<br>Foodstuffs wholesaling manufacturer                                                                 | 9                                                   | 2           | 6                                | 2           | 4                                | —           | 3                                   | 1           | 1                                   | —           |    |
|                                                |                                                | 織 維 工 業<br>Textile                                                                                                     | 10                                                  | 7           | 9                                | 6           | 5                                | 3           | 1                                   | 1           | —                                   | —           |    |
|                                                |                                                | 製 材、木 製 品、<br>建 材 製 造 卸 売 業<br>Lumber, wood products,<br>building materials<br>wholesaling manufacturer                | 12                                                  | 3           | 4                                | 2           | 3                                | 2           | 3                                   | 1           | 1                                   | —           |    |
|                                                |                                                | 鉄 鋼、非 鉄 金 属、<br>金 属 製 品 製 造 卸 売 業<br>Iron and steel, non-ferrous<br>metals, metal products<br>wholesaling manufacturer | 15                                                  | 4           | 4                                | 3           | 1                                | —           | 3                                   | 2           | —                                   | —           |    |
|                                                |                                                | 機 械 器 具 製 造 卸 売 業<br>General machinery<br>wholesaling manufacturer                                                     | 19                                                  | 9           | 10                               | 5           | 7                                | 6           | 4                                   | 1           | 2                                   | 1           |    |
|                                                |                                                | 印 刷 業<br>Printing                                                                                                      | 8                                                   | 5           | 4                                | 2           | —                                | —           | 3                                   | 1           | 2                                   | 2           |    |
|                                                |                                                | 雑 貨、一 般 用 具 類<br>製 造 卸 売 業<br>General merchandise,<br>general tool wholesaling<br>manufacturer                         | 6                                                   | 3           | 8                                | 7           | 3                                | 3           | —                                   | —           | 2                                   | 2           |    |
|                                                |                                                | そ の 他 の 製 造 卸 売 業<br>Other wholesaling<br>manufacturer                                                                 | 293                                                 | 30          | 178                              | 19          | 145                              | 4           | 156                                 | 2           | 81                                  | 2           |    |
|                                                |                                                | 食 品 受 託 加 工 業<br>Processing on food<br>commission                                                                      | 4                                                   | 2           | 2                                | 1           | —                                | —           | 2                                   | —           | 1                                   | —           |    |
|                                                |                                                | 織 維 受 託 加 工 業<br>Processing on textile<br>commission                                                                   | 5                                                   | 1           | 8                                | 2           | —                                | —           | 4                                   | 1           | —                                   | —           |    |
|                                                |                                                | 金 属 受 託 加 工 業<br>Processing on metal<br>commission                                                                     | 23                                                  | 12          | 10                               | 2           | 6                                | 1           | 5                                   | 1           | 3                                   | 1           |    |
|                                                |                                                | 機 械 部 品 受 託 加 工 業<br>Processing on machine parts<br>commission                                                         | 5                                                   | 2           | 6                                | 5           | 1                                | —           | 2                                   | 1           | —                                   | —           |    |
|                                                |                                                | 印 刷 関 連 受 託 加 工 業<br>Printing or other related<br>business commission                                                  | 8                                                   | 7           | 4                                | 2           | 1                                | 1           | 4                                   | 2           | 1                                   | —           |    |
|                                                |                                                | そ の 他 の 受 託 加 工 業<br>Processing on others<br>commission                                                                | 15                                                  | 11          | 14                               | 6           | 5                                | 5           | 6                                   | 5           | 2                                   | —           |    |
|                                                |                                                | 計                                                                                                                      |                                                     |             | 432                              | 98          | 267                              | 64          | 181                                 | 25          | 196                                 | 19          | 96 |
| 卸 売 業<br>Wholesale                             | 卸 売 業<br>Wholesale                             | 飲 食 料 品 卸 売 業<br>Foodstuffs and beverages                                                                              | 10                                                  | 3           | 7                                | 3           | 2                                | 1           | 2                                   | —           | 3                                   | 2           |    |
|                                                |                                                | 織 維、身 ま わ り 品 卸 売 業<br>Textiles, clothing, and<br>accessories                                                          | 13                                                  | 8           | 1                                | 1           | 5                                | 4           | 5                                   | 3           | —                                   | —           |    |
|                                                |                                                | 木 材、家 具、建 材 卸 売 業<br>Lumber, furniture, building<br>materials                                                          | 17                                                  | 4           | 8                                | 5           | 4                                | 1           | 7                                   | 2           | 3                                   | —           |    |
|                                                |                                                | 機 械 器 具 類 卸 売 業<br>Machinery and appliances                                                                            | 19                                                  | 13          | 12                               | 7           | 4                                | 2           | 10                                  | 6           | 4                                   | 2           |    |
|                                                |                                                | 雑 貨 類、一 般 用 具 類 卸 売 業<br>General merchandise and<br>general tools                                                      | 15                                                  | 10          | 10                               | 8           | 4                                | 1           | 4                                   | —           | 1                                   | 1           |    |
|                                                |                                                | そ の 他 の 卸 売 業<br>Others                                                                                                | 32                                                  | 12          | 19                               | 6           | 8                                | 2           | 14                                  | 5           | 9                                   | 1           |    |
|                                                |                                                | 計                                                                                                                      | 106                                                 | 50          | 57                               | 30          | 27                               | 11          | 42                                  | 16          | 20                                  | 6           |    |
| 小 売 業<br>Retail                                | 小 売 業<br>Retail                                | 各 種 商 品 小 売 業<br>General merchandise                                                                                   | 4                                                   | —           | 6                                | 3           | 1                                | —           | 2                                   | 2           | —                                   | —           |    |
|                                                |                                                | 飲 食 料 品 小 売 業<br>Foodstuffs and beverages                                                                              | 114                                                 | 56          | 51                               | 22          | 30                               | 13          | 32                                  | 15          | 11                                  | 1           |    |
|                                                |                                                | 織 維、衣 服、<br>身 ま わ り 品 小 売 業<br>Textiles, clothing, and<br>accessories                                                  | 40                                                  | 18          | 31                               | 20          | 17                               | 7           | 13                                  | 8           | 5                                   | 2           |    |
|                                                |                                                | 家 具 小 売 業<br>Furniture                                                                                                 | 2                                                   | 1           | 3                                | 1           | 1                                | —           | —                                   | —           | —                                   | —           |    |
|                                                |                                                | 雑 貨 類、日 用 具 類 小 売 業<br>General merchandise,<br>articles for daily use                                                  | 245                                                 | 182         | 179                              | 148         | 139                              | 113         | 216                                 | 175         | 123                                 | 108         |    |
|                                                |                                                | 機 械 器 具 小 売 業<br>General machinery                                                                                     | 49                                                  | 16          | 28                               | 8           | 12                               | 7           | 20                                  | 10          | 9                                   | 4           |    |
|                                                |                                                | そ の 他 の 小 売 業<br>Others                                                                                                | 148                                                 | 55          | 94                               | 30          | 62                               | 15          | 54                                  | 13          | 27                                  | 6           |    |
|                                                |                                                | 食 料 品 製 造 小 売 業<br>Groceries manufacturing                                                                             | 18                                                  | 10          | 9                                | 7           | 6                                | 1           | 7                                   | —           | 7                                   | 1           |    |
|                                                |                                                | 衣 服、織 維 製 身 ま<br>わ り 品 製 造 小 売 業<br>Clothing, textiles and<br>accessories manufacturing                                | 4                                                   | 3           | 2                                | 1           | 4                                | 3           | 1                                   | —           | 1                                   | 1           |    |
|                                                |                                                | 家 具、建 具 製 造 小 売 業<br>Furniture, building materials<br>manufacturing                                                    | 10                                                  | 5           | 7                                | 4           | —                                | —           | 6                                   | 2           | 1                                   | —           |    |
|                                                |                                                | 日 用 具 類 製 造 小 売 業<br>Articles for daily use<br>manufacturing                                                           | 2                                                   | 1           | 2                                | 2           | —                                | —           | 1                                   | —           | —                                   | —           |    |
| そ の 他 の 製 造 小 売 業<br>Other manufacturing       | 30                                             | 16                                                                                                                     | 8                                                   | 4           | 9                                | 2           | 2                                | —           | 2                                   | —           |                                     |             |    |
| 計                                              |                                                |                                                                                                                        | 666                                                 | 363         | 420                              | 250         | 281                              | 161         | 354                                 | 225         | 186                                 | 123         |    |
| 情 報 通 信 業<br>Information and<br>Communications | 情 報 通 信 業<br>Information and<br>Communications | 情 報 サ ー ビ ス 業<br>Information service                                                                                   | 14                                                  | 7           | 9                                | 5           | 6                                | 5           | 5                                   | 4           | 4                                   | 2           |    |
|                                                |                                                | 新 聞、出 版 業<br>Newspaper, publishing                                                                                     | 16                                                  | 11          | 5                                | 5           | 5                                | 5           | 3                                   | 2           | 3                                   | 2           |    |
|                                                |                                                | 計                                                                                                                      | 30                                                  | 18          | 14                               | 10          | 11                               | 10          | 8                                   | 6           | 7                                   | 4           |    |
| 運 輸 業<br>Transport                             | 運 輸 業<br>Transport                             | 道 路 運 送 業<br>Road transport                                                                                            | 110                                                 | 37          | 47                               | 21          | 21                               | 7           | 21                                  | 3           | 13                                  | —           |    |
|                                                |                                                | 水 運 業<br>Transport by water                                                                                            | 10                                                  | 6           | 4                                | 3           | 1                                | —           | 4                                   | 2           | —                                   | —           |    |
|                                                |                                                | 計                                                                                                                      | 120                                                 | 43          | 51                               | 24          | 22                               | 7           | 25                                  | 5           | 13                                  | —           |    |

(注) この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

Note: This table indicates the breakdown by income rank and industry type with regard to “(1) Breakdown by income type”.

| 所得階級別人員数<br>Number of Persons by income rank |             |                                     |             |                                     |             |                                     |             |                                  |             | 区分<br>Type                                                                                       |                                            |
|----------------------------------------------|-------------|-------------------------------------|-------------|-------------------------------------|-------------|-------------------------------------|-------------|----------------------------------|-------------|--------------------------------------------------------------------------------------------------|--------------------------------------------|
| 1,500万円以下<br>15 million yen or less          |             | 2,000万円以下<br>20 million yen or less |             | 3,000万円以下<br>30 million yen or less |             | 5,000万円以下<br>50 million yen or less |             | 1億円以下<br>100 million yen or less |             | 事業所得<br>Operating income                                                                         |                                            |
| 主たるもの<br>Main                                | 人<br>Person | 主たるもの<br>Main                       | 人<br>Person | 主たるもの<br>Main                       | 人<br>Person | 主たるもの<br>Main                       | 人<br>Person | 主たるもの<br>Main                    | 人<br>Person |                                                                                                  |                                            |
| 11,770                                       | 9,039       | 8,569                               | 6,172       | 4,812                               | 3,019       | 1,568                               | 837         | 630                              | 351         | 事業所得<br>Operating income                                                                         |                                            |
| 149                                          | 13          | 113                                 | 13          | 58                                  | 3           | 31                                  | 1           | 9                                | -           | 農業<br>Agriculture                                                                                | 農水産林業<br>Agriculture, Forestry and Fishing |
| -                                            | -           | -                                   | -           | -                                   | -           | -                                   | -           | -                                | -           | 林業<br>Forestry                                                                                   |                                            |
| 17                                           | 4           | 5                                   | 2           | 19                                  | 1           | 10                                  | 2           | -                                | -           | 漁業、水産養殖業<br>Fishery, Aquaculture                                                                 |                                            |
| 166                                          | 17          | 118                                 | 15          | 77                                  | 4           | 41                                  | 3           | 9                                | -           | 計<br>Total                                                                                       |                                            |
| -                                            | -           | -                                   | -           | -                                   | -           | -                                   | -           | -                                | -           | 鉱業<br>Mining                                                                                     | 建設業<br>Construction                        |
| 21                                           | 11          | 15                                  | 6           | 6                                   | 1           | 1                                   | 1           | 1                                | 1           | 総合工事業<br>General construction                                                                    |                                            |
| 15                                           | 4           | 9                                   | 1           | 10                                  | -           | 2                                   | -           | 1                                | -           | 職別工事業<br>Construction by type                                                                    |                                            |
| 3                                            | -           | 3                                   | -           | 6                                   | 1           | 1                                   | -           | -                                | -           | 設備工事業<br>Equipment work                                                                          |                                            |
| 39                                           | 15          | 27                                  | 7           | 22                                  | 2           | 4                                   | 1           | 2                                | 1           | 計<br>Total                                                                                       | 製造業<br>Manufacturing                       |
| -                                            | -           | 2                                   | -           | -                                   | -           | 1                                   | -           | -                                | -           | 食料品製造卸売業<br>Foodstuffs wholesaling manufacturer                                                  |                                            |
| 1                                            | -           | -                                   | -           | -                                   | -           | -                                   | -           | -                                | -           | 繊維工業<br>Textile                                                                                  |                                            |
| 1                                            | -           | 1                                   | -           | -                                   | -           | -                                   | -           | -                                | -           | 製材、木製品、建材製造卸売業<br>Lumber, wood products, building materials wholesaling manufacturer             |                                            |
| 1                                            | -           | 1                                   | -           | -                                   | -           | -                                   | -           | -                                | -           | 鉄鋼、非鉄金属、金属製品製造卸売業<br>Iron and steel, non-ferrous metals, metal products wholesaling manufacturer |                                            |
| 1                                            | -           | 3                                   | -           | -                                   | -           | -                                   | -           | -                                | -           | 機械器具製造卸売業<br>General machinery wholesaling manufacturer                                          |                                            |
| -                                            | -           | 1                                   | -           | -                                   | -           | -                                   | -           | -                                | -           | 印刷業<br>Printing                                                                                  |                                            |
| 1                                            | -           | -                                   | -           | -                                   | -           | -                                   | -           | -                                | -           | 雑貨、一般用具類製造卸売業<br>General merchandise, general tool wholesaling manufacturer                      |                                            |
| 60                                           | 1           | 62                                  | 1           | 80                                  | 1           | 28                                  | -           | 28                               | 1           | その他の製造卸売業<br>Other wholesaling manufacturer                                                      |                                            |
| 1                                            | -           | 1                                   | -           | -                                   | -           | -                                   | -           | -                                | -           | 食品受託加工業<br>Processing on food commission                                                         |                                            |
| -                                            | -           | -                                   | -           | -                                   | -           | -                                   | -           | -                                | -           | 繊維受託加工業<br>Processing on textile commission                                                      |                                            |
| 2                                            | -           | -                                   | -           | 1                                   | -           | -                                   | -           | -                                | -           | 金属受託加工業<br>Processing on metal commission                                                        |                                            |
| 2                                            | -           | -                                   | -           | 1                                   | -           | -                                   | -           | -                                | -           | 機械部品受託加工業<br>Processing on machine parts commission                                              |                                            |
| -                                            | -           | 1                                   | -           | -                                   | -           | -                                   | -           | -                                | -           | 印刷関連受託加工業<br>Printing or other related business commission                                       |                                            |
| 2                                            | -           | 2                                   | -           | 1                                   | -           | -                                   | -           | -                                | -           | その他の受託加工業<br>Processing on others commission                                                     |                                            |
| 72                                           | 1           | 74                                  | 1           | 83                                  | 1           | 29                                  | -           | 28                               | 1           | 計<br>Total                                                                                       |                                            |
| 3                                            | -           | -                                   | -           | 1                                   | -           | -                                   | -           | -                                | -           | 飲食料品卸売業<br>Foodstuffs and beverages                                                              | 卸売業<br>Wholesale                           |
| 1                                            | -           | 1                                   | -           | -                                   | -           | -                                   | -           | -                                | -           | 繊維、身まわり品卸売業<br>Textiles, clothing, and accessories                                               |                                            |
| 1                                            | 1           | -                                   | -           | 1                                   | -           | 1                                   | -           | -                                | -           | 木材、家具、建材卸売業<br>Lumber, furniture, building materials                                             |                                            |
| 2                                            | 1           | -                                   | -           | 1                                   | -           | -                                   | -           | -                                | -           | 機械器具類卸売業<br>Machinery and appliances                                                             |                                            |
| 1                                            | 1           | -                                   | -           | 1                                   | -           | 1                                   | -           | -                                | -           | 雑貨類、一般用具類卸売業<br>General merchandise and general tools                                            | 小売業<br>Retail                              |
| 3                                            | -           | -                                   | -           | 4                                   | -           | 2                                   | -           | -                                | -           | その他の卸売業<br>Others                                                                                |                                            |
| 11                                           | 3           | 1                                   | -           | 8                                   | -           | 4                                   | -           | -                                | -           | 計<br>Total                                                                                       |                                            |
| 1                                            | -           | 1                                   | -           | -                                   | -           | -                                   | -           | -                                | -           | 各種商品小売業<br>General merchandise                                                                   |                                            |
| 14                                           | -           | 9                                   | 1           | 6                                   | -           | 3                                   | -           | -                                | -           | 飲食料品小売業<br>Foodstuffs and beverages                                                              |                                            |
| 6                                            | 2           | 5                                   | 1           | 2                                   | 1           | 1                                   | -           | -                                | -           | 繊維、衣服、身まわり品小売業<br>Textiles, clothing, and accessories                                            |                                            |
| -                                            | -           | -                                   | -           | -                                   | -           | -                                   | -           | -                                | -           | 家具小売業<br>Furniture                                                                               |                                            |
| 121                                          | 100         | 82                                  | 68          | 38                                  | 27          | 10                                  | 5           | 4                                | 1           | 雑貨類、日用品類小売業<br>General merchandise, articles for daily use                                       |                                            |
| 8                                            | 2           | 5                                   | -           | 2                                   | -           | 1                                   | -           | -                                | -           | 機械器具小売業<br>General machinery                                                                     |                                            |
| 19                                           | 2           | 11                                  | 1           | 13                                  | -           | 4                                   | -           | 5                                | -           | その他の小売業<br>Others                                                                                |                                            |
| 1                                            | -           | 2                                   | -           | 2                                   | -           | -                                   | -           | -                                | -           | 食料品製造小売業<br>Groceries manufacturing                                                              |                                            |
| -                                            | -           | 2                                   | 2           | -                                   | -           | -                                   | -           | -                                | -           | 衣服、繊維製身まわり品製造小売業<br>Clothing, textiles and accessories manufacturing                             |                                            |
| -                                            | -           | 1                                   | -           | -                                   | -           | -                                   | -           | -                                | -           | 家具、建具製造小売業<br>Furniture, building materials manufacturing                                        |                                            |
| -                                            | -           | -                                   | -           | 1                                   | -           | 1                                   | -           | -                                | -           | 日用品類製造小売業<br>Articles for daily use manufacturing                                                |                                            |
| 2                                            | 1           | 1                                   | -           | 1                                   | -           | 1                                   | -           | -                                | -           | その他の製造小売業<br>Other manufacturing                                                                 |                                            |
| 172                                          | 107         | 119                                 | 73          | 65                                  | 28          | 21                                  | 5           | 9                                | 1           | 計<br>Total                                                                                       | 情報通信業<br>Information and Communications    |
| 3                                            | 2           | 3                                   | 1           | -                                   | -           | -                                   | -           | -                                | -           | 情報サービス業<br>Information service                                                                   |                                            |
| 1                                            | -           | 1                                   | -           | -                                   | -           | -                                   | -           | -                                | -           | 新聞、出版業<br>Newspaper, publishing                                                                  |                                            |
| 4                                            | 2           | 4                                   | 1           | -                                   | -           | -                                   | -           | -                                | -           | 計<br>Total                                                                                       |                                            |
| 7                                            | 1           | 3                                   | -           | 1                                   | -           | 1                                   | -           | -                                | -           | 道路運送業<br>Road transport                                                                          | 運輸業<br>Transport                           |
| 2                                            | -           | 2                                   | -           | 1                                   | -           | -                                   | -           | -                                | -           | 水運業<br>Transport by water                                                                        |                                            |
| 9                                            | 1           | 5                                   | -           | 2                                   | -           | 1                                   | -           | -                                | -           | 計<br>Total                                                                                       |                                            |

## (4) 所得種類別（業種別）人員、所得金額（還付申告をした者）（その2の2）

Number of income earners and amount of income by income type (business type) (Filing returns for refund) &lt;2-2&gt;

| 区分<br>Type                                                           |                                                           |                                                                        | 所得階級別人員数<br>Number of Persons by income rank |             |                                  |             |                                  |             |                                     |             |                                     |             |
|----------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------|----------------------------------------------|-------------|----------------------------------|-------------|----------------------------------|-------------|-------------------------------------|-------------|-------------------------------------|-------------|
|                                                                      |                                                           |                                                                        | 600万円以下<br>6 million yen or less             |             | 700万円以下<br>7 million yen or less |             | 800万円以下<br>8 million yen or less |             | 1,000万円以下<br>10 million yen or less |             | 1,200万円以下<br>12 million yen or less |             |
|                                                                      |                                                           |                                                                        | 主たるもの<br>Main                                |             | 主たるもの<br>Main                    |             | 主たるもの<br>Main                    |             | 主たるもの<br>Main                       |             | 主たるもの<br>Main                       |             |
|                                                                      |                                                           |                                                                        | 人<br>Person                                  | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                      | 人<br>Person | 人<br>Person                         | 人<br>Person | 人<br>Person                         | 人<br>Person |
| 金融保険業<br>Finance and Insurance                                       | 金融代理業<br>Insurance agent                                  | Finance                                                                | 37                                           | 28          | 26                               | 18          | 16                               | 13          | 26                                  | 22          | 7                                   | 5           |
|                                                                      |                                                           | Insurance agent                                                        | 596                                          | 511         | 389                              | 340         | 247                              | 219         | 303                                 | 263         | 133                                 | 112         |
|                                                                      |                                                           | Total                                                                  | 633                                          | 539         | 415                              | 358         | 263                              | 232         | 329                                 | 285         | 140                                 | 117         |
| 不動産業<br>Real Estate                                                  | Real Estate                                               | Real Estate                                                            | 211                                          | 129         | 142                              | 82          | 96                               | 50          | 89                                  | 54          | 24                                  | 14          |
|                                                                      |                                                           |                                                                        |                                              |             |                                  |             |                                  |             |                                     |             |                                     |             |
|                                                                      |                                                           | Total                                                                  | 214                                          | 104         | 101                              | 50          | 61                               | 27          | 69                                  | 27          | 44                                  | 15          |
| 料理飲食業<br>Food, restaurant                                            | Hotel                                                     | Food, restaurant                                                       | 199                                          | 91          | 92                               | 44          | 56                               | 26          | 65                                  | 26          | 39                                  | 13          |
|                                                                      |                                                           | Hotel                                                                  | 15                                           | 13          | 9                                | 6           | 5                                | 1           | 4                                   | 1           | 5                                   | 2           |
|                                                                      |                                                           | Total                                                                  | 214                                          | 104         | 101                              | 50          | 61                               | 27          | 69                                  | 27          | 44                                  | 15          |
| 医療保健業<br>Hospital, clinic                                            | Dentist                                                   | Hospital, clinic                                                       | 645                                          | 518         | 647                              | 538         | 629                              | 518         | 1,190                               | 988         | 1,008                               | 828         |
|                                                                      |                                                           | Dentist                                                                | 2,031                                        | 1,889       | 1,916                            | 1,799       | 1,635                            | 1,558       | 2,610                               | 2,496       | 1,810                               | 1,706       |
|                                                                      |                                                           | Other medical and health                                               | 286                                          | 170         | 137                              | 71          | 86                               | 40          | 88                                  | 35          | 49                                  | 20          |
| 医療保健業<br>Total                                                       | Total                                                     | Total                                                                  | 2,962                                        | 2,577       | 2,700                            | 2,408       | 2,350                            | 2,116       | 3,888                               | 3,519       | 2,867                               | 2,554       |
|                                                                      |                                                           |                                                                        |                                              |             |                                  |             |                                  |             |                                     |             |                                     |             |
|                                                                      |                                                           |                                                                        |                                              |             |                                  |             |                                  |             |                                     |             |                                     |             |
| 弁護士<br>Lawyer                                                        | 司法書士、行政書士<br>Judicial scrivener, administrative scrivener | Lawyer                                                                 | 1,777                                        | 1,435       | 1,501                            | 1,229       | 1,243                            | 995         | 1,674                               | 1,364       | 1,110                               | 894         |
|                                                                      |                                                           | Judicial scrivener, administrative scrivener                           | 662                                          | 549         | 436                              | 364         | 315                              | 255         | 333                                 | 258         | 150                                 | 103         |
|                                                                      |                                                           | Other legal affairs specialty service                                  | 1,224                                        | 962         | 963                              | 795         | 729                              | 627         | 939                                 | 807         | 535                                 | 459         |
| 税理士、公認会計士<br>Tax accountant, certified public accountant             | Other management specialty service                        | Tax accountant, certified public accountant                            | 3,237                                        | 2,650       | 2,920                            | 2,367       | 2,642                            | 2,169       | 4,246                               | 3,544       | 3,063                               | 2,575       |
|                                                                      |                                                           | Other management specialty service                                     | 1,886                                        | 1,080       | 1,257                            | 744         | 948                              | 540         | 1,000                               | 565         | 537                                 | 228         |
|                                                                      |                                                           | Real estate specialty service                                          | 743                                          | 615         | 517                              | 440         | 377                              | 317         | 449                                 | 383         | 204                                 | 169         |
| 土木建築専門サービス<br>Civil engineering and construction service             | Veterinarian                                              | Civil engineering and construction service                             | 849                                          | 750         | 533                              | 478         | 317                              | 282         | 364                                 | 325         | 161                                 | 148         |
|                                                                      |                                                           | Veterinarian                                                           | 34                                           | 22          | 30                               | 18          | 12                               | 3           | 14                                  | 2           | 14                                  | 3           |
|                                                                      |                                                           | Total                                                                  | 10,412                                       | 8,063       | 8,157                            | 6,435       | 6,583                            | 5,188       | 9,019                               | 7,248       | 5,774                               | 4,579       |
| 教育、学習支援<br>Education, learning support                               | Laundries, barbers, beauty culture, bathhouses            | Education, learning support                                            | 703                                          | 468         | 396                              | 252         | 214                              | 133         | 234                                 | 115         | 112                                 | 47          |
|                                                                      |                                                           | Laundries, barbers, beauty culture, bathhouses                         | 220                                          | 127         | 111                              | 57          | 64                               | 31          | 65                                  | 27          | 24                                  | 8           |
|                                                                      |                                                           | Other personal services                                                | 277                                          | 204         | 155                              | 103         | 83                               | 62          | 112                                 | 79          | 45                                  | 29          |
| 廃棄物処理業<br>Waste disposal                                             | Automobile repair                                         | Waste disposal                                                         | 6                                            | 2           | 4                                | 1           | 2                                | 1           | -                                   | -           | 2                                   | 1           |
|                                                                      |                                                           | Automobile repair                                                      | 37                                           | 21          | 12                               | 6           | 7                                | 4           | 5                                   | 3           | 5                                   | 3           |
|                                                                      |                                                           | Other repair                                                           | 30                                           | 19          | 22                               | 15          | 7                                | 5           | 17                                  | 8           | 2                                   | -           |
| 物品賃貸業<br>Leasing                                                     | Other services for business offices                       | Leasing                                                                | 20                                           | 8           | 9                                | 4           | 5                                | 2           | 8                                   | -           | 3                                   | 2           |
|                                                                      |                                                           | Other services for business offices                                    | 6,740                                        | 5,269       | 4,201                            | 3,350       | 2,557                            | 2,113       | 2,791                               | 2,412       | 1,464                               | 1,262       |
|                                                                      |                                                           | Amusement                                                              | 16                                           | 11          | 14                               | 4           | 5                                | 3           | 7                                   | 2           | 5                                   | -           |
| 文筆、作曲、美術家<br>Literature, composition, artist                         | Show business                                             | Literature, composition, artist                                        | 3,494                                        | 3,114       | 2,147                            | 1,914       | 1,371                            | 1,224       | 1,506                               | 1,313       | 748                                 | 652         |
|                                                                      |                                                           | Show business                                                          | 1,604                                        | 1,413       | 1,058                            | 932         | 691                              | 614         | 789                                 | 702         | 380                                 | 329         |
|                                                                      |                                                           | Professional athlete, persons involved in game, professional Go player | 956                                          | 868         | 850                              | 771         | 597                              | 554         | 740                                 | 707         | 420                                 | 402         |
| 関係者、職業棋士<br>Other services                                           | Total                                                     | Other services                                                         | 345                                          | 229         | 187                              | 131         | 119                              | 86          | 125                                 | 85          | 70                                  | 34          |
|                                                                      |                                                           | Total                                                                  | 14,448                                       | 11,753      | 9,166                            | 7,540       | 5,722                            | 4,832       | 6,399                               | 5,453       | 3,280                               | 2,769       |
|                                                                      |                                                           | Other Business                                                         | 8,604                                        | 5,402       | 5,171                            | 3,197       | 3,175                            | 1,958       | 3,295                               | 1,901       | 1,496                               | 749         |
| その他の事業<br>Other Business                                             |                                                           | Other Business                                                         | 8,604                                        | 5,402       | 5,171                            | 3,197       | 3,175                            | 1,958       | 3,295                               | 1,901       | 1,496                               | 749         |
| 事業所得（再掲）<br>Operating income (Re-grouped)                            |                                                           | Operating income (Re-grouped)                                          | 42,461                                       | 30,176      | 28,593                           | 20,924      | 19,614                           | 14,874      | 24,412                              | 18,906      | 14,243                              | 10,982      |
| 利子所得<br>Interest income                                              |                                                           | Interest income                                                        | 339                                          | 24          | 236                              | 10          | 189                              | 10          | 324                                 | 16          | 221                                 | 3           |
| 配当所得<br>Dividend income, etc.                                        |                                                           | Dividend income, etc.                                                  | 70,028                                       | 6,069       | 50,010                           | 4,399       | 35,696                           | 3,396       | 44,770                              | 4,748       | 26,337                              | 2,575       |
| 不動産所得<br>Real estate income                                          |                                                           | Real estate income                                                     | 29,245                                       | 2,502       | 20,422                           | 1,216       | 14,674                           | 674         | 19,713                              | 590         | 13,208                              | 244         |
| 給与所得<br>Employment income                                            |                                                           | Employment income                                                      | 598,190                                      | 581,598     | 448,453                          | 437,895     | 313,972                          | 306,030     | 374,300                             | 363,366     | 215,266                             | 208,219     |
| 総合譲渡所得<br>Comprehensive capital gains                                |                                                           | Comprehensive capital gains                                            | 853                                          | 55          | 635                              | 43          | 539                              | 21          | 809                                 | 27          | 512                                 | 7           |
| 一時所得<br>Occasional income                                            |                                                           | Occasional income                                                      | 3,048                                        | 105         | 2,082                            | 49          | 1,501                            | 34          | 1,956                               | 27          | 1,270                               | 15          |
| 雑所得<br>Miscellaneous income                                          |                                                           | Miscellaneous income                                                   | 81,304                                       | 16,068      | 48,597                           | 4,857       | 34,027                           | 1,882       | 44,198                              | 1,332       | 28,913                              | 396         |
| （損益通算等による差額）<br>(Difference by aggregation of profit and loss, etc.) |                                                           | (Difference by aggregation of profit and loss, etc.)                   | -                                            | -           | -                                | -           | -                                | -           | -                                   | -           | -                                   | -           |
| 計<br>Total                                                           |                                                           | Total                                                                  | 825,468                                      | 636,597     | 599,028                          | 469,393     | 420,212                          | 326,921     | 510,482                             | 389,012     | 299,970                             | 222,441     |
| 分離短期譲渡所得<br>Short term separate capital gains                        |                                                           | Short term separate capital gains                                      | 148                                          | 7           | 126                              | 2           | 81                               | 6           | 136                                 | 5           | 82                                  | 8           |
| 分離長期譲渡所得<br>Long term separate capital gains                         |                                                           | Long term separate capital gains                                       | 787                                          | 96          | 696                              | 80          | 563                              | 69          | 852                                 | 111         | 601                                 | 87          |
| 株式等の譲渡所得等<br>Capital gains of stocks,etc.                            |                                                           | Capital gains of stocks,etc.                                           | 23,127                                       | 2,230       | 17,701                           | 1,815       | 13,089                           | 1,406       | 16,550                              | 1,910       | 9,683                               | 1,194       |
| 山林所得<br>Timber income                                                |                                                           | Timber income                                                          | 52                                           | 5           | 30                               | 3           | 25                               | 2           | 30                                  | 1           | 15                                  | 1           |
| 退職所得<br>Retirement income                                            |                                                           | Retirement income                                                      | 3,275                                        | 1,321       | 2,615                            | 1,013       | 2,109                            | 861         | 3,152                               | 1,365       | 2,143                               | 939         |
| 総計<br>Grand Total                                                    |                                                           | Grand Total                                                            | 852,857                                      | 640,256     | 620,196                          | 472,306     | 436,079                          | 329,265     | 531,202                             | 392,404     | 312,494                             | 224,670     |

(注) 1 この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

2 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note: 1 This table indicates the breakdown by income rank and industry type with regard to “(1) Breakdown by income type”.

2 Dividend income, etc. includes interest income from public and corporate bonds.



| 所得階級別人員数<br>Number of Persons by income rank |             |                                     |             |                                     |             |                                     |             |                                  |             | 区分<br>Type                                               |                                                          |
|----------------------------------------------|-------------|-------------------------------------|-------------|-------------------------------------|-------------|-------------------------------------|-------------|----------------------------------|-------------|----------------------------------------------------------|----------------------------------------------------------|
| 1,500万円以下<br>15 million yen or less          |             | 2,000万円以下<br>20 million yen or less |             | 3,000万円以下<br>30 million yen or less |             | 5,000万円以下<br>50 million yen or less |             | 1億円以下<br>100 million yen or less |             |                                                          |                                                          |
| 主たるもの<br>Main                                |             | 主たるもの<br>Main                       |             | 主たるもの<br>Main                       |             | 主たるもの<br>Main                       |             | 主たるもの<br>Main                    |             |                                                          |                                                          |
| 人<br>Person                                  | 人<br>Person | 人<br>Person                         | 人<br>Person | 人<br>Person                         | 人<br>Person | 人<br>Person                         | 人<br>Person | 人<br>Person                      | 人<br>Person |                                                          |                                                          |
| 7                                            | 6           | 6                                   | 1           | 2                                   | 2           | 2                                   | 1           | 2                                | 1           | 金融業<br>Finance                                           | 金保<br>險業                                                 |
| 57                                           | 45          | 34                                  | 27          | 14                                  | 6           | 2                                   | 1           | —                                | —           |                                                          |                                                          |
| 64                                           | 51          | 40                                  | 28          | 16                                  | 8           | 4                                   | 2           | 2                                | 1           |                                                          |                                                          |
| 19                                           | 9           | 10                                  | 2           | 7                                   | 2           | 3                                   | —           | 1                                | —           |                                                          |                                                          |
| 26                                           | 11          | 20                                  | 4           | 12                                  | 2           | 9                                   | —           | 5                                | —           | 不動産業<br>Real Estate                                      | 料旅<br>理館                                                 |
| 2                                            | —           | 4                                   | 1           | 3                                   | —           | —                                   | —           | 2                                | —           |                                                          |                                                          |
| 28                                           | 11          | 24                                  | 5           | 15                                  | 2           | 9                                   | —           | 7                                | —           |                                                          |                                                          |
|                                              |             |                                     |             |                                     |             |                                     |             |                                  |             |                                                          |                                                          |
| 1,060                                        | 863         | 1,001                               | 731         | 504                                 | 329         | 149                                 | 73          | 40                               | 21          | 料理飲食業<br>Food, restaurant                                | 飲食業<br>Food business                                     |
| 1,471                                        | 1,396       | 928                                 | 847         | 298                                 | 242         | 25                                  | 11          | 6                                | 1           |                                                          |                                                          |
| 39                                           | 11          | 48                                  | 11          | 34                                  | 4           | 6                                   | —           | 2                                | 1           |                                                          |                                                          |
| 2,570                                        | 2,270       | 1,977                               | 1,589       | 836                                 | 575         | 180                                 | 84          | 48                               | 23          |                                                          |                                                          |
| 1,037                                        | 845         | 830                                 | 633         | 581                                 | 420         | 281                                 | 190         | 241                              | 208         | 病院、診療所<br>Hospital, clinic                               | 医保<br>健業                                                 |
| 91                                           | 53          | 48                                  | 22          | 29                                  | 9           | 7                                   | 1           | 3                                | 2           |                                                          |                                                          |
| 454                                          | 379         | 319                                 | 264         | 159                                 | 134         | 67                                  | 55          | 39                               | 31          |                                                          |                                                          |
| 3,026                                        | 2,564       | 2,462                               | 2,030       | 1,570                               | 1,213       | 444                                 | 298         | 100                              | 47          |                                                          |                                                          |
| 379                                          | 124         | 263                                 | 70          | 144                                 | 21          | 52                                  | 1           | 19                               | —           | その他の医療保健業<br>Other medical and health                    | 士士士<br>等                                                 |
| 110                                          | 87          | 43                                  | 30          | 30                                  | 16          | 4                                   | 2           | 2                                | —           |                                                          |                                                          |
| 104                                          | 96          | 58                                  | 51          | 17                                  | 15          | 7                                   | 5           | —                                | —           |                                                          |                                                          |
| 7                                            | —           | 2                                   | —           | 3                                   | —           | 2                                   | —           | —                                | —           |                                                          |                                                          |
| 5,208                                        | 4,148       | 4,025                               | 3,100       | 2,533                               | 1,828       | 864                                 | 552         | 404                              | 288         | 税理士、公認会計士<br>Tax accountant, certified public accountant | 専門サービス<br>Specialty service                              |
| 79                                           | 25          | 47                                  | 10          | 24                                  | 1           | 2                                   | —           | 1                                | —           |                                                          |                                                          |
| 22                                           | 8           | 14                                  | 4           | 12                                  | 1           | 4                                   | —           | 2                                | —           |                                                          |                                                          |
| 28                                           | 13          | 12                                  | 2           | 12                                  | 2           | 2                                   | —           | —                                | —           |                                                          |                                                          |
| —                                            | —           | 1                                   | —           | —                                   | —           | —                                   | —           | —                                | —           | その他の経営<br>専門サービス<br>Other management specialty service   | 不動産専門サービス<br>Real estate specialty service               |
| 7                                            | —           | 1                                   | —           | —                                   | —           | —                                   | —           | —                                | —           |                                                          |                                                          |
| 2                                            | —           | —                                   | —           | 1                                   | —           | —                                   | —           | —                                | —           |                                                          |                                                          |
| 5                                            | 1           | 2                                   | 1           | 3                                   | —           | 1                                   | —           | —                                | —           |                                                          |                                                          |
| 993                                          | 835         | 505                                 | 397         | 156                                 | 94          | 35                                  | 13          | 8                                | 1           | その他の対事業サービス業<br>Other services for business offices      | 土木建築専門サービス<br>Civil engineering and construction service |
| 4                                            | —           | 2                                   | —           | 1                                   | —           | —                                   | —           | —                                | —           |                                                          |                                                          |
| 486                                          | 418         | 310                                 | 247         | 163                                 | 130         | 66                                  | 51          | 13                               | 6           |                                                          |                                                          |
| 290                                          | 255         | 199                                 | 169         | 105                                 | 73          | 37                                  | 27          | 15                               | 8           |                                                          |                                                          |
| 411                                          | 392         | 301                                 | 291         | 198                                 | 178         | 96                                  | 76          | 28                               | 17          | 獣医師<br>Veterinarian                                      | 士士士<br>等                                                 |
| 58                                           | 28          | 28                                  | 11          | 9                                   | 3           | 3                                   | —           | 2                                | —           |                                                          |                                                          |
| 2,385                                        | 1,975       | 1,422                               | 1,132       | 684                                 | 482         | 246                                 | 167         | 69                               | 32          |                                                          |                                                          |
| 1,023                                        | 429         | 723                                 | 219         | 464                                 | 87          | 162                                 | 23          | 51                               | 4           |                                                          |                                                          |
| 11,770                                       | 9,039       | 8,569                               | 6,172       | 4,812                               | 3,019       | 1,568                               | 837         | 630                              | 351         | 計<br>Total                                               |                                                          |
| 286                                          | 4           | 300                                 | 2           | 309                                 | 3           | 243                                 | 1           | 184                              | —           | 事業所得（再掲）<br>Operating income (Re-grouped)                | 利子所得<br>Interest income                                  |
| 20,155                                       | 2,027       | 18,081                              | 1,438       | 14,348                              | 605         | 7,003                               | 200         | 3,168                            | 121         |                                                          |                                                          |
| 11,820                                       | 181         | 11,613                              | 84          | 10,378                              | 53          | 4,802                               | 24          | 2,165                            | 6           |                                                          |                                                          |
| 170,377                                      | 163,926     | 144,544                             | 139,190     | 98,610                              | 95,116      | 36,418                              | 34,872      | 13,282                           | 12,359      |                                                          |                                                          |
| 540                                          | 5           | 475                                 | 7           | 385                                 | 8           | 158                                 | 4           | 65                               | —           | 給与所得<br>Employment income                                | 総合譲渡所得<br>Comprehensive capital gains                    |
| 1,212                                        | 14          | 1,066                               | 6           | 949                                 | 1           | 752                                 | 2           | 1,481                            | 2           |                                                          |                                                          |
| 26,897                                       | 229         | 28,100                              | 119         | 21,548                              | 64          | 9,587                               | 50          | 4,380                            | 36          |                                                          |                                                          |
| —                                            | —           | —                                   | —           | —                                   | —           | —                                   | —           | —                                | —           |                                                          |                                                          |
| 243,057                                      | 175,425     | 212,748                             | 147,018     | 151,339                             | 98,869      | 60,531                              | 35,990      | 25,355                           | 12,875      | 一時所得<br>Occasional income                                | 雑所得<br>Miscellaneous income                              |
| 114                                          | 12          | 96                                  | 4           | 121                                 | 15          | 64                                  | 6           | 39                               | 7           |                                                          |                                                          |
| 623                                          | 83          | 625                                 | 93          | 621                                 | 107         | 344                                 | 88          | 223                              | 88          |                                                          |                                                          |
| 8,636                                        | 1,131       | 7,655                               | 1,059       | 5,706                               | 839         | 2,809                               | 510         | 1,493                            | 353         |                                                          |                                                          |
| 18                                           | 3           | 11                                  | 1           | 13                                  | 1           | 6                                   | —           | 3                                | —           | 株式等の譲渡所得等<br>Capital gains of stocks, etc.               | 山林所得<br>Timber income                                    |
| 2,408                                        | 1,051       | 2,580                               | 1,113       | 2,304                               | 1,011       | 1,114                               | 593         | 534                              | 382         |                                                          |                                                          |
| 254,856                                      | 177,705     | 223,715                             | 149,288     | 160,104                             | 100,842     | 64,868                              | 37,187      | 27,647                           | 13,705      |                                                          |                                                          |
|                                              |             |                                     |             |                                     |             |                                     |             |                                  |             |                                                          |                                                          |
|                                              |             |                                     |             |                                     |             |                                     |             |                                  |             | 退職所得<br>Retirement income                                | 総計<br>Grand Total                                        |
|                                              |             |                                     |             |                                     |             |                                     |             |                                  |             |                                                          |                                                          |
|                                              |             |                                     |             |                                     |             |                                     |             |                                  |             |                                                          |                                                          |
|                                              |             |                                     |             |                                     |             |                                     |             |                                  |             |                                                          |                                                          |

## (4) 所得種類別（業種別）人員、所得金額（還付申告をした者）（その3の1）

Number of income earners and amount of income by income type (business type) (Filing returns for refund) &lt;3-1&gt;

| 区 分<br>Type                       |                                              | 所 得 階 級 別 人 員 数<br>Number of Persons by income rank |             |                                   |             |                                 |             |                                 |             |                                 |             |
|-----------------------------------|----------------------------------------------|-----------------------------------------------------|-------------|-----------------------------------|-------------|---------------------------------|-------------|---------------------------------|-------------|---------------------------------|-------------|
|                                   |                                              | 2 億円以下<br>200 million yen or less                   |             | 5 億円以下<br>500 million yen or less |             | 10億円以下<br>1 billion yen or less |             | 20億円以下<br>2 billion yen or less |             | 50億円以下<br>5 billion yen or less |             |
|                                   |                                              | 主たるもの<br>Main                                       |             | 主たるもの<br>Main                     |             | 主たるもの<br>Main                   |             | 主たるもの<br>Main                   |             | 主たるもの<br>Main                   |             |
|                                   |                                              | 人<br>Person                                         | 人<br>Person | 人<br>Person                       | 人<br>Person | 人<br>Person                     | 人<br>Person | 人<br>Person                     | 人<br>Person | 人<br>Person                     | 人<br>Person |
| 事 業 所 得<br>Operating income       |                                              | 214                                                 | 146         | 47                                | 22          | 3                               | 1           | 1                               | —           | —                               | —           |
| Agriculture, Forestry and Fishing | 農 水 産 業<br>Agriculture, Forestry and Fishing | 3                                                   | —           | 1                                 | —           | 1                               | —           | —                               | —           | —                               | —           |
|                                   | 農 林 業<br>Forestry                            | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                   | 漁 業、水産養殖業<br>Fishery, Aquaculture            | 1                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
| Mining                            | 鉱 業<br>Mining                                | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                   | 建設業<br>Construction                          | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                   | 建設業<br>Construction                          | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
| Manufacturing                     | 製造業<br>Manufacturing                         | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                   | 製造業<br>Manufacturing                         | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                   | 製造業<br>Manufacturing                         | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
| Wholesale                         | 卸売業<br>Wholesale                             | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                   | 卸売業<br>Wholesale                             | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                   | 卸売業<br>Wholesale                             | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
| Retail                            | 小売業<br>Retail                                | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                   | 小売業<br>Retail                                | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                   | 小売業<br>Retail                                | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
| Information and Communications    | 情報通信業<br>Information and Communications      | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                   | 情報通信業<br>Information and Communications      | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                   | 情報通信業<br>Information and Communications      | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
| Transport                         | 運輸業<br>Transport                             | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                   | 運輸業<br>Transport                             | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |
|                                   | 運輸業<br>Transport                             | —                                                   | —           | —                                 | —           | —                               | —           | —                               | —           | —                               | —           |

(注) この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

Note: This table indicates the breakdown by income rank and industry type with regard to “(1) Breakdown by income type”.



| 所得階級別人員数<br>Number of Persons by income rank |               |                               |               | (別掲) 損失額のある者<br>(Separate tabulation) Taxpayers with losses |                         | 区 分<br>Type                                                                             |                                                |
|----------------------------------------------|---------------|-------------------------------|---------------|-------------------------------------------------------------|-------------------------|-----------------------------------------------------------------------------------------|------------------------------------------------|
| 100億円以下<br>10 billion yen or less            |               | 100億円超<br>Over 10 billion yen |               | 人員<br>Number of taxpayers                                   | 損失額<br>Amount of losses |                                                                                         |                                                |
|                                              | 主たるもの<br>Main |                               | 主たるもの<br>Main |                                                             |                         |                                                                                         |                                                |
| 人<br>Person                                  | 人<br>Person   | 人<br>Person                   | 人<br>Person   | 人<br>Person                                                 | 百万円<br>Million yen      |                                                                                         |                                                |
|                                              |               |                               |               | 797, 123                                                    | 729, 576                | 事 業 所 得<br>Operating income                                                             |                                                |
| -                                            | -             | -                             | -             | 339, 800                                                    | 228, 561                | 農 業<br>Agriculture                                                                      | 農 水 産 林 業<br>Agriculture, Forestry and Fishing |
| -                                            | -             | -                             | -             | 329                                                         | 385                     | 林 業<br>Forestry                                                                         |                                                |
| -                                            | -             | -                             | -             | 4, 967                                                      | 4, 161                  | 漁 業、水産養殖業<br>Fishery, Aquaculture                                                       |                                                |
| -                                            | -             | -                             | -             | 345, 096                                                    | 233, 106                | 計<br>Total                                                                              |                                                |
| -                                            | -             | -                             | -             | 17                                                          | 78                      | 鉱 業<br>Mining                                                                           |                                                |
| -                                            | -             | -                             | -             | 5, 229                                                      | 5, 531                  | 総 合 工 事 業<br>General construction                                                       | 建 設 業<br>Construction                          |
| -                                            | -             | -                             | -             | 6, 993                                                      | 6, 402                  | 職 別 工 事 業<br>Construction by type                                                       |                                                |
| -                                            | -             | -                             | -             | 3, 041                                                      | 2, 569                  | 設 備 工 事 業<br>Equipment work                                                             |                                                |
| -                                            | -             | -                             | -             | 15, 263                                                     | 14, 502                 | 計<br>Total                                                                              |                                                |
| -                                            | -             | -                             | -             | 996                                                         | 1, 445                  | 食 料 品 製 造 卸 売 業<br>Foodstuffs wholesaling manufacturer                                  |                                                |
| -                                            | -             | -                             | -             | 702                                                         | 812                     | 繊 維 工 業<br>Textile                                                                      |                                                |
| -                                            | -             | -                             | -             | 923                                                         | 1, 033                  | 製 材、木 製 品、<br>building materials<br>建 材 製 造 卸 売 業<br>wholesaling manufacturer           |                                                |
| -                                            | -             | -                             | -             | 417                                                         | 481                     | 鉄 鋼、非 鉄 金 属、<br>metals, metal products<br>金 属 製 品 製 造 卸 売 業<br>wholesaling manufacturer |                                                |
| -                                            | -             | -                             | -             | 494                                                         | 448                     | 機 械 器 具 製 造 卸 売 業<br>General machinery<br>wholesaling manufacturer                      | 製 造 業<br>Manufacturing                         |
| -                                            | -             | -                             | -             | 461                                                         | 344                     | 印 刷 業<br>Printing                                                                       |                                                |
| -                                            | -             | -                             | -             | 696                                                         | 581                     | 雑 貨、一 般 用 具 類<br>General merchandise,<br>general tool wholesaling<br>manufacturer       |                                                |
| -                                            | -             | -                             | -             | 4, 104                                                      | 6, 085                  | 製 造 卸 売 業<br>Other wholesaling<br>manufacturer                                          |                                                |
| -                                            | -             | -                             | -             | 207                                                         | 193                     | そ の 他 の 製 造 卸 売 業<br>Processing on food<br>commission                                   | 業<br>Wholesale                                 |
| -                                            | -             | -                             | -             | 608                                                         | 490                     | 食 品 受 託 加 工 業<br>Processing on textile<br>commission                                    |                                                |
| -                                            | -             | -                             | -             | 774                                                         | 686                     | 繊 維 受 託 加 工 業<br>Processing on metal<br>commission                                      |                                                |
| -                                            | -             | -                             | -             | 408                                                         | 403                     | 金 属 受 託 加 工 業<br>Processing on machine parts<br>commission                              |                                                |
| -                                            | -             | -                             | -             | 264                                                         | 231                     | 機 械 部 品 受 託 加 工 業<br>Printing or other related<br>business commission                   |                                                |
| -                                            | -             | -                             | -             | 711                                                         | 639                     | 印 刷 関 連 受 託 加 工 業<br>Processing on others<br>commission                                 |                                                |
| -                                            | -             | -                             | -             | 11, 765                                                     | 13, 871                 | 計<br>Total                                                                              |                                                |
| -                                            | -             | -                             | -             | 1, 050                                                      | 1, 262                  | 飲 食 料 品 卸 売 業<br>Foodstuffs and beverages                                               | 卸 売 業<br>Wholesale                             |
| -                                            | -             | -                             | -             | 848                                                         | 845                     | 繊 維、身 ま わ り 品 卸 売 業<br>Textiles, clothing, and<br>accessories                           |                                                |
| -                                            | -             | -                             | -             | 836                                                         | 992                     | 木 材、家 具、建 材 卸 売 業<br>Lumber, furniture, building<br>materials                           |                                                |
| -                                            | -             | -                             | -             | 729                                                         | 850                     | 機 械 器 具 類 卸 売 業<br>Machinery and appliances                                             |                                                |
| -                                            | -             | -                             | -             | 1, 171                                                      | 1, 095                  | 雑 貨 類、一 般 用 具 類 卸 売 業<br>General merchandise and<br>general tools                       |                                                |
| -                                            | -             | -                             | -             | 1, 427                                                      | 1, 497                  | そ の 他 の 卸 売 業<br>Others                                                                 |                                                |
| -                                            | -             | -                             | -             | 6, 061                                                      | 6, 542                  | 計<br>Total                                                                              |                                                |
| -                                            | -             | -                             | -             | 837                                                         | 780                     | 各 種 商 品 小 売 業<br>General merchandise                                                    | 小 売 業<br>Retail                                |
| -                                            | -             | -                             | -             | 10, 649                                                     | 10, 671                 | 飲 食 料 品 小 売 業<br>Foodstuffs and beverages                                               |                                                |
| -                                            | -             | -                             | -             | 5, 143                                                      | 5, 142                  | 繊 維、衣 服、<br>Textiles, clothing, and<br>accessories                                      |                                                |
| -                                            | -             | -                             | -             | 302                                                         | 336                     | 身 ま わ り 品 小 売 業<br>Furniture                                                            |                                                |
| -                                            | -             | -                             | -             | 11, 160                                                     | 11, 642                 | 家 具 小 売 業<br>General merchandise,<br>articles for daily use                             |                                                |
| -                                            | -             | -                             | -             | 3, 602                                                      | 3, 174                  | 雑 貨 類、日 用 具 類 小 売 業<br>General machinery                                                |                                                |
| -                                            | -             | -                             | -             | 13, 786                                                     | 13, 988                 | 機 械 器 具 小 売 業<br>Others                                                                 |                                                |
| -                                            | -             | -                             | -             | 2, 930                                                      | 3, 024                  | そ の 他 の 小 売 業<br>Groceries manufacturing                                                |                                                |
| -                                            | -             | -                             | -             | 505                                                         | 408                     | 食 料 品 製 造 小 売 業<br>Clothing, textiles and<br>accessories manufacturing                  |                                                |
| -                                            | -             | -                             | -             | 757                                                         | 643                     | 衣 服、繊 維 製 身 ま<br>Furniture, building<br>materials manufacturing                         |                                                |
| -                                            | -             | -                             | -             | 754                                                         | 570                     | わ り 品 製 造 小 売 業<br>Articles for daily use<br>manufacturing                              |                                                |
| -                                            | -             | -                             | -             | 1, 647                                                      | 1, 378                  | 日 用 具 類 製 造 小 売 業<br>Other manufacturing                                                |                                                |
| -                                            | -             | -                             | -             | 51, 644                                                     | 52, 184                 | そ の 他 の 製 造 小 売 業<br>計<br>Total                                                         |                                                |
| -                                            | -             | -                             | -             | 233                                                         | 261                     | 情 報 サ ー ビ ス 業<br>Information service                                                    | 情 通 信 報 業<br>Information and<br>Communications |
| -                                            | -             | -                             | -             | 179                                                         | 168                     | 新 聞、出 版 業<br>Newspaper, publishing                                                      |                                                |
| -                                            | -             | -                             | -             | 412                                                         | 428                     | 計<br>Total                                                                              |                                                |
| -                                            | -             | -                             | -             | 4, 974                                                      | 3, 650                  | 道 路 運 送 業<br>Road transport                                                             | 運 輸 業<br>Transport                             |
| -                                            | -             | -                             | -             | 119                                                         | 153                     | 水 運 業<br>Transport by water                                                             |                                                |
| -                                            | -             | -                             | -             | 5, 093                                                      | 3, 803                  | 計<br>Total                                                                              |                                                |

## (4) 所得種類別（業種別）人員、所得金額（還付申告をした者）（その3の2）

Number of income earners and amount of income by income type (business type) (Filing returns for refund) &lt;3-2&gt;

| 区 分<br>Type                                                                                                               |                 |                                                                        | 所 得 階 級 別 人 員 数<br>Number of Persons by income rank |             |                                   |             |                                 |             |                                 |             |                                 |             |
|---------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------------------------------------------------------|-----------------------------------------------------|-------------|-----------------------------------|-------------|---------------------------------|-------------|---------------------------------|-------------|---------------------------------|-------------|
|                                                                                                                           |                 |                                                                        | 2 億円以下<br>200 million yen or less                   |             | 5 億円以下<br>500 million yen or less |             | 10億円以下<br>1 billion yen or less |             | 20億円以下<br>2 billion yen or less |             | 50億円以下<br>5 billion yen or less |             |
|                                                                                                                           |                 |                                                                        | 主たるもの<br>Main                                       |             | 主たるもの<br>Main                     |             | 主たるもの<br>Main                   |             | 主たるもの<br>Main                   |             | 主たるもの<br>Main                   |             |
|                                                                                                                           |                 |                                                                        | 人<br>Person                                         | 人<br>Person | 人<br>Person                       | 人<br>Person | 人<br>Person                     | 人<br>Person | 人<br>Person                     | 人<br>Person | 人<br>Person                     | 人<br>Person |
| Finance and Insurance<br>Hotel business<br>Medical and Health<br>Lawyer, Tax Account, Architect, etc.<br>Service Industry | 金 融 業           | Finance                                                                | 1                                                   | -           | 1                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 保 険 代 理 業       | Insurance agent                                                        | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 不動産業            | Real Estate                                                            | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 料 理 飲 食 業       | Food, restaurant                                                       | 3                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 旅 館             | Hotel                                                                  | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 計               | Total                                                                  | 3                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 医 療 業           | Hospital, clinic                                                       | 5                                                   | 2           | 1                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 歯 科 医 生         | Dentist                                                                | 1                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | その他の医療保健業       | Other medical and health                                               | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 計               | Total                                                                  | 6                                                   | 2           | 1                                 | -           | -                               | -           | -                               | -           | -                               | -           |
| Lawyer, Tax Account, Architect, etc.                                                                                      | 弁 護 士           | Lawyer                                                                 | 135                                                 | 133         | 19                                | 17          | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 司法書士、行政書士       | Judicial scrivener, administrative scrivener                           | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | その他の法務専門サービス    | Other legal affairs specialty service                                  | 6                                                   | 5           | 5                                 | 5           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 税理士、公認会計士       | Tax account, certified public accountant                               | 10                                                  | 4           | 1                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | その他の経営専門サービス    | Other management specialty service                                     | 3                                                   | -           | 4                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 不動産専門サービス       | Real estate specialty service                                          | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 土木建築専門サービス      | Civil engineering and construction service                             | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 獣 医             | Veterinarian                                                           | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 計               | Total                                                                  | 154                                                 | 142         | 29                                | 22          | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 教育、学習支援         | Education, learning support                                            | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
| Service Industry                                                                                                          | 洗濯、理容、美容、浴場業    | Laundries, barbers, beauty culture, bathhouses                         | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | その他の対個人サービス業    | Other personal services                                                | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 廃棄物処理業          | Waste disposal                                                         | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 自動車整備業          | Automobile repair                                                      | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | その他の修理業         | Other repair                                                           | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 物品賃貸業           | Leasing                                                                | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | その他の対事業サービス業    | Other services for business offices                                    | 3                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 娯 楽 業           | Amusement                                                              | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 文筆、作曲、美術家       | Literature, composition, artist                                        | 3                                                   | 1           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 芸能関係者           | Show business                                                          | -                                                   | -           | 1                                 | -           | -                               | -           | 1                               | -           | -                               | -           |
| Service Industry                                                                                                          | 職業選手、競技関係者、職業棋士 | Professional athlete, persons involved in game, professional Go player | 7                                                   | -           | 3                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | その他のサービス業       | Other services                                                         | 1                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 計               | Total                                                                  | 14                                                  | 1           | 4                                 | -           | -                               | -           | 1                               | -           | -                               | -           |
|                                                                                                                           | その他の事業          | Other Business                                                         | 22                                                  | 1           | 5                                 | -           | 1                               | 1           | -                               | -           | -                               | -           |
|                                                                                                                           | 事業所得（再掲）        | Operating income (Re-grouped)                                          | 214                                                 | 146         | 47                                | 22          | 3                               | 1           | 1                               | -           | -                               | -           |
|                                                                                                                           | 利子所得            | Interest income                                                        | 106                                                 | -           | 56                                | -           | 18                              | -           | 7                               | -           | -                               | -           |
|                                                                                                                           | 配当所得等           | Dividend income, etc.                                                  | 919                                                 | 55          | 293                               | 26          | 56                              | 10          | 21                              | 6           | 7                               | 2           |
|                                                                                                                           | 不動産所得           | Real estate income                                                     | 524                                                 | -           | 156                               | 1           | 25                              | -           | 8                               | -           | 1                               | -           |
|                                                                                                                           | 給与所得            | Employment income                                                      | 3,003                                               | 2,647       | 701                               | 558         | 113                             | 86          | 41                              | 30          | 6                               | 2           |
|                                                                                                                           | 総合譲渡所得          | Comprehensive capital gains                                            | 27                                                  | 4           | 8                                 | -           | 3                               | -           | -                               | -           | 1                               | -           |
| Service Industry                                                                                                          | 一時所得            | Occasional income                                                      | 639                                                 | -           | 196                               | -           | 29                              | -           | 22                              | -           | 2                               | -           |
|                                                                                                                           | 雑所得             | Miscellaneous income                                                   | 1,222                                               | 3           | 357                               | 2           | 73                              | -           | 26                              | -           | 6                               | -           |
|                                                                                                                           | （損益通算等による差額）    | (Difference by aggregation of profit and loss, etc.)                   | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 計               | Total                                                                  | 6,654                                               | 2,855       | 1,814                             | 609         | 320                             | 97          | 126                             | 36          | 23                              | 4           |
|                                                                                                                           | 分離短期譲渡所得        | Short term separate capital gains                                      | 16                                                  | 3           | 6                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 分離長期譲渡所得        | Long term separate capital gains                                       | 94                                                  | 40          | 48                                | 29          | 12                              | 5           | 2                               | -           | -                               | -           |
|                                                                                                                           | 株式等の譲渡所得等       | Capital gains of stocks, etc.                                          | 500                                                 | 138         | 168                               | 65          | 37                              | 16          | 18                              | 8           | 5                               | 3           |
|                                                                                                                           | 山林所得            | Timber income                                                          | -                                                   | -           | -                                 | -           | -                               | -           | -                               | -           | -                               | -           |
|                                                                                                                           | 退職所得            | Retirement income                                                      | 182                                                 | 144         | 48                                | 44          | 8                               | 5           | 1                               | 1           | 1                               | 1           |
|                                                                                                                           | 総 計             | Grand Total                                                            | 7,446                                               | 3,180       | 2,084                             | 747         | 377                             | 123         | 147                             | 45          | 29                              | 8           |

(注) 1 この表は、「(1) 所得種類別内訳」について、所得(総所得金額等)階級別、業種別の内訳を示したものである。

2 「配当所得等」には、特定公社債等に係る利子所得も含まれている。

Note: 1 This table indicates the breakdown by income rank and industry type with regard to “(1) Breakdown by income type”.

2 Dividend income, etc. includes interest income from public and corporate bonds.

| 所得階級別人員数<br>Number of Persons by income rank |               |                               |               | (別掲) 損失額のある者<br>(Separate tabulation) Taxpayers with losses |                         | 区 分<br>Type     |                                                                        |   |        |
|----------------------------------------------|---------------|-------------------------------|---------------|-------------------------------------------------------------|-------------------------|-----------------|------------------------------------------------------------------------|---|--------|
| 100億円以下<br>10 billion yen or less            |               | 100億円超<br>Over 10 billion yen |               | 人員<br>Number of taxpayers                                   | 損失額<br>Amount of losses |                 |                                                                        |   |        |
|                                              | 主たるもの<br>Main |                               | 主たるもの<br>Main |                                                             |                         |                 |                                                                        |   |        |
| 人<br>Person                                  | 人<br>Person   | 人<br>Person                   | 人<br>Person   | 人<br>Person                                                 | 百万円<br>Million yen      |                 |                                                                        |   |        |
| -                                            | -             | -                             | -             | 332                                                         | 852                     | 金融業             | Finance                                                                | } | 金保険業   |
| -                                            | -             | -                             | -             | 2,524                                                       | 2,084                   | 保険代理業           | Insurance agent                                                        |   | 融業     |
| -                                            | -             | -                             | -             | 2,856                                                       | 2,936                   | 計               | Total                                                                  |   |        |
| -                                            | -             | -                             | -             | 2,486                                                       | 3,559                   | 不動産業            | Real Estate                                                            | } | 料旅館飲食業 |
| -                                            | -             | -                             | -             | 25,829                                                      | 38,463                  | 料理飲食業           | Food, restaurant                                                       |   |        |
| -                                            | -             | -                             | -             | 3,370                                                       | 6,060                   | 旅館              | Hotel                                                                  |   |        |
| -                                            | -             | -                             | -             | 29,199                                                      | 44,523                  | 計               | Total                                                                  | } | 医保健業   |
| -                                            | -             | -                             | -             | 4,413                                                       | 25,844                  | 病院、診療所          | Hospital, clinic                                                       |   |        |
| -                                            | -             | -                             | -             | 4,478                                                       | 14,582                  | 歯科              | Dentist                                                                |   |        |
| -                                            | -             | -                             | -             | 14,156                                                      | 12,650                  | その他の医療保健業       | Other medical and health                                               | } | 療業     |
| -                                            | -             | -                             | -             | 23,047                                                      | 53,075                  | 計               | Total                                                                  |   |        |
| -                                            | -             | -                             | -             | 6,979                                                       | 9,292                   | 弁護士             | Lawyer                                                                 | } | 弁税建    |
| -                                            | -             | -                             | -             | 6,701                                                       | 6,608                   | 司法書士、行政書士       | Judicial scrivener, administrative scrivener                           |   | 護理業    |
| -                                            | -             | -                             | -             | 4,546                                                       | 4,128                   | その他の法務専門サービス    | Other legal affairs specialty service                                  |   |        |
| -                                            | -             | -                             | -             | 6,907                                                       | 8,454                   | 税理士、公認会計士       | Tax account, certified public accountant                               | } | 士士士等   |
| -                                            | -             | -                             | -             | 16,164                                                      | 19,322                  | その他の経営専門サービス    | Other management specialty service                                     |   |        |
| -                                            | -             | -                             | -             | 2,240                                                       | 2,463                   | 不動産専門サービス       | Real estate specialty service                                          |   |        |
| -                                            | -             | -                             | -             | 4,002                                                       | 4,081                   | 土木建築専門サービス      | Civil engineering and construction service                             | } | サービス業  |
| -                                            | -             | -                             | -             | 602                                                         | 857                     | 獣医              | Veterinarian                                                           |   |        |
| -                                            | -             | -                             | -             | 48,141                                                      | 55,204                  | 計               | Total                                                                  |   |        |
| -                                            | -             | -                             | -             | 29,656                                                      | 23,213                  | 教育、学習支援         | Education, learning support                                            | } |        |
| -                                            | -             | -                             | -             | 18,032                                                      | 17,371                  | 洗濯、理容、美容、浴場業    | Laundries, barbers, beauty culture, bathhouses                         |   |        |
| -                                            | -             | -                             | -             | 8,720                                                       | 8,822                   | その他の対個人サービス業    | Other personal services                                                |   |        |
| -                                            | -             | -                             | -             | 108                                                         | 153                     | 廃棄物処理業          | Waste disposal                                                         | } |        |
| -                                            | -             | -                             | -             | 1,896                                                       | 1,954                   | 自動車整備業          | Automobile repair                                                      |   |        |
| -                                            | -             | -                             | -             | 1,516                                                       | 1,195                   | その他の修理業         | Other repair                                                           |   |        |
| -                                            | -             | -                             | -             | 682                                                         | 1,312                   | 物品賃貸業           | Leasing                                                                | } |        |
| -                                            | -             | -                             | -             | 24,066                                                      | 21,165                  | その他の対事業サービス業    | Other services for business offices                                    |   |        |
| -                                            | -             | -                             | -             | 1,582                                                       | 3,639                   | 娯楽業             | Amusement                                                              |   |        |
| -                                            | -             | -                             | -             | 28,928                                                      | 22,488                  | 文筆、作曲、美術家       | Literature, composition, artist                                        | } |        |
| -                                            | -             | -                             | -             | 21,628                                                      | 18,146                  | 芸能関係者           | Show business                                                          |   |        |
| -                                            | -             | -                             | -             | 3,334                                                       | 15,906                  | 職業選手、競技関係者、職業棋士 | Professional athlete, persons involved in game, professional Go player |   |        |
| -                                            | -             | -                             | -             | 8,323                                                       | 8,220                   | その他のサービス業       | Other services                                                         | } |        |
| -                                            | -             | -                             | -             | 148,471                                                     | 143,584                 | 計               | Total                                                                  |   |        |
| -                                            | -             | -                             | -             | 107,572                                                     | 102,179                 | その他の事業          | Other Business                                                         |   |        |
| -                                            | -             | -                             | -             | 797,123                                                     | 729,576                 | 事業所得（再掲）        | Operating income (Re-grouped)                                          |   |        |
| -                                            | -             | -                             | -             | -                                                           | -                       | 利子所得            | Interest income                                                        |   |        |
| 1                                            | 1             | -                             | -             | -                                                           | -                       | 配当所得等           | Dividend income, etc.                                                  |   |        |
| -                                            | -             | -                             | -             | 269,550                                                     | 304,244                 | 不動産所得           | Real estate income                                                     |   |        |
| 1                                            | -             | -                             | -             | -                                                           | -                       | 給与所得            | Employment income                                                      |   |        |
| -                                            | -             | -                             | -             | 4,041                                                       | 5,565                   | 総合譲渡所得          | Comprehensive capital gains                                            |   |        |
| -                                            | -             | -                             | -             | -                                                           | -                       | 一時所得            | Occasional income                                                      |   |        |
| 1                                            | -             | -                             | -             | -                                                           | -                       | 雑所得             | Miscellaneous income                                                   |   |        |
| -                                            | -             | -                             | -             | -                                                           | 365,482                 | (損益通算等による差額)    | (Difference by aggregation of profit and loss, etc.)                   |   |        |
| 3                                            | 1             | -                             | -             | 1,070,714                                                   | 1,404,868               | 計               | Total                                                                  |   |        |
| -                                            | -             | -                             | -             | 679                                                         | -                       | 分離短期譲渡所得        | Short term separate capital gains                                      |   |        |
| -                                            | -             | -                             | -             | 6,581                                                       | -                       | 分離長期譲渡所得        | Long term separate capital gains                                       |   |        |
| -                                            | -             | -                             | -             | -                                                           | -                       | 株式等の譲渡所得等       | Capital gains of stocks,etc.                                           |   |        |
| -                                            | -             | -                             | -             | 176                                                         | -                       | 山林所得            | Timber income                                                          |   |        |
| -                                            | -             | -                             | -             | -                                                           | -                       | 退職所得            | Retirement income                                                      |   |        |
| 3                                            | 1             | -                             | -             | 1,078,150                                                   | 1,404,868               | 総計              | Grand Total                                                            |   |        |

## 2-4 申告所得税標本調査結果（抜粋）

## Results of Sample Survey for Self-assessment Income Tax (excerpt)

## 申告所得税標本調査の説明

## Explanation of Sample Survey for Self-assessment Income Tax

- 1 この2-4における表は、令和4年分の申告所得税の納税者について、標本調査により調査したもののうち、主要な計数について取りまとめたものである。
- なお、この調査結果の詳細については、「令和4年分申告所得税標本調査」（国税庁ホームページ「統計情報」）を参照されたい。
- 2 調査の対象は、令和5年3月31日までに申告又は処理（更正、決定等）した者について、6月30日現在における令和4年分の申告所得税の納税者（所得金額があっても各種控除等の結果、申告納税額のなくなった者は含まない。）である。
- 3 調査の方法は、全国524税務署より、所得者区分別・合計所得階級別に、次の表に示す抽出率で標本を抽出し調査した。

- 1 "The tables in 2-4 show figures for key items surveyed by sample survey on taxpayers of self-assessment income tax for 2022.  
For further details of results of this survey, please refer to "Sample Survey for Self-Assessment Income Tax (for 2022)" (National tax agency homepage "Statistics information").
- 2 Subjects of survey are taxpayers who filed final returns or whose cases processed (correction or determination) were completed by March 31, 2023 with respect to income tax for 2022 (except for those who have income but no tax due as a result of several deductions) as of June 30, 2023.
- 3 Method of survey was a sample survey. Samples were selected from 524 Tax Offices around the country at sampling ratio listed in the following table and studied by type of income earners and by total income range.

| 所得者区分<br>Type of income earners |  |                                                 | 事業所得者<br>Operating income earners | 不動産所得者<br>Real estate income earners | 給与所得者<br>Employment income earners | 雑所得者<br>Miscellaneous income earners | 他の区分に該当しない所得者<br>Income earners not otherwise classified |
|---------------------------------|--|-------------------------------------------------|-----------------------------------|--------------------------------------|------------------------------------|--------------------------------------|----------------------------------------------------------|
| 合計所得階級区分<br>Total income range  |  |                                                 |                                   |                                      |                                    |                                      |                                                          |
| 70万円以下                          |  | 0.7 million yen or less                         | 44.3%                             | 45.8%                                | 50.7%                              | 36.8%                                | 52.7%                                                    |
| 70万円超 100万円以下                   |  | Over 0.7 million yen<br>1 million yen or less   | 45.7%                             | 41.7%                                | 49.7%                              | 38.2%                                | 56.2%                                                    |
| 100万円〃 150万円〃                   |  | Over 1 million yen<br>1.5 million yen or less   | 46.5%                             | 39.9%                                | 50.1%                              | 37.3%                                | 53.0%                                                    |
| 150万円〃 200万円〃                   |  | Over 1.5 million yen<br>2 million yen or less   | 47.8%                             | 38.6%                                | 49.0%                              | 37.2%                                | 51.0%                                                    |
| 200万円〃 250万円〃                   |  | Over 2 million yen<br>2.5 million yen or less   | 49.2%                             | 37.9%                                | 46.7%                              | 37.2%                                | 50.0%                                                    |
| 250万円〃 300万円〃                   |  | Over 2.5 million yen<br>3 million yen or less   | 50.2%                             | 37.6%                                | 44.7%                              | 36.0%                                | 49.3%                                                    |
| 300万円〃 400万円〃                   |  | Over 3 million yen<br>4 million yen or less     | 51.8%                             | 36.7%                                | 42.9%                              | 33.1%                                | 49.9%                                                    |
| 400万円〃 500万円〃                   |  | Over 4 million yen<br>5 million yen or less     | 53.8%                             | 36.2%                                | 40.8%                              | 31.0%                                | 50.5%                                                    |
| 500万円〃 600万円〃                   |  | Over 5 million yen<br>6 million yen or less     | 56.6%                             | 36.4%                                | 41.6%                              | 31.8%                                | 49.6%                                                    |
| 600万円〃 700万円〃                   |  | Over 6 million yen<br>7 million yen or less     | 57.7%                             | 35.8%                                | 42.0%                              | 32.7%                                | 49.8%                                                    |
| 700万円〃 800万円〃                   |  | Over 7 million yen<br>8 million yen or less     | 57.9%                             | 35.3%                                | 41.3%                              | 34.8%                                | 50.1%                                                    |
| 800万円〃 1,000万円〃                 |  | Over 8 million yen<br>10 million yen or less    | 56.8%                             | 35.1%                                | 40.6%                              | 39.8%                                | 48.0%                                                    |
| 1,000万円〃 1,200万円〃               |  | Over 10 million yen<br>12 million yen or less   | 55.2%                             | 35.2%                                | 40.1%                              | 42.8%                                | 48.2%                                                    |
| 1,200万円〃 1,500万円〃               |  | Over 12 million yen<br>15 million yen or less   | 53.2%                             | 34.8%                                | 39.6%                              | 46.7%                                | 47.0%                                                    |
| 1,500万円〃 2,000万円〃               |  | Over 15 million yen<br>20 million yen or less   | 51.1%                             | 34.5%                                | 40.9%                              | 48.6%                                | 45.1%                                                    |
| 2,000万円〃 3,000万円〃               |  | Over 20 million yen<br>30 million yen or less   | 48.5%                             | 33.9%                                | 42.8%                              | 49.6%                                | 43.5%                                                    |
| 3,000万円〃 5,000万円〃               |  | Over 30 million yen<br>50 million yen or less   | 47.9%                             | 34.7%                                | 40.7%                              | 48.2%                                | 41.0%                                                    |
| 5,000万円〃 1億円〃                   |  | Over 50 million yen<br>100 million yen or less  | 44.9%                             | 34.4%                                | 38.5%                              | 62.3%                                | 38.8%                                                    |
| 1億円〃 2億円〃                       |  | Over 100 million yen<br>200 million yen or less | 44.8%                             | 35.5%                                | 57.5%                              | 73.6%                                | 38.6%                                                    |
| 2億円〃 5億円〃                       |  | Over 200 million yen<br>500 million yen or less | 63.5%                             | 100.0%                               | 100.0%                             | 100.0%                               | 38.4%                                                    |
| 5億円〃 10億円〃                      |  | Over 500 million yen<br>1 billion yen or less   | 100.0%                            | 100.0%                               | 100.0%                             | 100.0%                               | 37.2%                                                    |
| 10億円〃 20億円〃                     |  | Over 1 billion yen<br>2 billion yen or less     | 100.0%                            | 100.0%                               | 100.0%                             | 100.0%                               | 52.5%                                                    |
| 20億円〃 50億円〃                     |  | Over 2 billion yen<br>5 billion yen or less     | 100.0%                            | —                                    | 100.0%                             | 100.0%                               | 69.0%                                                    |
| 50億円〃 100億円〃                    |  | Over 5 billion yen<br>10 billion yen or less    | —                                 | —                                    | —                                  | —                                    | 68.6%                                                    |
| 100億円超                          |  | Over 10 billion yen                             | —                                 | —                                    | —                                  | 100.0%                               | 100.0%                                                   |

なお、標本数は、事業所得者 830,173、不動産所得者 392,869、給与所得者 1,170,273、雑所得者 294,122、他の区分に該当しない所得者 164,622、合計 2,852,059 である。

Breakdown of the number of samples is as follows: Operating income earners, 830,173; Real estate income earners, 392,869; Employment income earners, 1,170,273; Miscellaneous income earners, 294,122; Income earners not otherwise classified, 164,622; total, 2,852,059.

(1) 総括表  
Overview

| 区 分<br>Type                                      | 合 計 所 得<br>Total income       |                         | 所得控除額<br>Amount for<br>deduction from<br>taxable income | 課税所得金額<br>Amount of<br>taxable income | 算出税額<br>Computed<br>amount of tax | 税額控除額<br>Amount of tax<br>credit | 源泉徴収税額<br>Amount of withholding income tax |                         | 申告納税額<br>Amount of self-<br>assessment<br>income tax |
|--------------------------------------------------|-------------------------------|-------------------------|---------------------------------------------------------|---------------------------------------|-----------------------------------|----------------------------------|--------------------------------------------|-------------------------|------------------------------------------------------|
|                                                  | 人 員<br>Number of<br>taxpayers | 金 額<br>Amount of income |                                                         |                                       |                                   |                                  | 人 員<br>Number of<br>taxpayers              | 金 額<br>Amount of income |                                                      |
| (合計所得階級別) By total income range                  | Person                        | 百万円<br>Million yen      | 百万円<br>Million yen                                      | 百万円<br>Million yen                    | 百万円<br>Million yen                | 百万円<br>Million yen               | Person                                     | 百万円<br>Million yen      | 百万円<br>Million yen                                   |
| 70万円以下 0.7 million yen or less                   | 104,962                       | 68,497                  | 63,948                                                  | 4,549                                 | 288                               | 26                               | 14,268                                     | 155                     | 112                                                  |
| 100万円 " 1                                        | 239,971                       | 203,897                 | 155,960                                                 | 47,937                                | 2,848                             | 21                               | 48,395                                     | 387                     | 2,500                                                |
| 150万円 " 1.5                                      | 605,167                       | 754,452                 | 506,098                                                 | 248,355                               | 13,500                            | 101                              | 223,056                                    | 3,090                   | 10,591                                               |
| 200万円 " 2                                        | 737,196                       | 1,290,407               | 749,147                                                 | 541,261                               | 28,675                            | 216                              | 372,691                                    | 8,255                   | 20,802                                               |
| 250万円 " 2.5                                      | 689,607                       | 1,546,132               | 795,720                                                 | 750,412                               | 40,138                            | 355                              | 396,575                                    | 12,523                  | 28,095                                               |
| 300万円 " 3                                        | 579,633                       | 1,588,855               | 737,443                                                 | 851,412                               | 46,249                            | 457                              | 350,460                                    | 14,869                  | 31,885                                               |
| 400万円 " 4                                        | 872,201                       | 3,022,853               | 1,228,185                                               | 1,794,668                             | 101,867                           | 1,682                            | 559,421                                    | 35,771                  | 66,519                                               |
| 500万円 " 5                                        | 582,128                       | 2,596,360               | 917,468                                                 | 1,678,892                             | 115,941                           | 3,644                            | 389,605                                    | 39,060                  | 75,596                                               |
| 600万円 " 6                                        | 398,190                       | 2,177,976               | 685,647                                                 | 1,492,330                             | 129,870                           | 6,153                            | 275,390                                    | 40,722                  | 85,595                                               |
| 700万円 " 7                                        | 293,845                       | 1,900,921               | 549,414                                                 | 1,351,507                             | 141,271                           | 7,032                            | 213,967                                    | 46,042                  | 91,018                                               |
| 800万円 " 8                                        | 216,374                       | 1,616,245               | 428,894                                                 | 1,187,351                             | 139,061                           | 6,160                            | 162,846                                    | 48,038                  | 87,656                                               |
| 1,000万円 " 10                                     | 290,498                       | 2,588,166               | 599,027                                                 | 1,989,139                             | 262,974                           | 9,439                            | 227,517                                    | 98,659                  | 160,205                                              |
| 1,200万円 " 12                                     | 186,074                       | 2,033,368               | 387,400                                                 | 1,645,967                             | 246,506                           | 6,966                            | 153,362                                    | 104,407                 | 140,168                                              |
| 1,500万円 " 15                                     | 187,772                       | 2,513,306               | 412,795                                                 | 2,100,511                             | 363,199                           | 8,330                            | 159,533                                    | 168,046                 | 194,283                                              |
| 2,000万円 " 20                                     | 195,641                       | 3,382,664               | 470,698                                                 | 2,911,966                             | 582,855                           | 10,857                           | 172,116                                    | 309,253                 | 274,770                                              |
| 3,000万円 " 30                                     | 172,634                       | 4,178,037               | 414,200                                                 | 3,763,836                             | 871,556                           | 11,191                           | 153,648                                    | 494,209                 | 384,245                                              |
| 5,000万円 " 50                                     | 102,400                       | 3,864,837               | 232,208                                                 | 3,632,629                             | 930,907                           | 7,800                            | 89,685                                     | 499,566                 | 442,965                                              |
| 1億円 " 100                                        | 53,178                        | 3,591,192               | 131,645                                                 | 3,459,547                             | 936,625                           | 9,983                            | 45,302                                     | 458,437                 | 487,732                                              |
| 2億円 " 200                                        | 16,716                        | 2,251,446               | 46,659                                                  | 2,204,787                             | 578,604                           | 7,975                            | 13,957                                     | 249,675                 | 333,002                                              |
| 5億円 " 500                                        | 6,173                         | 1,816,567               | 23,434                                                  | 1,793,133                             | 434,008                           | 10,614                           | 5,270                                      | 168,103                 | 264,311                                              |
| 10億円 " 1 billion yen or less                     | 1,343                         | 918,849                 | 7,459                                                   | 911,390                               | 201,511                           | 4,965                            | 1,212                                      | 65,524                  | 135,187                                              |
| 20億円 " 2                                         | 533                           | 735,775                 | 5,958                                                   | 729,817                               | 153,596                           | 6,152                            | 487                                        | 41,235                  | 109,382                                              |
| 50億円 " 5                                         | 244                           | 722,007                 | 7,681                                                   | 714,326                               | 142,617                           | 4,723                            | 240                                        | 32,567                  | 108,272                                              |
| 100億円 " 10                                       | 51                            | 371,440                 | 7,973                                                   | 363,467                               | 57,543                            | 566                              | 51                                         | 3,972                   | 54,202                                               |
| 100億円超 Over 10 billion yen                       | 25                            | 617,691                 | 15,595                                                  | 602,096                               | 106,381                           | 2,232                            | 24                                         | 11,502                  | 94,835                                               |
| 計 Total                                          | 6,532,556                     | 46,351,939              | 9,580,655                                               | 36,771,284                            | 6,628,590                         | 127,640                          | 4,029,078                                  | 2,954,066               | 3,683,928                                            |
| (所得者別) By income earners                         |                               |                         |                                                         |                                       |                                   |                                  |                                            |                         |                                                      |
| 事業所得者 Operating income earners                   | 1,639,401                     | 7,751,084               | 2,292,429                                               | 5,458,655                             | 1,013,260                         | 27,646                           | 304,208                                    | 253,293                 | 753,166                                              |
| 不動産所得者 Real estate income earners                | 1,056,751                     | 5,733,122               | 1,522,891                                               | 4,210,231                             | 697,340                           | 6,005                            | 442,733                                    | 46,610                  | 659,250                                              |
| 給与所得者 Employment income earners                  | 2,679,108                     | 20,039,667              | 4,394,778                                               | 15,644,889                            | 3,078,180                         | 55,441                           | 2,504,240                                  | 2,372,128               | 714,252                                              |
| 雑所得者 Miscellaneous income earners                | 808,095                       | 2,288,583               | 935,176                                                 | 1,353,408                             | 156,191                           | 2,240                            | 595,310                                    | 37,816                  | 119,384                                              |
| 他の区分にない者 Income earners not otherwise classified | 349,201                       | 10,539,483              | 435,380                                                 | 10,104,102                            | 1,683,618                         | 36,309                           | 182,587                                    | 244,219                 | 1,437,875                                            |

(注) 「源泉徴収税額」及び「申告納税額」には、復興特別所得税を含む。

Note: "Amount of withholding income tax" and "Amount of self-assessment income tax" include special income tax for reconstruction.

## (2) 所得種類別表

Table by income type

| 区 分<br>Type                     | 合 計 所 得<br>Total income    |                         | 所得金額の内訳 Breakdown of income amount |                         |                            |                         |                            |                         |                                  |                         |
|---------------------------------|----------------------------|-------------------------|------------------------------------|-------------------------|----------------------------|-------------------------|----------------------------|-------------------------|----------------------------------|-------------------------|
|                                 |                            |                         | 営 業 等 所 得<br>Business income       |                         | 農 業 所 得<br>Farm income     |                         | 利 子 所 得<br>Interest income |                         | 配 当 所 得 等<br>Dividend income,etc |                         |
|                                 | 人 員<br>Number of taxpayers | 金 額<br>Amount of income | 人 員<br>Number of taxpayers         | 金 額<br>Amount of income | 人 員<br>Number of taxpayers | 金 額<br>Amount of income | 人 員<br>Number of taxpayers | 金 額<br>Amount of income | 人 員<br>Number of taxpayers       | 金 額<br>Amount of income |
| (合計所得階級別) By total income range | 人                          | 百万円<br>Million yen      | 人                                  | 百万円<br>Million yen      | 人                          | 百万円<br>Million yen      | 人                          | 百万円<br>Million yen      | 人                                | 百万円<br>Million yen      |
| 70万円以下 0.7 million yen or less  | Person                     | 104,962                 | Person                             | 68,497                  | Person                     | 37,694                  | Person                     | 1,012                   | Person                           | 1,997                   |
| 100万円 "                         | 1                          | 239,971                 | 95,360                             | 72,618                  | 9,547                      | 3,809                   | 127                        | 38                      | 3,600                            | 171                     |
| 150万円 "                         | 1.5                        | 605,167                 | 207,613                            | 224,179                 | 30,963                     | 14,738                  | 299                        | 100                     | 12,577                           | 647                     |
| 200万円 "                         | 2                          | 737,196                 | 1,290,407                          | 326,761                 | 41,802                     | 23,740                  | 342                        | 110                     | 19,485                           | 1,155                   |
| 250万円 "                         | 2.5                        | 689,607                 | 1,546,132                          | 383,871                 | 39,815                     | 28,340                  | 376                        | 151                     | 22,335                           | 1,546                   |
| 300万円 "                         | 3                          | 579,633                 | 1,588,855                          | 400,504                 | 34,361                     | 30,339                  | 355                        | 138                     | 22,420                           | 1,927                   |
| 400万円 "                         | 4                          | 872,201                 | 3,022,853                          | 734,048                 | 51,724                     | 60,687                  | 657                        | 334                     | 43,333                           | 4,614                   |
| 500万円 "                         | 5                          | 582,128                 | 2,596,360                          | 590,399                 | 35,519                     | 55,799                  | 628                        | 284                     | 40,516                           | 5,801                   |
| 600万円 "                         | 6                          | 398,190                 | 2,177,976                          | 462,657                 | 24,739                     | 47,063                  | 530                        | 281                     | 33,932                           | 6,598                   |
| 700万円 "                         | 7                          | 293,845                 | 1,900,921                          | 354,786                 | 17,960                     | 39,741                  | 479                        | 299                     | 29,648                           | 7,475                   |
| 800万円 "                         | 8                          | 216,374                 | 1,616,245                          | 275,159                 | 13,068                     | 32,520                  | 412                        | 253                     | 24,020                           | 7,421                   |
| 1,000万円 "                       | 10                         | 290,498                 | 2,588,166                          | 383,498                 | 17,037                     | 48,455                  | 639                        | 382                     | 34,825                           | 13,786                  |
| 1,200万円 "                       | 12                         | 186,074                 | 2,033,368                          | 33,390                  | 252,724                    | 31,792                  | 540                        | 438                     | 22,685                           | 12,012                  |
| 1,500万円 "                       | 15                         | 187,772                 | 2,513,306                          | 284,512                 | 8,714                      | 29,889                  | 671                        | 585                     | 24,357                           | 18,757                  |
| 2,000万円 "                       | 20                         | 195,641                 | 3,382,664                          | 361,375                 | 7,372                      | 24,868                  | 761                        | 746                     | 28,325                           | 34,516                  |
| 3,000万円 "                       | 30                         | 172,634                 | 4,178,037                          | 462,588                 | 5,433                      | 17,042                  | 983                        | 1,125                   | 30,415                           | 65,746                  |
| 5,000万円 "                       | 50                         | 102,400                 | 3,864,837                          | 520,264                 | 3,095                      | 6,009                   | 1,025                      | 1,392                   | 24,848                           | 96,752                  |
| 1億円 "                           | 100                        | 53,178                  | 3,591,192                          | 491,098                 | 1,738                      | 1,411                   | 1,015                      | 1,794                   | 15,802                           | 120,556                 |
| 2億円 "                           | 200                        | 16,716                  | 2,251,446                          | 239,323                 | 568                        | △ 140                   | 539                        | 1,200                   | 5,760                            | 98,897                  |
| 5億円 "                           | 500                        | 6,173                   | 1,816,567                          | 112,319                 | 259                        | △ 278                   | 353                        | 937                     | 2,647                            | 103,623                 |
| 10億円 "                          | 1 billion yen or less      | 1,343                   | 918,849                            | 31,959                  | 49                         | △ 53                    | 90                         | 358                     | 703                              | 71,340                  |
| 20億円 "                          | 2                          | 533                     | 735,775                            | 18,595                  | 9                          | △ 2                     | 52                         | 294                     | 303                              | 56,278                  |
| 50億円 "                          | 5                          | 244                     | 722,007                            | 16,728                  | 3                          | △ 2                     | 29                         | 96                      | 150                              | 55,408                  |
| 100億円 "                         | 10                         | 51                      | 371,440                            | △ 83                    | -                          | -                       | 3                          | 43                      | 39                               | 9,352                   |
| 100億円超 Over 10 billion yen      | 25                         | 617,691                 | -                                  | -                       | -                          | -                       | 3                          | 22                      | 21                               | 44,432                  |
| 計 Total                         | 6,532,556                  | 46,351,939              | 1,805,724                          | 7,037,576               | 356,450                    | 496,779                 | 11,003                     | 11,464                  | 444,743                          | 840,432                 |

| 区 分<br>Type                     | 所得金額の内訳 Breakdown of income amount |                         |                               |                         |                                                     |                         |                                                             |                         |                                      |                         |
|---------------------------------|------------------------------------|-------------------------|-------------------------------|-------------------------|-----------------------------------------------------|-------------------------|-------------------------------------------------------------|-------------------------|--------------------------------------|-------------------------|
|                                 | 一 時 所 得<br>Occasional income       |                         | 雑 所 得<br>Miscellaneous income |                         | 公的年金雑所得<br>Miscellaneous income from public pension |                         | 業務雑所得<br>Miscellaneous income from continuous side business |                         | その他雑所得<br>Other miscellaneous income |                         |
|                                 | 人 員<br>Number of taxpayers         | 金 額<br>Amount of income | 人 員<br>Number of taxpayers    | 金 額<br>Amount of income | 人 員<br>Number of taxpayers                          | 金 額<br>Amount of income | 人 員<br>Number of taxpayers                                  | 金 額<br>Amount of income | 人 員<br>Number of taxpayers           | 金 額<br>Amount of income |
| (合計所得階級別) By total income range | 人                                  | 百万円<br>Million yen      | 人                             | 百万円<br>Million yen      | 人                                                   | 百万円<br>Million yen      | 人                                                           | 百万円<br>Million yen      | 人                                    | 百万円<br>Million yen      |
| 70万円以下 0.7 million yen or less  | Person                             | 3,046                   | Person                        | 23,351                  | Person                                              | 12,106                  | Person                                                      | 4,724                   | Person                               | 9,711                   |
| 100万円 "                         | 1                                  | 5,823                   | 74,312                        | 39,951                  | 53,363                                              | 27,019                  | 9,506                                                       | 5,119                   | 25,243                               | 7,814                   |
| 150万円 "                         | 1.5                                | 10,800                  | 231,296                       | 175,430                 | 193,803                                             | 145,286                 | 21,647                                                      | 12,259                  | 62,778                               | 17,885                  |
| 200万円 "                         | 2                                  | 12,932                  | 347,446                       | 329,441                 | 306,595                                             | 290,686                 | 26,755                                                      | 15,912                  | 83,771                               | 22,843                  |
| 250万円 "                         | 2.5                                | 12,496                  | 340,940                       | 350,748                 | 300,205                                             | 312,612                 | 22,941                                                      | 14,613                  | 79,245                               | 23,524                  |
| 300万円 "                         | 3                                  | 11,032                  | 284,199                       | 311,841                 | 247,035                                             | 276,797                 | 17,534                                                      | 11,884                  | 69,815                               | 23,160                  |
| 400万円 "                         | 4                                  | 18,401                  | 408,491                       | 470,781                 | 340,648                                             | 405,203                 | 27,144                                                      | 18,217                  | 116,812                              | 47,361                  |
| 500万円 "                         | 5                                  | 14,456                  | 251,647                       | 303,736                 | 193,300                                             | 245,085                 | 20,332                                                      | 13,907                  | 88,753                               | 44,744                  |
| 600万円 "                         | 6                                  | 11,231                  | 155,369                       | 194,110                 | 104,204                                             | 141,647                 | 17,012                                                      | 12,731                  | 65,440                               | 39,732                  |
| 700万円 "                         | 7                                  | 9,219                   | 109,807                       | 136,888                 | 66,241                                              | 91,219                  | 14,164                                                      | 10,757                  | 49,710                               | 34,912                  |
| 800万円 "                         | 8                                  | 6,660                   | 79,624                        | 99,619                  | 45,176                                              | 61,084                  | 11,372                                                      | 9,035                   | 37,244                               | 29,499                  |
| 1,000万円 "                       | 10                                 | 8,812                   | 108,035                       | 135,706                 | 57,983                                              | 75,160                  | 17,361                                                      | 14,405                  | 51,739                               | 46,140                  |
| 1,200万円 "                       | 12                                 | 5,274                   | 70,269                        | 90,379                  | 35,978                                              | 44,384                  | 12,523                                                      | 10,790                  | 34,291                               | 35,206                  |
| 1,500万円 "                       | 15                                 | 5,263                   | 73,276                        | 96,757                  | 36,044                                              | 43,885                  | 15,172                                                      | 13,057                  | 35,582                               | 39,814                  |
| 2,000万円 "                       | 20                                 | 5,172                   | 78,065                        | 109,045                 | 34,058                                              | 40,503                  | 19,572                                                      | 18,265                  | 38,921                               | 50,277                  |
| 3,000万円 "                       | 30                                 | 5,046                   | 72,635                        | 116,972                 | 33,136                                              | 37,981                  | 16,690                                                      | 21,111                  | 37,293                               | 57,880                  |
| 5,000万円 "                       | 50                                 | 4,107                   | 46,597                        | 96,990                  | 22,680                                              | 25,649                  | 7,414                                                       | 12,710                  | 26,179                               | 58,632                  |
| 1億円 "                           | 100                                | 4,297                   | 25,382                        | 82,327                  | 12,994                                              | 15,063                  | 3,424                                                       | 7,918                   | 14,559                               | 59,347                  |
| 2億円 "                           | 200                                | 1,950                   | 9,949                         | 8,189                   | 56,273                                              | 4,125                   | 5,061                                                       | 908                     | 4,868                                | 47,293                  |
| 5億円 "                           | 500                                | 831                     | 3,046                         | 49,096                  | 1,504                                               | 1,893                   | 259                                                         | 3,089                   | 1,937                                | 44,114                  |
| 10億円 "                          | 1 billion yen or less              | 224                     | 696                           | 25,520                  | 302                                                 | 358                     | 71                                                          | 259                     | 467                                  | 24,902                  |
| 20億円 "                          | 2                                  | 97                      | 287                           | 21,918                  | 118                                                 | 126                     | 17                                                          | 91                      | 204                                  | 21,700                  |
| 50億円 "                          | 5                                  | 56                      | 131                           | 15,753                  | 36                                                  | 31                      | 12                                                          | 32                      | 107                                  | 15,690                  |
| 100億円 "                         | 10                                 | 12                      | 30                            | 3,588                   | 8                                                   | 8                       | 4                                                           | 2                       | 23                                   | 3,578                   |
| 100億円超 Over 10 billion yen      | 9                                  | 74                      | 13                            | 32,340                  | 2                                                   | 1                       | -                                                           | -                       | 12                                   | 32,339                  |
| 計 Total                         | 157,246                            | 250,618                 | 2,793,133                     | 3,360,539               | 2,101,644                                           | 2,294,382               | 286,558                                                     | 232,392                 | 934,704                              | 833,765                 |

| 所得金額の内訳 Breakdown of income amount |                         |                               |                         |                                            |                         | 区 分<br>Type |                         |
|------------------------------------|-------------------------|-------------------------------|-------------------------|--------------------------------------------|-------------------------|-------------|-------------------------|
| 不 動 産 所 得<br>Real estate income    |                         | 給 与 所 得<br>Employment income  |                         | 総 合 譲 渡 所 得<br>Comprehensive capital gains |                         |             |                         |
| 人 員<br>Number of<br>taxpayers      | 金 額<br>Amount of income | 人 員<br>Number of<br>taxpayers | 金 額<br>Amount of income | 人 員<br>Number of<br>taxpayers              | 金 額<br>Amount of income |             |                         |
| 人<br>Person                        | 百万円<br>Million yen      | 人<br>Person                   | 百万円<br>Million yen      | 人<br>Person                                | 百万円<br>Million yen      | (合計所得階級別)   | By total income range   |
| 19,468                             | 20,039                  | 32,296                        | 33,108                  | 446                                        | 790                     | 70万円以下      | 0.7 million yen or less |
| 52,189                             | 35,912                  | 72,271                        | 45,966                  | 742                                        | 429                     | 100万円 "     | 1                       |
| 142,006                            | 125,403                 | 223,862                       | 204,100                 | 2,114                                      | 1,616                   | 150万円 "     | 1.5                     |
| 184,591                            | 190,420                 | 328,257                       | 385,929                 | 2,888                                      | 2,552                   | 200万円 "     | 2                       |
| 187,221                            | 230,079                 | 346,744                       | 513,958                 | 2,997                                      | 2,571                   | 250万円 "     | 2.5                     |
| 169,812                            | 248,882                 | 305,484                       | 553,419                 | 3,178                                      | 3,074                   | 300万円 "     | 3                       |
| 282,744                            | 505,132                 | 489,333                       | 1,159,577               | 5,878                                      | 6,916                   | 400万円 "     | 4                       |
| 225,869                            | 490,825                 | 340,531                       | 1,055,815               | 5,029                                      | 7,441                   | 500万円 "     | 5                       |
| 173,023                            | 442,162                 | 241,368                       | 928,299                 | 4,047                                      | 5,594                   | 600万円 "     | 6                       |
| 134,338                            | 391,951                 | 188,752                       | 869,590                 | 3,309                                      | 5,263                   | 700万円 "     | 7                       |
| 103,447                            | 344,029                 | 143,692                       | 757,123                 | 2,572                                      | 4,216                   | 800万円 "     | 8                       |
| 142,233                            | 555,056                 | 200,517                       | 1,249,597               | 3,819                                      | 7,115                   | 1,000万円 "   | 10                      |
| 89,341                             | 402,942                 | 135,912                       | 1,052,706               | 2,497                                      | 5,368                   | 1,200万円 "   | 12                      |
| 84,469                             | 442,518                 | 142,046                       | 1,361,689               | 2,502                                      | 6,300                   | 1,500万円 "   | 15                      |
| 80,653                             | 488,379                 | 154,420                       | 1,948,611               | 2,639                                      | 7,179                   | 2,000万円 "   | 20                      |
| 69,893                             | 488,574                 | 137,573                       | 2,357,736               | 2,667                                      | 8,287                   | 3,000万円 "   | 30                      |
| 46,733                             | 390,169                 | 78,547                        | 1,830,240               | 2,044                                      | 8,682                   | 5,000万円 "   | 50                      |
| 26,129                             | 256,584                 | 38,885                        | 1,355,475               | 1,291                                      | 8,549                   | 1億円 "       | 100                     |
| 8,737                              | 107,343                 | 11,983                        | 638,239                 | 421                                        | 5,418                   | 2億円 "       | 200                     |
| 3,279                              | 42,941                  | 4,612                         | 388,108                 | 145                                        | 3,987                   | 5億円 "       | 500                     |
| 652                                | 11,001                  | 1,112                         | 133,296                 | 28                                         | 1,066                   | 10億円 "      | 1 billion yen or less   |
| 255                                | 4,424                   | 445                           | 79,781                  | 6                                          | 440                     | 20億円 "      | 2                       |
| 109                                | 537                     | 221                           | 53,185                  | 12                                         | 1,717                   | 50億円 "      | 5                       |
| 21                                 | 152                     | 49                            | 5,997                   | 1                                          | △ 1                     | 100億円 "     | 10                      |
| 7                                  | △ 39                    | 24                            | 6,110                   | -                                          | -                       | 100億円超      | Over 10 billion yen     |
| 2,227,219                          | 6,215,414               | 3,618,936                     | 18,967,652              | 51,272                                     | 104,569                 | 計           | Total                   |

| 所得金額の内訳 Breakdown of income amount |                         |                              |                         |                                               |                         |                                              |                         |                                            |                         | 区 分<br>Type |                         |
|------------------------------------|-------------------------|------------------------------|-------------------------|-----------------------------------------------|-------------------------|----------------------------------------------|-------------------------|--------------------------------------------|-------------------------|-------------|-------------------------|
| 山 林 所 得<br>Timber income           |                         | 退 職 所 得<br>Retirement income |                         | 分離短期譲渡所得<br>Short-term separate capital gains |                         | 分離長期譲渡所得<br>Long-term separate capital gains |                         | 株式等の譲渡所得等<br>Capital gains of stocks, etc. |                         |             |                         |
| 人 員<br>Number of taxpayers         | 金 額<br>Amount of income | 人 員<br>Number of taxpayers   | 金 額<br>Amount of income | 人 員<br>Number of taxpayers                    | 金 額<br>Amount of income | 人 員<br>Number of taxpayers                   | 金 額<br>Amount of income | 人 員<br>Number of taxpayers                 | 金 額<br>Amount of income |             |                         |
| 人<br>Person                        | 百万円<br>Million yen      | 人<br>Person                  | 百万円<br>Million yen      | 人<br>Person                                   | 百万円<br>Million yen      | 人<br>Person                                  | 百万円<br>Million yen      | 人<br>Person                                | 百万円<br>Million yen      | (合計所得階級別)   | By total income range   |
| 42                                 | 17                      | 10                           | 0                       | 94                                            | 43                      | 1,557                                        | 765                     | 1,083                                      | 804                     | 70万円以下      | 0.7 million yen or less |
| 132                                | 77                      | 12                           | 4                       | 167                                           | 113                     | 3,807                                        | 2,737                   | 1,776                                      | 1,051                   | 100万円 "     | 1                       |
| 339                                | 244                     | 29                           | 10                      | 340                                           | 264                     | 8,415                                        | 7,640                   | 3,741                                      | 2,438                   | 150万円 "     | 1.5                     |
| 396                                | 313                     | 72                           | 35                      | 428                                           | 397                     | 10,619                                       | 12,267                  | 5,119                                      | 3,294                   | 200万円 "     | 2                       |
| 406                                | 390                     | 135                          | 81                      | 435                                           | 469                     | 10,984                                       | 15,447                  | 5,749                                      | 3,995                   | 250万円 "     | 2.5                     |
| 341                                | 375                     | 184                          | 114                     | 482                                           | 590                     | 11,402                                       | 19,729                  | 6,019                                      | 4,674                   | 300万円 "     | 3                       |
| 535                                | 690                     | 461                          | 383                     | 977                                           | 1,438                   | 21,434                                       | 47,031                  | 12,402                                     | 10,880                  | 400万円 "     | 4                       |
| 382                                | 570                     | 591                          | 740                     | 973                                           | 1,601                   | 19,794                                       | 57,041                  | 12,791                                     | 12,388                  | 500万円 "     | 5                       |
| 270                                | 534                     | 717                          | 1,105                   | 990                                           | 1,937                   | 17,787                                       | 62,661                  | 11,778                                     | 13,900                  | 600万円 "     | 6                       |
| 209                                | 394                     | 666                          | 1,273                   | 928                                           | 1,973                   | 16,261                                       | 68,021                  | 10,917                                     | 14,536                  | 700万円 "     | 7                       |
| 169                                | 337                     | 610                          | 1,333                   | 770                                           | 1,966                   | 14,279                                       | 70,113                  | 9,304                                      | 14,674                  | 800万円 "     | 8                       |
| 189                                | 475                     | 1,176                        | 2,903                   | 1,321                                         | 4,106                   | 24,600                                       | 149,271                 | 14,397                                     | 28,853                  | 1,000万円 "   | 10                      |
| 118                                | 358                     | 1,050                        | 3,558                   | 960                                           | 3,706                   | 19,094                                       | 144,530                 | 10,442                                     | 27,579                  | 1,200万円 "   | 12                      |
| 125                                | 396                     | 1,297                        | 5,397                   | 981                                           | 4,063                   | 22,584                                       | 216,962                 | 11,341                                     | 39,322                  | 1,500万円 "   | 15                      |
| 104                                | 403                     | 1,668                        | 8,823                   | 1,106                                         | 5,717                   | 25,822                                       | 327,537                 | 12,822                                     | 59,228                  | 2,000万円 "   | 20                      |
| 114                                | 502                     | 2,115                        | 16,579                  | 1,117                                         | 7,865                   | 28,359                                       | 530,402                 | 13,438                                     | 96,447                  | 3,000万円 "   | 30                      |
| 82                                 | 397                     | 1,581                        | 21,752                  | 828                                           | 8,321                   | 24,101                                       | 737,768                 | 10,519                                     | 137,516                 | 5,000万円 "   | 50                      |
| 49                                 | 580                     | 1,041                        | 27,468                  | 656                                           | 12,375                  | 17,151                                       | 985,504                 | 7,885                                      | 235,031                 | 1億円 "       | 100                     |
| 9                                  | 53                      | 463                          | 21,907                  | 270                                           | 7,651                   | 6,551                                        | 759,474                 | 4,023                                      | 312,167                 | 2億円 "       | 200                     |
| 5                                  | 14                      | 298                          | 24,550                  | 123                                           | 6,902                   | 2,353                                        | 584,055                 | 2,406                                      | 498,852                 | 5億円 "       | 500                     |
| 3                                  | 31                      | 65                           | 7,918                   | 31                                            | 3,288                   | 410                                          | 227,253                 | 752                                        | 405,106                 | 10億円 "      | 1 billion yen or less   |
| -                                  | -                       | 27                           | 5,263                   | 13                                            | 2,644                   | 120                                          | 128,888                 | 366                                        | 419,530                 | 20億円 "      | 2                       |
| -                                  | -                       | 19                           | 2,891                   | 6                                             | 846                     | 35                                           | 53,948                  | 203                                        | 520,916                 | 50億円 "      | 5                       |
| -                                  | -                       | 2                            | 441                     | -                                             | -                       | 5                                            | 12,597                  | 50                                         | 339,320                 | 100億円 "     | 10                      |
| -                                  | -                       | -                            | -                       | -                                             | -                       | 1                                            | 74                      | 23                                         | 538,098                 | 100億円超      | Over 10 billion yen     |
| 4,019                              | 7,149                   | 14,289                       | 154,530                 | 13,996                                        | 78,272                  | 307,525                                      | 5,221,714               | 169,346                                    | 3,740,601               | 計           | Total                   |

(3) 所得控除表（その１）  
Table for income deductions (Part 1)

| 区 分<br>Type           |                                            | 雑損控除<br>Deduction for casualty losses |                               | 医療費控除<br>Deduction for medical expense |                               | セルフメディケーション<br>税制による医療費控除<br>Deduction for medical expenses<br>by the self-medication system |                               | 社会保険料控除<br>Deduction for social insurance<br>premium |                               | 小規模企業共済等掛金控除<br>Deduction for small-scale<br>business enterprise mutual aid<br>premium |                               | 生命保険料控除（一般）<br>Deduction for life insurance<br>premium (for ordinary) |                               |
|-----------------------|--------------------------------------------|---------------------------------------|-------------------------------|----------------------------------------|-------------------------------|----------------------------------------------------------------------------------------------|-------------------------------|------------------------------------------------------|-------------------------------|----------------------------------------------------------------------------------------|-------------------------------|-----------------------------------------------------------------------|-------------------------------|
|                       |                                            | 人 員<br>Number of<br>taxpayers         | 金 額<br>Amount of<br>deduction | 人 員<br>Number of<br>taxpayers          | 金 額<br>Amount of<br>deduction | 人 員<br>Number of<br>taxpayers                                                                | 金 額<br>Amount of<br>deduction | 人 員<br>Number of<br>taxpayers                        | 金 額<br>Amount of<br>deduction | 人 員<br>Number of<br>taxpayers                                                          | 金 額<br>Amount of<br>deduction | 人 員<br>Number of<br>taxpayers                                         | 金 額<br>Amount of<br>deduction |
|                       |                                            | 人<br>Person                           | 百万円<br>Million yen            | 人<br>Person                            | 百万円<br>Million yen            | 人<br>Person                                                                                  | 百万円<br>Million yen            | 人<br>Person                                          | 百万円<br>Million yen            | 人<br>Person                                                                            | 百万円<br>Million yen            | 人<br>Person                                                           | 百万円<br>Million yen            |
| (合計所得階級別)             | By total income range                      |                                       |                               |                                        |                               |                                                                                              |                               |                                                      |                               |                                                                                        |                               |                                                                       |                               |
| 70万円以下                | 0.7 million yen or less                    | 148                                   | 110                           | 9,175                                  | 1,069                         | 56                                                                                           | 2                             | 48,613                                               | 8,227                         | 2,309                                                                                  | 794                           | 40,464                                                                | 1,348                         |
| 100万円 "               | 1                                          | 125                                   | 37                            | 32,873                                 | 2,288                         | 180                                                                                          | 4                             | 176,530                                              | 25,571                        | 4,667                                                                                  | 487                           | 125,692                                                               | 4,250                         |
| 150万円 "               | 1.5                                        | 320                                   | 95                            | 112,907                                | 10,515                        | 554                                                                                          | 16                            | 535,372                                              | 118,172                       | 19,677                                                                                 | 3,244                         | 369,443                                                               | 12,832                        |
| 200万円 "               | 2                                          | 463                                   | 157                           | 167,705                                | 19,047                        | 884                                                                                          | 26                            | 693,077                                              | 206,889                       | 34,376                                                                                 | 8,918                         | 496,380                                                               | 17,749                        |
| 250万円 "               | 2.5                                        | 444                                   | 167                           | 172,709                                | 23,493                        | 908                                                                                          | 26                            | 659,584                                              | 242,549                       | 43,373                                                                                 | 14,503                        | 490,456                                                               | 17,880                        |
| 300万円 "               | 3                                          | 396                                   | 157                           | 163,671                                | 26,251                        | 793                                                                                          | 23                            | 559,230                                              | 240,848                       | 46,748                                                                                 | 17,470                        | 425,242                                                               | 15,800                        |
| 400万円 "               | 4                                          | 560                                   | 269                           | 265,112                                | 49,813                        | 1,344                                                                                        | 39                            | 847,169                                              | 438,377                       | 93,374                                                                                 | 38,017                        | 660,490                                                               | 25,030                        |
| 500万円 "               | 5                                          | 347                                   | 196                           | 186,102                                | 40,295                        | 987                                                                                          | 28                            | 568,270                                              | 358,071                       | 84,666                                                                                 | 36,950                        | 453,188                                                               | 17,625                        |
| 600万円 "               | 6                                          | 175                                   | 106                           | 128,731                                | 30,737                        | 726                                                                                          | 21                            | 389,761                                              | 288,395                       | 72,943                                                                                 | 32,890                        | 314,346                                                               | 12,506                        |
| 700万円 "               | 7                                          | 158                                   | 107                           | 96,966                                 | 24,450                        | 622                                                                                          | 17                            | 287,793                                              | 242,245                       | 61,919                                                                                 | 28,785                        | 234,408                                                               | 9,481                         |
| 800万円 "               | 8                                          | 88                                    | 77                            | 74,786                                 | 19,977                        | 489                                                                                          | 12                            | 212,076                                              | 193,662                       | 49,718                                                                                 | 24,145                        | 172,620                                                               | 7,028                         |
| 1,000万円 "             | 10                                         | 121                                   | 104                           | 104,551                                | 29,164                        | 600                                                                                          | 18                            | 284,981                                              | 280,442                       | 71,133                                                                                 | 35,845                        | 231,298                                                               | 9,461                         |
| 1,200万円 "             | 12                                         | 67                                    | 62                            | 68,654                                 | 19,887                        | 396                                                                                          | 11                            | 182,556                                              | 194,215                       | 48,281                                                                                 | 25,290                        | 147,570                                                               | 6,067                         |
| 1,500万円 "             | 15                                         | 63                                    | 81                            | 71,711                                 | 21,464                        | 421                                                                                          | 10                            | 184,399                                              | 208,814                       | 49,750                                                                                 | 26,416                        | 149,353                                                               | 6,191                         |
| 2,000万円 "             | 20                                         | 69                                    | 88                            | 76,989                                 | 23,769                        | 407                                                                                          | 12                            | 192,164                                              | 241,128                       | 53,001                                                                                 | 28,629                        | 157,031                                                               | 6,629                         |
| 3,000万円 "             | 30                                         | 66                                    | 68                            | 72,745                                 | 24,019                        | 314                                                                                          | 10                            | 169,574                                              | 223,699                       | 46,635                                                                                 | 26,411                        | 136,261                                                               | 5,820                         |
| 5,000万円 "             | 50                                         | 41                                    | 90                            | 46,509                                 | 17,403                        | 147                                                                                          | 5                             | 100,251                                              | 126,814                       | 27,919                                                                                 | 17,372                        | 78,965                                                                | 3,380                         |
| 1億円 "                 | 100                                        | 16                                    | 57                            | 25,325                                 | 10,749                        | 56                                                                                           | 2                             | 51,681                                               | 61,807                        | 13,439                                                                                 | 8,851                         | 39,381                                                                | 1,678                         |
| 2億円 "                 | 200                                        | 7                                     | 6                             | 8,207                                  | 3,948                         | 9                                                                                            | 0                             | 16,159                                               | 18,373                        | 3,687                                                                                  | 2,393                         | 11,715                                                                | 495                           |
| 5億円 "                 | 500                                        | 3                                     | 1                             | 3,177                                  | 1,694                         | 4                                                                                            | 0                             | 5,931                                                | 6,906                         | 1,157                                                                                  | 737                           | 4,222                                                                 | 180                           |
| 10億円 "                | 1 billion yen or less                      | -                                     | -                             | 688                                    | 424                           | 1                                                                                            | 0                             | 1,299                                                | 1,615                         | 242                                                                                    | 149                           | 884                                                                   | 38                            |
| 20億円 "                | 2                                          | -                                     | -                             | 289                                    | 191                           | -                                                                                            | -                             | 508                                                  | 682                           | 101                                                                                    | 58                            | 329                                                                   | 14                            |
| 50億円 "                | 5                                          | -                                     | -                             | 119                                    | 78                            | -                                                                                            | -                             | 236                                                  | 320                           | 41                                                                                     | 27                            | 148                                                                   | 7                             |
| 100億円 "               | 10                                         | -                                     | -                             | 26                                     | 18                            | -                                                                                            | -                             | 51                                                   | 70                            | 5                                                                                      | 2                             | 34                                                                    | 1                             |
| 100億円超                | Over 10 billion yen                        | -                                     | -                             | 11                                     | 11                            | -                                                                                            | -                             | 24                                                   | 34                            | 1                                                                                      | 1                             | 12                                                                    | 0                             |
| 計                     | Total                                      | 3,677                                 | 2,035                         | 1,889,738                              | 400,755                       | 9,898                                                                                        | 283                           | 6,167,289                                            | 3,727,927                     | 829,162                                                                                | 378,385                       | 4,739,932                                                             | 181,489                       |
| (所得者別)                | By income earners                          |                                       |                               |                                        |                               |                                                                                              |                               |                                                      |                               |                                                                                        |                               |                                                                       |                               |
| 事業所得者                 | Operating income earners                   | 814                                   | 591                           | 345,352                                | 63,617                        | 2,384                                                                                        | 63                            | 1,496,660                                            | 825,829                       | 332,713                                                                                | 168,936                       | 1,198,842                                                             | 46,011                        |
| 不動産所得者                | Real estate income earners                 | 873                                   | 417                           | 466,942                                | 136,274                       | 994                                                                                          | 35                            | 1,007,600                                            | 493,306                       | 119,149                                                                                | 71,037                        | 676,235                                                               | 26,418                        |
| 給与所得者                 | Employment income earners                  | 910                                   | 359                           | 672,059                                | 128,570                       | 5,122                                                                                        | 137                           | 2,583,677                                            | 2,023,760                     | 335,566                                                                                | 120,825                       | 2,097,928                                                             | 80,430                        |
| 雑所得者                  | Miscellaneous income earners               | 857                                   | 417                           | 301,778                                | 42,925                        | 1,103                                                                                        | 38                            | 773,680                                              | 251,565                       | 17,116                                                                                 | 6,279                         | 559,894                                                               | 20,763                        |
| 他の区分に<br>該当しない<br>所得者 | Income earners not otherwise<br>classified | 223                                   | 251                           | 103,607                                | 29,369                        | 295                                                                                          | 9                             | 305,672                                              | 133,466                       | 24,618                                                                                 | 11,308                        | 207,033                                                               | 7,868                         |

(注)「実人」は実人員を示す。  
Note: "Actual" means actual number of taxpayers.



| 生命保険料控除 Deduction for life insurance premium                      |                            |                                                                        |                            |                                                         |                            | 地震保険料控除<br>Deduction for earthquake insurance premium |                            | 寄附金控除<br>Deduction for donation |                            | 区 分<br>Type |                                         |
|-------------------------------------------------------------------|----------------------------|------------------------------------------------------------------------|----------------------------|---------------------------------------------------------|----------------------------|-------------------------------------------------------|----------------------------|---------------------------------|----------------------------|-------------|-----------------------------------------|
| 生命保険料控除（年金）<br>Deduction for life insurance premium (for pension) |                            | 生命保険料控除（介護）<br>Deduction for life insurance premium (for nursing care) |                            | 生命保険料控除計<br>Deduction for life insurance premium(Total) |                            |                                                       |                            |                                 |                            |             |                                         |
| 人 員<br>Number of taxpayers                                        | 金 額<br>Amount of deduction | 人 員<br>Number of taxpayers                                             | 金 額<br>Amount of deduction | 人 員<br>Number of taxpayers                              | 金 額<br>Amount of deduction | 人 員<br>Number of taxpayers                            | 金 額<br>Amount of deduction | 人 員<br>Number of taxpayers      | 金 額<br>Amount of deduction |             |                                         |
| 人<br>Person                                                       | 百万円<br>Million yen         | 人<br>Person                                                            | 百万円<br>Million yen         | 実人<br>Actual                                            | 百万円<br>Million yen         | 人<br>Person                                           | 百万円<br>Million yen         | 人<br>Person                     | 百万円<br>Million yen         | (合計所得階級別)   | By total income range                   |
| 5,343                                                             | 225                        | 33,986                                                                 | 1,010                      | 46,147                                                  | 2,581                      | 10,413                                                | 214                        | 3,469                           | 570                        | 70万円以下      | 0.7 million yen or less                 |
| 15,170                                                            | 638                        | 108,415                                                                | 3,335                      | 142,354                                                 | 8,221                      | 38,655                                                | 741                        | 6,872                           | 193                        | 100万円 "     | 1                                       |
| 43,916                                                            | 1,848                      | 320,756                                                                | 10,108                     | 411,493                                                 | 24,785                     | 148,486                                               | 3,046                      | 26,285                          | 707                        | 150万円 "     | 1.5                                     |
| 59,476                                                            | 2,518                      | 432,954                                                                | 13,987                     | 547,988                                                 | 34,252                     | 231,801                                               | 4,916                      | 47,509                          | 1,306                      | 200万円 "     | 2                                       |
| 63,770                                                            | 2,717                      | 429,765                                                                | 14,079                     | 535,654                                                 | 34,674                     | 241,361                                               | 5,275                      | 60,255                          | 1,800                      | 250万円 "     | 2.5                                     |
| 62,144                                                            | 2,662                      | 372,178                                                                | 12,344                     | 462,990                                                 | 30,805                     | 216,709                                               | 4,845                      | 65,169                          | 2,231                      | 300万円 "     | 3                                       |
| 112,571                                                           | 4,847                      | 577,040                                                                | 19,241                     | 714,524                                                 | 49,099                     | 343,647                                               | 7,841                      | 135,050                         | 5,743                      | 400万円 "     | 4                                       |
| 94,563                                                            | 4,105                      | 391,264                                                                | 13,134                     | 487,428                                                 | 34,801                     | 247,196                                               | 5,837                      | 123,990                         | 6,872                      | 500万円 "     | 5                                       |
| 78,383                                                            | 3,440                      | 268,819                                                                | 9,028                      | 337,522                                                 | 24,936                     | 179,188                                               | 4,300                      | 107,016                         | 7,592                      | 600万円 "     | 6                                       |
| 65,509                                                            | 2,901                      | 198,738                                                                | 6,688                      | 251,578                                                 | 19,022                     | 137,593                                               | 3,328                      | 92,682                          | 8,119                      | 700万円 "     | 7                                       |
| 50,031                                                            | 2,232                      | 145,252                                                                | 4,899                      | 185,137                                                 | 14,146                     | 103,915                                               | 2,551                      | 75,767                          | 7,875                      | 800万円 "     | 8                                       |
| 68,484                                                            | 3,067                      | 192,340                                                                | 6,481                      | 247,392                                                 | 18,975                     | 140,997                                               | 3,524                      | 113,370                         | 14,557                     | 1,000万円 "   | 10                                      |
| 43,633                                                            | 1,943                      | 120,854                                                                | 4,089                      | 157,597                                                 | 12,090                     | 90,281                                                | 2,277                      | 80,871                          | 13,615                     | 1,200万円 "   | 12                                      |
| 43,268                                                            | 1,925                      | 119,278                                                                | 4,044                      | 158,756                                                 | 12,155                     | 92,532                                                | 2,328                      | 89,060                          | 20,223                     | 1,500万円 "   | 15                                      |
| 45,104                                                            | 2,006                      | 122,154                                                                | 4,189                      | 166,761                                                 | 12,815                     | 100,713                                               | 2,480                      | 101,630                         | 32,249                     | 2,000万円 "   | 20                                      |
| 39,992                                                            | 1,784                      | 104,923                                                                | 3,644                      | 146,032                                                 | 11,246                     | 90,185                                                | 2,307                      | 96,769                          | 45,693                     | 3,000万円 "   | 30                                      |
| 22,358                                                            | 994                        | 60,604                                                                 | 2,119                      | 84,583                                                  | 6,460                      | 52,997                                                | 1,456                      | 57,375                          | 42,672                     | 5,000万円 "   | 50                                      |
| 10,670                                                            | 473                        | 29,786                                                                 | 1,038                      | 42,144                                                  | 3,146                      | 26,509                                                | 779                        | 29,264                          | 36,165                     | 1億円 "       | 100                                     |
| 2,964                                                             | 130                        | 8,609                                                                  | 296                        | 12,689                                                  | 914                        | 7,975                                                 | 246                        | 8,889                           | 17,875                     | 2億円 "       | 200                                     |
| 976                                                               | 43                         | 2,994                                                                  | 105                        | 4,515                                                   | 325                        | 2,835                                                 | 92                         | 3,382                           | 12,713                     | 5億円 "       | 500                                     |
| 250                                                               | 11                         | 602                                                                    | 20                         | 939                                                     | 67                         | 628                                                   | 20                         | 791                             | 4,949                      | 10億円 "      | 1 billion yen or less                   |
| 86                                                                | 4                          | 221                                                                    | 7                          | 359                                                     | 25                         | 228                                                   | 7                          | 340                             | 4,902                      | 20億円 "      | 2                                       |
| 37                                                                | 2                          | 106                                                                    | 4                          | 167                                                     | 12                         | 109                                                   | 4                          | 166                             | 7,215                      | 50億円 "      | 5                                       |
| 14                                                                | 1                          | 32                                                                     | 1                          | 34                                                      | 3                          | 22                                                    | 1                          | 39                              | 7,873                      | 100億円 "     | 10                                      |
| 3                                                                 | 0                          | 6                                                                      | 0                          | 12                                                      | 1                          | 7                                                     | 0                          | 18                              | 15,545                     | 100億円超      | Over 10 billion yen                     |
| 928,715                                                           | 40,516                     | 4,041,676                                                              | 133,892                    | 5,144,795                                               | 355,556                    | 2,504,982                                             | 58,416                     | 1,326,028                       | 319,253                    | 計           | Total                                   |
|                                                                   |                            |                                                                        |                            |                                                         |                            |                                                       |                            |                                 |                            | (所得者別)      | By income earners                       |
| 259,059                                                           | 11,238                     | 1,053,568                                                              | 35,670                     | 1,296,026                                               | 92,691                     | 539,276                                               | 11,820                     | 239,472                         | 51,644                     | 事業所得者       | Operating income earners                |
| 100,921                                                           | 4,357                      | 546,126                                                                | 18,494                     | 756,916                                                 | 49,259                     | 493,866                                               | 14,887                     | 184,453                         | 28,669                     | 不動産所得者      | Real estate income earners              |
| 504,958                                                           | 22,221                     | 1,817,225                                                              | 59,150                     | 2,247,121                                               | 161,716                    | 992,409                                               | 20,900                     | 759,303                         | 165,318                    | 給与所得者       | Employment income earners               |
| 30,861                                                            | 1,268                      | 456,033                                                                | 15,041                     | 615,189                                                 | 37,064                     | 359,607                                               | 7,903                      | 83,137                          | 8,785                      | 雑所得者        | Miscellaneous income earners            |
| 32,916                                                            | 1,431                      | 168,724                                                                | 5,537                      | 229,543                                                 | 14,825                     | 119,824                                               | 2,906                      | 59,663                          | 64,838                     | 他該所の区分にない者  | Income earners not otherwise classified |

(3) 所得控除表 (その2)  
Table for income deductions (Part 2)

| 区 分<br>Type                                                      | 障 害 者 控 除<br>Deduction for handicapped person                                 |                                                              |                                               |                               |                               | 寡婦控除<br>Deduction for widow   |                               | ひとり親控除<br>Deduction for single parent |                               |
|------------------------------------------------------------------|-------------------------------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------------------------------|
|                                                                  | 同居特別<br>障害者数<br>Number of heavily<br>handicapped taxpayers<br>living together | 特 別<br>障害者数<br>Number of heavily<br>handicapped<br>taxpayers | 障害者数<br>Number of<br>handicapped<br>taxpayers | 人 員<br>Number of<br>taxpayers | 金 額<br>Amount of<br>deduction | 人 員<br>Number of<br>taxpayers | 金 額<br>Amount of<br>deduction | 人 員<br>Number of<br>taxpayers         | 金 額<br>Amount of<br>deduction |
| (合計所得階級別) By total income range                                  | 人<br>Person                                                                   | 人<br>Person                                                  | 人<br>Person                                   | 実人<br>Actual                  | 百万円<br>Million yen            | 人<br>Person                   | 百万円<br>Million yen            | 人<br>Person                           | 百万円<br>Million yen            |
| 70万円以下 0.7 million yen or less                                   | -                                                                             | -                                                            | -                                             | -                             | -                             | -                             | -                             | -                                     | -                             |
| 100万円〃 1                                                         | -                                                                             | 306                                                          | 1,839                                         | 2,145                         | 619                           | 5,757                         | 1,554                         | 447                                   | 156                           |
| 150万円〃 1.5                                                       | 7                                                                             | 5,235                                                        | 10,883                                        | 16,118                        | 5,038                         | 40,200                        | 10,854                        | 3,722                                 | 1,303                         |
| 200万円〃 2                                                         | 382                                                                           | 9,412                                                        | 20,924                                        | 30,492                        | 9,701                         | 39,663                        | 10,709                        | 6,459                                 | 2,261                         |
| 250万円〃 2.5                                                       | 3,152                                                                         | 11,010                                                       | 24,206                                        | 37,511                        | 13,304                        | 32,072                        | 8,659                         | 8,273                                 | 2,896                         |
| 300万円〃 3                                                         | 5,411                                                                         | 10,365                                                       | 22,584                                        | 37,004                        | 14,302                        | 24,976                        | 6,744                         | 7,294                                 | 2,553                         |
| 400万円〃 4                                                         | 11,374                                                                        | 16,775                                                       | 34,603                                        | 59,717                        | 24,583                        | 34,738                        | 9,379                         | 11,290                                | 3,952                         |
| 500万円〃 5                                                         | 7,906                                                                         | 11,736                                                       | 22,403                                        | 39,700                        | 16,673                        | 22,742                        | 6,140                         | 7,346                                 | 2,571                         |
| 600万円〃 6                                                         | 5,744                                                                         | 7,949                                                        | 14,849                                        | 26,804                        | 11,497                        | -                             | -                             | -                                     | -                             |
| 700万円〃 7                                                         | 4,315                                                                         | 5,946                                                        | 10,925                                        | 19,879                        | 8,564                         | -                             | -                             | -                                     | -                             |
| 800万円〃 8                                                         | 3,028                                                                         | 4,530                                                        | 7,756                                         | 14,397                        | 6,177                         | -                             | -                             | -                                     | -                             |
| 1,000万円〃 10                                                      | 4,069                                                                         | 5,920                                                        | 10,362                                        | 19,115                        | 8,217                         | -                             | -                             | -                                     | -                             |
| 1,200万円〃 12                                                      | 2,389                                                                         | 3,536                                                        | 6,116                                         | 11,352                        | 4,857                         | -                             | -                             | -                                     | -                             |
| 1,500万円〃 15                                                      | 2,307                                                                         | 3,448                                                        | 6,214                                         | 11,283                        | 4,787                         | -                             | -                             | -                                     | -                             |
| 2,000万円〃 20                                                      | 2,519                                                                         | 3,360                                                        | 5,658                                         | 10,857                        | 4,761                         | -                             | -                             | -                                     | -                             |
| 3,000万円〃 30                                                      | 2,114                                                                         | 3,119                                                        | 4,814                                         | 9,546                         | 4,133                         | -                             | -                             | -                                     | -                             |
| 5,000万円〃 50                                                      | 1,221                                                                         | 2,014                                                        | 3,065                                         | 5,986                         | 2,549                         | -                             | -                             | -                                     | -                             |
| 1億円〃 100                                                         | 633                                                                           | 1,235                                                        | 1,654                                         | 3,398                         | 1,415                         | -                             | -                             | -                                     | -                             |
| 2億円〃 200                                                         | 149                                                                           | 351                                                          | 451                                           | 925                           | 374                           | -                             | -                             | -                                     | -                             |
| 5億円〃 500                                                         | 52                                                                            | 115                                                          | 130                                           | 292                           | 120                           | -                             | -                             | -                                     | -                             |
| 10億円〃 1 billion yen or less                                      | 5                                                                             | 24                                                           | 34                                            | 59                            | 23                            | -                             | -                             | -                                     | -                             |
| 20億円〃 2                                                          | 1                                                                             | 9                                                            | 3                                             | 13                            | 5                             | -                             | -                             | -                                     | -                             |
| 50億円〃 5                                                          | 1                                                                             | -                                                            | -                                             | 1                             | 1                             | -                             | -                             | -                                     | -                             |
| 100億円〃 10                                                        | -                                                                             | -                                                            | -                                             | -                             | -                             | -                             | -                             | -                                     | -                             |
| 100億円超 Over 10 billion yen                                       | -                                                                             | -                                                            | -                                             | -                             | -                             | -                             | -                             | -                                     | -                             |
| 計 Total                                                          | 56,779                                                                        | 106,395                                                      | 209,473                                       | 356,594                       | 141,700                       | 200,148                       | 54,040                        | 44,831                                | 15,691                        |
| (所得者別) By income earners                                         |                                                                               |                                                              |                                               |                               |                               |                               |                               |                                       |                               |
| 事業所得者 Operating income earners                                   | 15,133                                                                        | 13,507                                                       | 40,074                                        | 65,115                        | 27,573                        | 12,862                        | 3,473                         | 12,830                                | 4,491                         |
| 不動産所得者 Real estate income earners                                | 13,216                                                                        | 46,272                                                       | 64,474                                        | 118,594                       | 45,829                        | 128,770                       | 34,768                        | 8,114                                 | 2,840                         |
| 給与所得者 Employment income earners                                  | 19,652                                                                        | 22,976                                                       | 60,371                                        | 98,688                        | 40,230                        | 30,457                        | 8,223                         | 20,622                                | 7,218                         |
| 雑所得者 Miscellaneous income earners                                | 4,284                                                                         | 13,214                                                       | 29,169                                        | 45,285                        | 16,374                        | 19,010                        | 5,133                         | 2,405                                 | 842                           |
| 他の区分に<br>該当しない<br>所得者 Income earners not otherwise<br>classified | 4,494                                                                         | 10,426                                                       | 15,385                                        | 28,912                        | 11,695                        | 9,049                         | 2,443                         | 860                                   | 301                           |

(注) 「実人」は実人員を示す。

Note: "Actual" means actual number of taxpayers.

| 配偶者控除<br>Deduction for spouse        |                                  |                            |                            | 配偶者特別控除<br>Special deduction for spouse |                            | 区 分<br>Type                                         |                       |
|--------------------------------------|----------------------------------|----------------------------|----------------------------|-----------------------------------------|----------------------------|-----------------------------------------------------|-----------------------|
| 一般配偶者数<br>Number of ordinary spouses | 老人配偶者数<br>Number of aged spouses | 人 員<br>Number of taxpayers | 金 額<br>Amount of deduction | 人 員<br>Number of taxpayers              | 金 額<br>Amount of deduction |                                                     |                       |
| 人<br>Person                          | 人<br>Person                      | 人<br>Person                | 百万円<br>Million yen         | 人<br>Person                             | 百万円<br>Million yen         | (合計所得階級別)<br>By total income range                  |                       |
| -                                    | -                                | -                          | -                          | -                                       | -                          | 70万円以下<br>0.7 million yen or less                   |                       |
| 1,550                                | 116                              | 1,666                      | 645                        | 710                                     | 137                        | 100万円 "                                             | 1                     |
| 38,057                               | 30,437                           | 68,494                     | 29,071                     | 14,933                                  | 4,505                      | 150万円 "                                             | 1.5                   |
| 88,376                               | 83,956                           | 172,332                    | 73,882                     | 30,271                                  | 9,607                      | 200万円 "                                             | 2                     |
| 109,940                              | 81,135                           | 191,075                    | 80,722                     | 34,460                                  | 10,999                     | 250万円 "                                             | 2.5                   |
| 106,356                              | 62,918                           | 169,274                    | 70,616                     | 32,211                                  | 10,323                     | 300万円 "                                             | 3                     |
| 167,937                              | 78,118                           | 246,055                    | 101,313                    | 49,891                                  | 16,009                     | 400万円 "                                             | 4                     |
| 114,785                              | 42,367                           | 157,152                    | 63,954                     | 33,840                                  | 10,830                     | 500万円 "                                             | 5                     |
| 78,761                               | 23,088                           | 101,849                    | 41,011                     | 23,012                                  | 7,388                      | 600万円 "                                             | 6                     |
| 62,064                               | 14,608                           | 76,672                     | 30,596                     | 16,622                                  | 5,336                      | 700万円 "                                             | 7                     |
| 47,035                               | 9,832                            | 56,867                     | 22,593                     | 11,901                                  | 3,854                      | 800万円 "                                             | 8                     |
| 64,117                               | 11,870                           | 75,987                     | 23,934                     | 14,968                                  | 3,928                      | 1,000万円 "                                           | 10                    |
| -                                    | -                                | -                          | -                          | -                                       | -                          | 1,200万円 "                                           | 12                    |
| -                                    | -                                | -                          | -                          | -                                       | -                          | 1,500万円 "                                           | 15                    |
| -                                    | -                                | -                          | -                          | -                                       | -                          | 2,000万円 "                                           | 20                    |
| -                                    | -                                | -                          | -                          | -                                       | -                          | 3,000万円 "                                           | 30                    |
| -                                    | -                                | -                          | -                          | -                                       | -                          | 5,000万円 "                                           | 50                    |
| -                                    | -                                | -                          | -                          | -                                       | -                          | 1億円 "                                               | 100                   |
| -                                    | -                                | -                          | -                          | -                                       | -                          | 2億円 "                                               | 200                   |
| -                                    | -                                | -                          | -                          | -                                       | -                          | 5億円 "                                               | 500                   |
| -                                    | -                                | -                          | -                          | -                                       | -                          | 10億円 "                                              | 1 billion yen or less |
| -                                    | -                                | -                          | -                          | -                                       | -                          | 20億円 "                                              | 2                     |
| -                                    | -                                | -                          | -                          | -                                       | -                          | 50億円 "                                              | 5                     |
| -                                    | -                                | -                          | -                          | -                                       | -                          | 100億円 "                                             | 10                    |
| -                                    | -                                | -                          | -                          | -                                       | -                          | 100億円超                                              | Over 10 billion yen   |
| 878,978                              | 438,445                          | 1,317,423                  | 538,337                    | 262,819                                 | 82,915                     | 計<br>Total                                          |                       |
|                                      |                                  |                            |                            |                                         |                            | (所得者別)<br>By income earners                         |                       |
| 196,327                              | 40,567                           | 236,894                    | 93,534                     | 58,654                                  | 18,265                     | 事業所得者<br>Operating income earners                   |                       |
| 80,423                               | 109,606                          | 190,029                    | 82,070                     | 32,671                                  | 10,468                     | 不動産所得者<br>Real estate income earners                |                       |
| 431,908                              | 101,579                          | 533,487                    | 209,096                    | 116,996                                 | 36,495                     | 給与所得者<br>Employment income earners                  |                       |
| 153,524                              | 168,946                          | 322,470                    | 139,292                    | 49,352                                  | 16,083                     | 雑所得者<br>Miscellaneous income earners                |                       |
| 16,796                               | 17,747                           | 34,543                     | 14,344                     | 5,146                                   | 1,605                      | 他の区分に<br>Income earners not otherwise<br>classified |                       |

(3) 所得控除表 (その3)  
Table for income deductions (Part 3)

| 区 分<br>Type           |                                            | 扶 養 控 除<br>Deduction for dependent                                        |                                           |                                                                             |                                                                                               |                            | 金 額<br>Amount of deduction |
|-----------------------|--------------------------------------------|---------------------------------------------------------------------------|-------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|----------------------------|----------------------------|
|                       |                                            | 一般の控除対象<br>扶養親族数<br>Number of ordinary dependents qualified for deduction | 特定扶養親族数<br>Number of specified dependents | 同居老親等親族数<br>Number of aged family members including parents living together | 同居老親等以外の<br>老人扶養親族数<br>Number of aged taxpayers other than aged parents, etc. living together | 人 員<br>Number of taxpayers |                            |
| (合計所得階級別)             | By total income range                      | 人<br>Person                                                               | 人<br>Person                               | 人<br>Person                                                                 | 人<br>Person                                                                                   | 実人<br>Actual               | 百万円<br>Million yen         |
| 70万円以下                | 0.7 million yen or less                    | -                                                                         | -                                         | -                                                                           | -                                                                                             | -                          | -                          |
| 100万円 "               | 1                                          | 310                                                                       | -                                         | -                                                                           | 4                                                                                             | 314                        | 120                        |
| 150万円 "               | 1.5                                        | 6,462                                                                     | 832                                       | 1,319                                                                       | 1,085                                                                                         | 9,570                      | 4,266                      |
| 200万円 "               | 2                                          | 18,295                                                                    | 3,180                                     | 4,909                                                                       | 3,791                                                                                         | 28,901                     | 13,622                     |
| 250万円 "               | 2.5                                        | 32,074                                                                    | 8,347                                     | 8,600                                                                       | 6,683                                                                                         | 50,504                     | 25,643                     |
| 300万円 "               | 3                                          | 38,021                                                                    | 13,075                                    | 9,878                                                                       | 7,582                                                                                         | 58,798                     | 32,054                     |
| 400万円 "               | 4                                          | 73,881                                                                    | 32,453                                    | 17,161                                                                      | 13,792                                                                                        | 111,245                    | 65,094                     |
| 500万円 "               | 5                                          | 60,081                                                                    | 31,177                                    | 12,491                                                                      | 10,649                                                                                        | 88,429                     | 54,829                     |
| 600万円 "               | 6                                          | 49,346                                                                    | 28,025                                    | 8,819                                                                       | 8,583                                                                                         | 71,649                     | 45,642                     |
| 700万円 "               | 7                                          | 40,324                                                                    | 24,583                                    | 6,299                                                                       | 6,950                                                                                         | 58,137                     | 37,800                     |
| 800万円 "               | 8                                          | 31,500                                                                    | 20,480                                    | 4,516                                                                       | 5,152                                                                                         | 45,384                     | 29,965                     |
| 1,000万円 "             | 10                                         | 42,586                                                                    | 28,312                                    | 5,549                                                                       | 7,586                                                                                         | 61,196                     | 40,879                     |
| 1,200万円 "             | 12                                         | 27,196                                                                    | 17,919                                    | 3,241                                                                       | 4,745                                                                                         | 38,995                     | 25,781                     |
| 1,500万円 "             | 15                                         | 28,201                                                                    | 18,324                                    | 3,136                                                                       | 4,807                                                                                         | 39,590                     | 26,387                     |
| 2,000万円 "             | 20                                         | 34,363                                                                    | 21,443                                    | 2,633                                                                       | 5,757                                                                                         | 45,613                     | 30,858                     |
| 3,000万円 "             | 30                                         | 33,108                                                                    | 20,514                                    | 2,540                                                                       | 5,516                                                                                         | 43,194                     | 29,626                     |
| 5,000万円 "             | 50                                         | 19,579                                                                    | 11,880                                    | 1,707                                                                       | 3,066                                                                                         | 25,199                     | 17,386                     |
| 1億円 "                 | 100                                        | 9,582                                                                     | 5,885                                     | 1,004                                                                       | 1,549                                                                                         | 12,488                     | 8,675                      |
| 2億円 "                 | 200                                        | 2,703                                                                     | 1,707                                     | 329                                                                         | 492                                                                                           | 3,617                      | 2,530                      |
| 5億円 "                 | 500                                        | 913                                                                       | 537                                       | 121                                                                         | 187                                                                                           | 1,212                      | 845                        |
| 10億円 "                | 1 billion yen or less                      | 216                                                                       | 136                                       | 40                                                                          | 44                                                                                            | 279                        | 212                        |
| 20億円 "                | 2                                          | 90                                                                        | 52                                        | 13                                                                          | 25                                                                                            | 127                        | 87                         |
| 50億円 "                | 5                                          | 28                                                                        | 11                                        | 5                                                                           | 8                                                                                             | 41                         | 24                         |
| 100億円 "               | 10                                         | 7                                                                         | 4                                         | 1                                                                           | 1                                                                                             | 9                          | 6                          |
| 100億円超                | Over 10 billion yen                        | 4                                                                         | 2                                         | -                                                                           | 2                                                                                             | 6                          | 4                          |
| 計                     | Total                                      | 548,870                                                                   | 288,878                                   | 94,311                                                                      | 98,056                                                                                        | 794,497                    | 492,331                    |
| (所得者別)                | By income earners                          |                                                                           |                                           |                                                                             |                                                                                               |                            |                            |
| 事業所得者                 | Operating income earners                   | 158,739                                                                   | 86,802                                    | 51,485                                                                      | 29,500                                                                                        | 248,932                    | 159,027                    |
| 不動産所得者                | Real estate income earners                 | 73,135                                                                    | 18,856                                    | 15,694                                                                      | 12,244                                                                                        | 98,753                     | 54,650                     |
| 給与所得者                 | Employment income earners                  | 268,916                                                                   | 170,250                                   | 21,656                                                                      | 46,964                                                                                        | 382,365                    | 244,549                    |
| 雑所得者                  | Miscellaneous income earners               | 25,510                                                                    | 4,033                                     | 2,591                                                                       | 5,317                                                                                         | 33,834                     | 16,290                     |
| 他の区分に<br>該当しない<br>所得者 | Income earners not otherwise<br>classified | 22,570                                                                    | 8,937                                     | 2,885                                                                       | 4,031                                                                                         | 30,613                     | 17,815                     |

(注) 「実人」は、実人員を示す。

Note: "Actual" means actual number of taxpayers.

| 基 礎 控 除<br>Basic deduction |                            |                            |                            |                            |                            | 所 得 控 除 合 計<br>Total of deduction from income |                            | 所得金額調整控除 (参考)<br>Ref. Deduction of amount of income adjustment |                            | 区 分<br>Type                       |                                         |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------------------------|----------------------------|----------------------------------------------------------------|----------------------------|-----------------------------------|-----------------------------------------|
| 控除額48万円                    |                            | 控除額32万円                    |                            | 控除額16万円                    |                            | 人 員<br>Number of taxpayers                    | 金 額<br>Amount of deduction | 人 員<br>Number of taxpayers                                     | 金 額<br>Amount of deduction |                                   |                                         |
| 人 員<br>Number of taxpayers | 金 額<br>Amount of deduction | 人 員<br>Number of taxpayers | 金 額<br>Amount of deduction | 人 員<br>Number of taxpayers | 金 額<br>Amount of deduction |                                               |                            |                                                                |                            |                                   |                                         |
| 人<br>Person                | 百万円<br>Million yen         | 人<br>Person                | 百万円<br>Million yen         | 人<br>Person                | 百万円<br>Million yen         | 実人<br>Actual                                  | 百万円<br>Million yen         | 人<br>Person                                                    | 百万円<br>Million yen         | (合計所得階級別)                         | By total income class                   |
| 104,962                    | 50,382                     | -                          | -                          | -                          | -                          | 104,962                                       | 63,948                     | 2,614                                                          | 252                        | 70万円以下                            | 0.7 million yen or less                 |
| 239,971                    | 115,186                    | -                          | -                          | -                          | -                          | 239,971                                       | 155,960                    | 16,038                                                         | 1,527                      | 100万円 "                           | 1                                       |
| 605,167                    | 290,480                    | -                          | -                          | -                          | -                          | 605,167                                       | 506,098                    | 75,965                                                         | 7,354                      | 150万円 "                           | 1.5                                     |
| 737,196                    | 353,854                    | -                          | -                          | -                          | -                          | 737,196                                       | 749,147                    | 155,901                                                        | 15,335                     | 200万円 "                           | 2                                       |
| 689,607                    | 331,011                    | -                          | -                          | -                          | -                          | 689,607                                       | 795,720                    | 177,786                                                        | 17,577                     | 250万円 "                           | 2.5                                     |
| 579,633                    | 278,224                    | -                          | -                          | -                          | -                          | 579,633                                       | 737,443                    | 152,594                                                        | 15,104                     | 300万円 "                           | 3                                       |
| 872,201                    | 418,656                    | -                          | -                          | -                          | -                          | 872,201                                       | 1,228,185                  | 200,515                                                        | 19,816                     | 400万円 "                           | 4                                       |
| 582,128                    | 279,421                    | -                          | -                          | -                          | -                          | 582,128                                       | 917,468                    | 96,997                                                         | 9,542                      | 500万円 "                           | 5                                       |
| 398,190                    | 191,131                    | -                          | -                          | -                          | -                          | 398,190                                       | 685,647                    | 40,075                                                         | 3,903                      | 600万円 "                           | 6                                       |
| 293,845                    | 141,046                    | -                          | -                          | -                          | -                          | 293,845                                       | 549,414                    | 32,494                                                         | 2,465                      | 700万円 "                           | 7                                       |
| 216,374                    | 103,860                    | -                          | -                          | -                          | -                          | 216,374                                       | 428,894                    | 45,184                                                         | 3,772                      | 800万円 "                           | 8                                       |
| 290,498                    | 139,439                    | -                          | -                          | -                          | -                          | 290,498                                       | 599,027                    | 72,056                                                         | 8,786                      | 1,000万円 "                         | 10                                      |
| 186,074                    | 89,316                     | -                          | -                          | -                          | -                          | 186,074                                       | 387,400                    | 52,875                                                         | 6,963                      | 1,200万円 "                         | 12                                      |
| 187,772                    | 90,131                     | -                          | -                          | -                          | -                          | 187,772                                       | 412,795                    | 60,063                                                         | 8,104                      | 1,500万円 "                         | 15                                      |
| 195,641                    | 93,908                     | -                          | -                          | -                          | -                          | 195,641                                       | 470,698                    | 70,003                                                         | 9,670                      | 2,000万円 "                         | 20                                      |
| 89,069                     | 42,753                     | 8,906                      | 2,850                      | 8,652                      | 1,384                      | 171,989                                       | 414,200                    | 59,144                                                         | 8,046                      | 3,000万円 "                         | 30                                      |
| -                          | -                          | -                          | -                          | -                          | -                          | 101,354                                       | 232,208                    | 31,547                                                         | 4,180                      | 5,000万円 "                         | 50                                      |
| -                          | -                          | -                          | -                          | -                          | -                          | 52,432                                        | 131,645                    | 15,209                                                         | 1,968                      | 1億円 "                             | 100                                     |
| -                          | -                          | -                          | -                          | -                          | -                          | 16,411                                        | 46,659                     | 3,218                                                          | 396                        | 2億円 "                             | 200                                     |
| -                          | -                          | -                          | -                          | -                          | -                          | 6,035                                         | 23,434                     | 1,147                                                          | 141                        | 5億円 "                             | 500                                     |
| -                          | -                          | -                          | -                          | -                          | -                          | 1,318                                         | 7,459                      | 364                                                            | 46                         | 10億円 "                            | 1 billion yen or less                   |
| -                          | -                          | -                          | -                          | -                          | -                          | 519                                           | 5,958                      | 121                                                            | 16                         | 20億円 "                            | 2                                       |
| -                          | -                          | -                          | -                          | -                          | -                          | 239                                           | 7,681                      | 23                                                             | 3                          | 50億円 "                            | 5                                       |
| -                          | -                          | -                          | -                          | -                          | -                          | 51                                            | 7,973                      | 7                                                              | 1                          | 100億円 "                           | 10                                      |
| -                          | -                          | -                          | -                          | -                          | -                          | 25                                            | 15,595                     | 1                                                              | 0                          | 100億円超                            | Over 10 billion yen                     |
| 6,268,328                  | 3,008,798                  | 8,906                      | 2,850                      | 8,652                      | 1,384                      | 6,529,632                                     | 9,580,655                  | 1,361,941                                                      | 144,966                    | 計                                 | Total                                   |
|                            |                            |                            |                            |                            |                            |                                               |                            |                                                                |                            | (所得者別)                            | By income earners                       |
| 1,604,971                  | 770,387                    | 1,013                      | 324                        | 1,030                      | 165                        | 1,639,293                                     | 2,292,429                  | 10,496                                                         | 999                        | 事 業 所 得 者                         | Operating income earners                |
| 1,037,450                  | 497,976                    | 881                        | 282                        | 784                        | 125                        | 1,056,704                                     | 1,522,891                  | 97,171                                                         | 8,979                      | 不 動 産 所 得 者                       | Real estate income earners              |
| 2,551,727                  | 1,224,830                  | 5,374                      | 1,720                      | 5,215                      | 834                        | 2,678,523                                     | 4,394,778                  | 861,066                                                        | 95,967                     | 給 与 所 得 者                         | Employment income earners               |
| 804,462                    | 386,141                    | 95                         | 30                         | 85                         | 14                         | 808,039                                       | 935,176                    | 358,240                                                        | 35,437                     | 雑 所 得 者                           | Miscellaneous income earners            |
| 269,718                    | 129,465                    | 1,543                      | 494                        | 1,538                      | 246                        | 347,073                                       | 435,380                    | 34,968                                                         | 3,584                      | 他 該 所<br>の 区 分<br>に 当 し<br>得 ない 者 | Income earners not otherwise classified |

(4) 税額控除表  
Table for tax credits

| 区 分<br>Type                                        | 配 当 控 除<br>Tax credit for dividend |                         | 住宅借入金等特別控除<br>Special credit for housing loan |                         | そ の 他<br>Others            |                         | 控 除 合 計<br>Total of credits |                         |
|----------------------------------------------------|------------------------------------|-------------------------|-----------------------------------------------|-------------------------|----------------------------|-------------------------|-----------------------------|-------------------------|
|                                                    | 人 員<br>Number of taxpayers         | 金 額<br>Amount of credit | 人 員<br>Number of taxpayers                    | 金 額<br>Amount of credit | 人 員<br>Number of taxpayers | 金 額<br>Amount of credit | 人 員<br>Number of taxpayers  | 金 額<br>Amount of credit |
| (合計所得階級別) By total income range                    | 人<br>Person                        | 百万円<br>Million yen      | 人<br>Person                                   | 百万円<br>Million yen      | 人<br>Person                | 百万円<br>Million yen      | 実人<br>Actual                | 百万円<br>Million yen      |
| 70万円以下 0.7 million yen or less                     | 717                                | 8                       | 825                                           | 9                       | 997                        | 11                      | 2,386                       | 26                      |
| 100万円 " 1                                          | 954                                | 5                       | 752                                           | 8                       | 2,326                      | 8                       | 3,978                       | 21                      |
| 150万円 " 1.5                                        | 3,993                              | 23                      | 1,673                                         | 34                      | 8,228                      | 45                      | 13,688                      | 101                     |
| 200万円 " 2                                          | 7,034                              | 47                      | 2,343                                         | 74                      | 13,037                     | 95                      | 21,980                      | 216                     |
| 250万円 " 2.5                                        | 8,946                              | 75                      | 3,025                                         | 125                     | 14,620                     | 155                     | 25,942                      | 355                     |
| 300万円 " 3                                          | 9,521                              | 84                      | 4,108                                         | 219                     | 14,060                     | 154                     | 26,891                      | 457                     |
| 400万円 " 4                                          | 20,003                             | 228                     | 13,852                                        | 1,102                   | 26,331                     | 352                     | 58,014                      | 1,682                   |
| 500万円 " 5                                          | 20,117                             | 325                     | 23,438                                        | 2,914                   | 23,112                     | 405                     | 63,552                      | 3,644                   |
| 600万円 " 6                                          | 17,404                             | 382                     | 30,847                                        | 5,302                   | 19,845                     | 469                     | 64,143                      | 6,153                   |
| 700万円 " 7                                          | 15,629                             | 453                     | 30,038                                        | 6,091                   | 17,246                     | 489                     | 58,597                      | 7,032                   |
| 800万円 " 8                                          | 12,750                             | 463                     | 23,749                                        | 5,182                   | 14,902                     | 514                     | 47,280                      | 6,160                   |
| 1,000万円 " 10                                       | 18,551                             | 872                     | 32,898                                        | 7,594                   | 23,533                     | 973                     | 68,236                      | 9,439                   |
| 1,200万円 " 12                                       | 11,812                             | 730                     | 21,914                                        | 5,327                   | 17,790                     | 909                     | 46,451                      | 6,966                   |
| 1,500万円 " 15                                       | 12,388                             | 838                     | 23,949                                        | 6,190                   | 21,070                     | 1,302                   | 51,597                      | 8,330                   |
| 2,000万円 " 20                                       | 14,945                             | 1,411                   | 27,201                                        | 7,470                   | 26,138                     | 1,977                   | 60,363                      | 10,857                  |
| 3,000万円 " 30                                       | 17,026                             | 2,910                   | 19,647                                        | 5,635                   | 17,172                     | 2,646                   | 47,858                      | 11,191                  |
| 5,000万円 " 50                                       | 14,571                             | 4,251                   | -                                             | -                       | 11,959                     | 3,550                   | 24,666                      | 7,800                   |
| 1億円 " 100                                          | 9,124                              | 5,159                   | -                                             | -                       | 7,605                      | 4,825                   | 15,464                      | 9,983                   |
| 2億円 " 200                                          | 3,291                              | 4,029                   | -                                             | -                       | 2,797                      | 3,947                   | 5,509                       | 7,975                   |
| 5億円 " 500                                          | 1,482                              | 4,116                   | -                                             | -                       | 1,080                      | 6,498                   | 2,315                       | 10,614                  |
| 10億円 " 1 billion yen or less                       | 390                                | 3,066                   | -                                             | -                       | 255                        | 1,898                   | 560                         | 4,965                   |
| 20億円 " 2                                           | 172                                | 2,322                   | -                                             | -                       | 126                        | 3,830                   | 254                         | 6,152                   |
| 50億円 " 5                                           | 81                                 | 2,182                   | -                                             | -                       | 72                         | 2,541                   | 123                         | 4,723                   |
| 100億円 " 10                                         | 19                                 | 426                     | -                                             | -                       | 16                         | 140                     | 27                          | 566                     |
| 100億円超 Over 10 billion yen                         | 13                                 | 2,189                   | -                                             | -                       | 7                          | 43                      | 16                          | 2,232                   |
| 計 Total                                            | 220,933                            | 36,592                  | 260,259                                       | 53,275                  | 284,324                    | 37,774                  | 709,890                     | 127,640                 |
| (所得者別) By income earners                           |                                    |                         |                                               |                         |                            |                         |                             |                         |
| 事業所得者 Operating income earners                     | 22,935                             | 325                     | 69,263                                        | 12,503                  | 63,984                     | 14,819                  | 143,551                     | 27,646                  |
| 不動産所得者 Real estate income earners                  | 48,838                             | 1,458                   | 16,708                                        | 3,198                   | 50,022                     | 1,349                   | 108,438                     | 6,005                   |
| 給与所得者 Employment income earners                    | 102,982                            | 10,028                  | 161,721                                       | 35,399                  | 117,079                    | 10,015                  | 353,826                     | 55,441                  |
| 雑所得者 Miscellaneous income earners                  | 19,707                             | 520                     | 4,879                                         | 553                     | 32,905                     | 1,167                   | 54,592                      | 2,240                   |
| 他の区分にない所得者 Income earners not otherwise classified | 26,471                             | 24,261                  | 7,688                                         | 1,622                   | 20,334                     | 10,425                  | 49,483                      | 36,309                  |

(注) 1 税額控除表の内訳は、主なものを掲げた。

2 「実人」は実人員を示す。

Note: 1 Major items are listed in "Table for tax credit".

2 "Actual" means actual number of taxpayers.

## (5) 源泉徴収税額表

Table for amount of withholding income tax

| 区 分<br>Type           |                                                  | 合 計<br>Total                  |                      | 給与所得に対する税額<br>Tax on employment income |                      | 給与所得以外の所得に対する税額<br>Tax on income other than employment income |                      | うち公的年金等<br>に対する税額<br>Tax on public pension, etc. |                      |
|-----------------------|--------------------------------------------------|-------------------------------|----------------------|----------------------------------------|----------------------|---------------------------------------------------------------|----------------------|--------------------------------------------------|----------------------|
|                       |                                                  |                               |                      |                                        |                      |                                                               |                      | 人 員<br>Number of<br>taxpayers                    | 金 額<br>Amount of tax |
|                       |                                                  | 人 員<br>Number of<br>taxpayers | 金 額<br>Amount of tax | 人 員<br>Number of<br>taxpayers          | 金 額<br>Amount of tax | 人 員<br>Number of<br>taxpayers                                 | 金 額<br>Amount of tax | 人 員<br>Number of<br>taxpayers                    | 金 額<br>Amount of tax |
| (合計所得階級別)             | By total<br>income<br>range                      | 実人<br>Actual                  | 百万円<br>Million yen   | 実人<br>Actual                           | 百万円<br>Million yen   | 人<br>Person                                                   | 百万円<br>Million yen   | 人<br>Person                                      | 百万円<br>Million yen   |
| 70万円以下                | 0.7 million yen<br>or less                       | 14,268                        | 155                  | 11,273                                 | 75                   | 3,997                                                         | 80                   | 1,366                                            | 28                   |
| 100万円 "               | 1                                                | 48,395                        | 387                  | 35,623                                 | 270                  | 13,838                                                        | 116                  | 8,599                                            | 55                   |
| 150万円 "               | 1.5                                              | 223,056                       | 3,090                | 157,507                                | 2,199                | 76,646                                                        | 890                  | 60,586                                           | 696                  |
| 200万円 "               | 2                                                | 372,691                       | 8,255                | 259,207                                | 5,809                | 150,847                                                       | 2,446                | 126,776                                          | 2,032                |
| 250万円 "               | 2.5                                              | 396,575                       | 12,523               | 297,344                                | 9,054                | 171,396                                                       | 3,470                | 144,431                                          | 2,841                |
| 300万円 "               | 3                                                | 350,460                       | 14,869               | 276,414                                | 10,980               | 156,308                                                       | 3,889                | 130,147                                          | 3,140                |
| 400万円 "               | 4                                                | 559,421                       | 35,771               | 456,390                                | 27,833               | 235,732                                                       | 7,938                | 183,920                                          | 5,949                |
| 500万円 "               | 5                                                | 389,605                       | 39,060               | 316,178                                | 31,585               | 148,920                                                       | 7,475                | 100,522                                          | 4,792                |
| 600万円 "               | 6                                                | 275,390                       | 40,722               | 221,286                                | 33,663               | 97,901                                                        | 7,058                | 52,244                                           | 3,535                |
| 700万円 "               | 7                                                | 213,967                       | 46,042               | 173,386                                | 39,284               | 74,151                                                        | 6,758                | 32,838                                           | 2,461                |
| 800万円 "               | 8                                                | 162,846                       | 48,038               | 132,179                                | 41,819               | 57,394                                                        | 6,219                | 22,843                                           | 1,608                |
| 1,000万円 "             | 10                                               | 227,517                       | 98,659               | 184,618                                | 87,068               | 81,658                                                        | 11,591               | 28,951                                           | 1,934                |
| 1,200万円 "             | 12                                               | 153,362                       | 104,407              | 127,035                                | 92,859               | 56,958                                                        | 11,548               | 17,664                                           | 1,144                |
| 1,500万円 "             | 15                                               | 159,533                       | 168,046              | 133,338                                | 148,567              | 63,897                                                        | 19,478               | 17,563                                           | 1,107                |
| 2,000万円 "             | 20                                               | 172,116                       | 309,253              | 146,525                                | 273,715              | 74,198                                                        | 35,538               | 16,036                                           | 1,059                |
| 3,000万円 "             | 30                                               | 153,648                       | 494,209              | 130,977                                | 433,081              | 71,912                                                        | 61,129               | 14,296                                           | 941                  |
| 5,000万円 "             | 50                                               | 89,685                        | 499,566              | 73,676                                 | 420,976              | 48,681                                                        | 78,590               | 9,479                                            | 559                  |
| 1億円 "                 | 100                                              | 45,302                        | 458,437              | 35,510                                 | 373,080              | 27,440                                                        | 85,357               | 5,296                                            | 323                  |
| 2億円 "                 | 200                                              | 13,957                        | 249,675              | 10,679                                 | 196,147              | 8,671                                                         | 53,528               | 1,602                                            | 92                   |
| 5億円 "                 | 500                                              | 5,270                         | 168,103              | 4,005                                  | 121,621              | 3,333                                                         | 46,482               | 622                                              | 39                   |
| 10億円 "                | 1 billion yen<br>or less                         | 1,212                         | 65,524               | 990                                    | 42,696               | 745                                                           | 22,828               | 115                                              | 5                    |
| 20億円 "                | 2                                                | 487                           | 41,235               | 411                                    | 26,429               | 302                                                           | 14,806               | 38                                               | 2                    |
| 50億円 "                | 5                                                | 240                           | 32,567               | 216                                    | 20,401               | 153                                                           | 12,166               | 12                                               | 1                    |
| 100億円 "               | 10                                               | 51                            | 3,972                | 47                                     | 2,311                | 36                                                            | 1,661                | 2                                                | 0                    |
| 100億円超                | Over 10<br>billion yen                           | 24                            | 11,502               | 23                                     | 2,294                | 13                                                            | 9,208                | 1                                                | 0                    |
| 計                     | Total                                            | 4,029,078                     | 2,954,066            | 3,184,837                              | 2,443,815            | 1,625,127                                                     | 510,252              | 975,949                                          | 34,341               |
| (所得者別)                | By income<br>earners                             |                               |                      |                                        |                      |                                                               |                      |                                                  |                      |
| 事業所得者                 | Operating<br>income<br>earners                   | 304,208                       | 253,293              | 143,212                                | 16,370               | 188,677                                                       | 236,923              | 26,360                                           | 774                  |
| 不動産所得者                | Real estate<br>income<br>earners                 | 442,733                       | 46,610               | 193,803                                | 28,945               | 257,933                                                       | 17,666               | 160,586                                          | 4,901                |
| 給与所得者                 | Employment<br>income<br>earners                  | 2,504,240                     | 2,372,128            | 2,497,148                              | 2,296,926            | 569,370                                                       | 75,202               | 249,744                                          | 8,091                |
| 雑所得者                  | Miscellaneous<br>income<br>earners               | 595,310                       | 37,816               | 251,126                                | 9,744                | 513,890                                                       | 28,071               | 485,759                                          | 18,452               |
| 他の区分に<br>該当しない<br>所得者 | Income<br>earners not<br>otherwise<br>classified | 182,587                       | 244,219              | 99,548                                 | 91,829               | 95,257                                                        | 152,389              | 53,500                                           | 2,122                |

(注) 「実人」は実人員を示す。

Note: "Actual" means actual number of taxpayers.

## (6) 専従者表

Table for family employee

| 区 分<br>Type           |                                            | 青 色 申 告 者<br>Persons who filed blue returns |                                                              |                                          |                                                      |             |                                          |                                                         |
|-----------------------|--------------------------------------------|---------------------------------------------|--------------------------------------------------------------|------------------------------------------|------------------------------------------------------|-------------|------------------------------------------|---------------------------------------------------------|
|                       |                                            | 納税者数<br>Number of<br>taxpayers              | 左のうち専従者がある者<br>Number of taxpayers who have family employees |                                          |                                                      |             | 専従者数<br>Number of<br>family<br>employees | 専従者<br>給与額<br>Amount of<br>wages of family<br>employees |
|                       |                                            |                                             | 専従者 1 人<br>の者<br>One family<br>employee                      | 専従者 2 人<br>の者<br>Two family<br>employees | 専従者 3 人<br>以上の者<br>Three or more<br>family employees | 計<br>Total  |                                          |                                                         |
| (合計所得階級別)             | By total income range                      | 人<br>Person                                 | 人<br>Person                                                  | 人<br>Person                              | 人<br>Person                                          | 人<br>Person | 人<br>Person                              | 百万円<br>Million yen                                      |
| 70万円以下                | 0.7 million yen or less                    | 29, 823                                     | 2, 548                                                       | 274                                      | 91                                                   | 2, 913      | 3, 376                                   | 5, 524                                                  |
| 100万円 "               | 1                                          | 72, 734                                     | 7, 539                                                       | 468                                      | 82                                                   | 8, 089      | 8, 743                                   | 9, 345                                                  |
| 150万円 "               | 1.5                                        | 190, 671                                    | 24, 614                                                      | 2, 217                                   | 385                                                  | 27, 216     | 30, 282                                  | 35, 833                                                 |
| 200万円 "               | 2                                          | 231, 401                                    | 31, 615                                                      | 3, 433                                   | 733                                                  | 35, 781     | 40, 791                                  | 53, 486                                                 |
| 250万円 "               | 2.5                                        | 231, 489                                    | 33, 411                                                      | 4, 030                                   | 1, 004                                               | 38, 445     | 44, 612                                  | 63, 812                                                 |
| 300万円 "               | 3                                          | 212, 906                                    | 31, 952                                                      | 4, 154                                   | 1, 149                                               | 37, 255     | 43, 874                                  | 66, 865                                                 |
| 400万円 "               | 4                                          | 354, 514                                    | 54, 570                                                      | 7, 620                                   | 2, 527                                               | 64, 717     | 77, 738                                  | 128, 165                                                |
| 500万円 "               | 5                                          | 270, 468                                    | 42, 384                                                      | 6, 379                                   | 2, 379                                               | 51, 142     | 62, 607                                  | 113, 273                                                |
| 600万円 "               | 6                                          | 201, 891                                    | 32, 250                                                      | 4, 908                                   | 2, 124                                               | 39, 282     | 48, 712                                  | 95, 170                                                 |
| 700万円 "               | 7                                          | 152, 109                                    | 24, 531                                                      | 3, 799                                   | 1, 754                                               | 30, 084     | 37, 653                                  | 78, 228                                                 |
| 800万円 "               | 8                                          | 114, 889                                    | 18, 397                                                      | 2, 799                                   | 1, 460                                               | 22, 656     | 28, 607                                  | 64, 029                                                 |
| 1, 000万円 "            | 10                                         | 154, 130                                    | 24, 723                                                      | 3, 734                                   | 2, 116                                               | 30, 573     | 38, 921                                  | 95, 090                                                 |
| 1, 200万円 "            | 12                                         | 95, 255                                     | 15, 499                                                      | 2, 177                                   | 1, 336                                               | 19, 012     | 24, 099                                  | 63, 943                                                 |
| 1, 500万円 "            | 15                                         | 90, 957                                     | 15, 136                                                      | 1, 864                                   | 1, 175                                               | 18, 175     | 22, 613                                  | 67, 419                                                 |
| 2, 000万円 "            | 20                                         | 88, 603                                     | 15, 428                                                      | 1, 636                                   | 938                                                  | 18, 002     | 21, 715                                  | 75, 952                                                 |
| 3, 000万円 "            | 30                                         | 79, 467                                     | 14, 936                                                      | 1, 257                                   | 617                                                  | 16, 810     | 19, 420                                  | 85, 130                                                 |
| 5, 000万円 "            | 50                                         | 54, 250                                     | 10, 621                                                      | 790                                      | 342                                                  | 11, 753     | 13, 310                                  | 73, 041                                                 |
| 1億円 "                 | 100                                        | 30, 210                                     | 5, 831                                                       | 403                                      | 143                                                  | 6, 377      | 7, 098                                   | 46, 307                                                 |
| 2億円 "                 | 200                                        | 9, 659                                      | 1, 592                                                       | 95                                       | 17                                                   | 1, 704      | 1, 834                                   | 13, 106                                                 |
| 5億円 "                 | 500                                        | 3, 474                                      | 365                                                          | 17                                       | 7                                                    | 389         | 420                                      | 2, 769                                                  |
| 10億円 "                | 1 billion yen or less                      | 675                                         | 40                                                           | 3                                        | 1                                                    | 44          | 49                                       | 222                                                     |
| 20億円 "                | 2                                          | 274                                         | 13                                                           | －                                        | －                                                    | 13          | 13                                       | 99                                                      |
| 50億円 "                | 5                                          | 109                                         | 5                                                            | －                                        | －                                                    | 5           | 5                                        | 45                                                      |
| 100億円 "               | 10                                         | 22                                          | －                                                            | －                                        | －                                                    | －           | －                                        | －                                                       |
| 100億円超                | Over 10 billion yen                        | 9                                           | －                                                            | －                                        | －                                                    | －           | －                                        | －                                                       |
| 計                     | Total                                      | 2, 669, 989                                 | 408, 000                                                     | 52, 057                                  | 20, 380                                              | 480, 437    | 576, 492                                 | 1, 236, 852                                             |
| (所得者別)                | By income earners                          |                                             |                                                              |                                          |                                                      |             |                                          |                                                         |
| 事業所得者                 | Operating income earners                   | 1, 069, 357                                 | 297, 796                                                     | 45, 863                                  | 18, 965                                              | 362, 624    | 449, 402                                 | 1, 035, 738                                             |
| 不動産所得者                | Real estate income earners                 | 751, 337                                    | 72, 004                                                      | 4, 040                                   | 953                                                  | 76, 997     | 83, 101                                  | 140, 680                                                |
| 給与所得者                 | Employment income earners                  | 602, 788                                    | 16, 709                                                      | 881                                      | 160                                                  | 17, 750     | 18, 993                                  | 23, 683                                                 |
| 雑所得者                  | Miscellaneous income earners               | 150, 646                                    | 12, 102                                                      | 439                                      | 76                                                   | 12, 617     | 13, 226                                  | 14, 731                                                 |
| 他の区分に<br>該当しない<br>所得者 | Income earners not otherwise<br>classified | 95, 861                                     | 9, 389                                                       | 834                                      | 226                                                  | 10, 449     | 11, 770                                  | 22, 019                                                 |



| 区 分<br>Type             |                                            | 青 色 申 告 者 以 外 の 者<br>Others    |                                                              |                                          |                                                      |             |                                          |                                                         |
|-------------------------|--------------------------------------------|--------------------------------|--------------------------------------------------------------|------------------------------------------|------------------------------------------------------|-------------|------------------------------------------|---------------------------------------------------------|
|                         |                                            | 納税者数<br>Number of<br>taxpayers | 左のうち専従者がある者<br>Number of taxpayers who have family employees |                                          |                                                      |             | 専従者数<br>Number of<br>family<br>employees | 専従者<br>控除額<br>Amount of<br>wages of family<br>employees |
|                         |                                            |                                | 専従者 1 人<br>の者<br>One family<br>employee                      | 専従者 2 人<br>の者<br>Two family<br>employees | 専従者 3 人<br>以上の者<br>Three or more<br>family employees | 計<br>Total  |                                          |                                                         |
| (合計所得階級別)               | By total income range                      | 人<br>Person                    | 人<br>Person                                                  | 人<br>Person                              | 人<br>Person                                          | 人<br>Person | 人<br>Person                              | 百万円<br>Million yen                                      |
| 70万円以下                  | 0.7 million yen or less                    | 75, 139                        | 851                                                          | 20                                       | 4                                                    | 875         | 909                                      | 552                                                     |
| 100万円 "                 | 1                                          | 167, 237                       | 3, 646                                                       | 81                                       | 4                                                    | 3, 731      | 3, 821                                   | 2, 694                                                  |
| 150万円 "                 | 1.5                                        | 414, 496                       | 8, 956                                                       | 317                                      | 50                                                   | 9, 323      | 9, 748                                   | 7, 082                                                  |
| 200万円 "                 | 2                                          | 505, 795                       | 9, 141                                                       | 467                                      | 58                                                   | 9, 666      | 10, 276                                  | 7, 568                                                  |
| 250万円 "                 | 2.5                                        | 458, 118                       | 8, 066                                                       | 395                                      | 74                                                   | 8, 535      | 9, 096                                   | 6, 815                                                  |
| 300万円 "                 | 3                                          | 366, 727                       | 6, 535                                                       | 396                                      | 68                                                   | 6, 999      | 7, 550                                   | 5, 694                                                  |
| 400万円 "                 | 4                                          | 517, 687                       | 9, 053                                                       | 609                                      | 92                                                   | 9, 754      | 10, 563                                  | 7, 994                                                  |
| 500万円 "                 | 5                                          | 311, 660                       | 5, 413                                                       | 429                                      | 81                                                   | 5, 923      | 6, 533                                   | 4, 900                                                  |
| 600万円 "                 | 6                                          | 196, 299                       | 3, 455                                                       | 281                                      | 60                                                   | 3, 796      | 4, 205                                   | 3, 173                                                  |
| 700万円 "                 | 7                                          | 141, 736                       | 2, 028                                                       | 209                                      | 45                                                   | 2, 282      | 2, 586                                   | 1, 933                                                  |
| 800万円 "                 | 8                                          | 101, 485                       | 1, 315                                                       | 121                                      | 29                                                   | 1, 465      | 1, 647                                   | 1, 245                                                  |
| 1, 000万円 "              | 10                                         | 136, 368                       | 1, 488                                                       | 152                                      | 44                                                   | 1, 684      | 1, 931                                   | 1, 430                                                  |
| 1, 200万円 "              | 12                                         | 90, 819                        | 775                                                          | 72                                       | 19                                                   | 866         | 976                                      | 717                                                     |
| 1, 500万円 "              | 15                                         | 96, 815                        | 638                                                          | 46                                       | 9                                                    | 693         | 757                                      | 563                                                     |
| 2, 000万円 "              | 20                                         | 107, 038                       | 461                                                          | 22                                       | 10                                                   | 493         | 541                                      | 396                                                     |
| 3, 000万円 "              | 30                                         | 93, 167                        | 365                                                          | 17                                       | 2                                                    | 384         | 406                                      | 300                                                     |
| 5, 000万円 "              | 50                                         | 48, 150                        | 182                                                          | 10                                       | 4                                                    | 196         | 216                                      | 157                                                     |
| 1億円 "                   | 100                                        | 22, 968                        | 103                                                          | 5                                        | －                                                    | 108         | 113                                      | 81                                                      |
| 2億円 "                   | 200                                        | 7, 057                         | 25                                                           | 2                                        | －                                                    | 27          | 29                                       | 20                                                      |
| 5億円 "                   | 500                                        | 2, 699                         | 4                                                            | －                                        | －                                                    | 4           | 4                                        | 2                                                       |
| 10億円 "                  | 1 billion yen or less                      | 668                            | 1                                                            | －                                        | －                                                    | 1           | 1                                        | 1                                                       |
| 20億円 "                  | 2                                          | 259                            | －                                                            | －                                        | －                                                    | －           | －                                        | －                                                       |
| 50億円 "                  | 5                                          | 135                            | －                                                            | －                                        | －                                                    | －           | －                                        | －                                                       |
| 100億円 "                 | 10                                         | 29                             | －                                                            | －                                        | －                                                    | －           | －                                        | －                                                       |
| 100億円超                  | Over 10 billion yen                        | 16                             | －                                                            | －                                        | －                                                    | －           | －                                        | －                                                       |
| 計                       | Total                                      | 3, 862, 567                    | 62, 501                                                      | 3, 651                                   | 653                                                  | 66, 805     | 71, 908                                  | 53, 317                                                 |
| (所得者別)                  | By income earners                          |                                |                                                              |                                          |                                                      |             |                                          |                                                         |
| 事 業 所 得 者               | Operating income earners                   | 570, 044                       | 49, 504                                                      | 3, 097                                   | 599                                                  | 53, 200     | 57, 620                                  | 44, 172                                                 |
| 不 動 産 所 得 者             | Real estate income earners                 | 305, 414                       | 5, 394                                                       | 307                                      | 30                                                   | 5, 731      | 6, 109                                   | 4, 267                                                  |
| 給 与 所 得 者               | Employment income earners                  | 2, 076, 320                    | 2, 778                                                       | 120                                      | 9                                                    | 2, 907      | 3, 050                                   | 1, 799                                                  |
| 雑 所 得 者                 | Miscellaneous income earners               | 657, 449                       | 4, 009                                                       | 89                                       | 12                                                   | 4, 110      | 4, 227                                   | 2, 500                                                  |
| 他 の 区 分 に<br>該 当 し ない 者 | Income earners not otherwise<br>classified | 253, 340                       | 816                                                          | 38                                       | 3                                                    | 857         | 902                                      | 579                                                     |



# 3 源泉所得税

統計表を見る方のために

## 1 利用上の注意

この章は、令和4年分の源泉所得税課税状況から成っている。課税状況は全数調査により調査、集計したものである。  
なお、平成28年1月1日から、特定公社債等の利子等が、源泉分離課税の対象から除外され、申告分離課税の対象とされた。

## 2 源泉徴収税率（復興特別所得税を含む。）（令和4年分）

|                            |                                                                                                                 |                          |
|----------------------------|-----------------------------------------------------------------------------------------------------------------|--------------------------|
| (1) 利子所得                   | イ 一般利子等（下記ロ、ハ以外）（源泉分離課税）                                                                                        | 15.315%                  |
|                            | ロ 特定公社債等の利子等（申告分離課税）                                                                                            | 15.315%                  |
|                            | ハ 特定公社債以外の公社債の利子で、その利子の支払法人の特定の同族株主等が支払を受けるもの（総合課税）                                                             | 15.315%                  |
| (2) 配当所得                   | イ 上場株式等の配当等（個人の大口株主を除く。）、特定株式投資信託の収益の分配、公募証券投資信託の収益の分配（特定株式投資信託及び公社債投資信託を除く。）及び特定投資法人の投資口の配当等（総合課税と申告分離課税の選択適用） | 15.315%                  |
|                            | ロ 公募投資信託の収益の分配（証券投資信託、特定株式投資信託及び公募公社債等運用投資信託を除く。）、公募特定受益証券発行信託の収益の分配及び特定目的信託の社債的受益権の剰余金の配当（公募のものに限る。）（申告分離課税）   | 15.315%                  |
|                            | ハ 上記イ及びロ以外の配当等（未上場株式の配当等）（総合課税）                                                                                 | 20.42%                   |
|                            | ニ 私募公社債等運用投資信託の収益の分配及び特定目的信託の社債的受益権の剰余金の配当（私募のものに限る。）（源泉分離課税）                                                   | 15.315%                  |
| (3) 割引債の償還差益（源泉分離課税）       |                                                                                                                 | 18.378%（又は16.336%）       |
| (4) 割引債の償還金に係る差益金額（申告分離課税） |                                                                                                                 | 15.315%                  |
| (5) 源泉徴収選択口座内配当等           |                                                                                                                 | 15.315%                  |
| (6) 特定口座内保管上場株式等の譲渡所得等     |                                                                                                                 | 15.315%                  |
| (7) 給与所得                   | 「給与所得の源泉徴収税額表」に定める額                                                                                             | （略）                      |
| (8) 退職所得                   | イ 「退職所得の受給に関する申告書」を提出した場合                                                                                       | 「退職所得の源泉徴収税額の速算表」（略）     |
|                            | ロ 「退職所得の受給に関する申告書」を提出しなかった場合                                                                                    | 20.42%                   |
| (9) 報酬・料金等                 | イ 居住者に対して支払われるもの                                                                                                |                          |
|                            | (イ) 原稿料等（所得税法第204条1項1号）                                                                                         |                          |
|                            | 弁護士、税理士等（同条1項2号）                                                                                                | 1回の支払金額100万円までの部分 10.21% |
|                            | 職業野球選手、騎手等（同条1項4号）                                                                                              | 100万円超の部分 20.42%         |
|                            | 芸能等についての出演、演出等（同条1項5号）                                                                                          |                          |
|                            | 契約金（同条1項7号）                                                                                                     |                          |
|                            | (ロ) 司法書士、土地家屋調査士、海事代理士（同条1項2号）                                                                                  | 1回の支払金額1万円超の部分           |
|                            | 職業拳闘家（同条1項4号）                                                                                                   | 1回の支払金額5万円超の部分           |
|                            | 外交員、集金人、電力量計の検針人（同条1項4号）                                                                                        | 月中の支払金額12万円超の部分          |
|                            | バー、キャバレーのホステス等（同条1項6号、措置法第41条の20）                                                                               |                          |
|                            |                                                                                                                 | ＝（5千円×計算期間の日数）を超える部分     |
|                            | 広告宣伝の賞金（所得税法第204条1項8号）                                                                                          | 1回の支払金額50万円超の部分          |
|                            | (ハ) 診療報酬（同条1項3号）                                                                                                | ＝月分の支払金額20万円超の部分 10.21%  |
|                            | (ニ) 公的年金等（所得税法第203条の2）                                                                                          | ＝（（公的年金等の支給額）－（控除額））     |
|                            | A 「扶養親族等申告書」を提出することができるもの                                                                                       | 5.105%（又は10.21%）         |
|                            | B 「扶養親族等申告書」を提出することができないもの                                                                                      | 10.21%                   |
|                            | (ホ) 生命保険契約等に基づく年金（所得税法第207条）                                                                                    |                          |
|                            | ＝（支払う年金の額－その年金額に対応する保険料又は掛金の額）で25万円以上のもの                                                                        | 10.21%                   |
|                            | ロ 内国法人に対して支払われるもの                                                                                               |                          |
|                            | ・馬主に支払われる競馬の賞金（所得税法第174条第10号、所得税法第212条第3項）                                                                      |                          |
|                            | ＝（賞金の額の20%＋60万円）を超える部分                                                                                          | 10.21%                   |

## 3 Withholding Income Tax

For the people who use the statistical tables

### 1 Notes on use

This section comprises statistics of taxation for withholding income tax for 2022. The statistics of taxation which was surveyed and computed based on the method of complete enumeration shows the whole picture of taxation for withholding income tax.

Following the revisions made effective on January 1, 2016, interest, etc. from public and corporate bonds have become excluded from the subject of separate taxation at source and subject to separate self-assessment taxation.

### 2 Withholding income tax rate (special income tax for reconstruction is included) (for 2022)

- (1) Interest income
  - (a) Interest, etc. (other than (b) and (c) below) (separate taxation at source) : 15.315%
  - (b) Interest, etc. from public and corporate bonds (separate self-assessment taxation) : 15.315%
  - (c) Interest other than (b) paid to a specific family shareholder, etc. of the corporation which pays the interest (taxation on aggregate income) : 15.315%
- (2) Dividend income
  - (a) Dividend, etc. from listed share, etc. (excluding an individual major shareholder), Distribution from profit on certain share investment trusts, Distribution from profit on public debt securities investment trusts (excluding certain share investment trusts, and bond investment trusts), Dividend, etc. of profit from investments of certain share investment corporations (taxation on aggregate income or separate self-assessment taxation) : 15.315%
  - (b) Distribution of profit on publicly-offered investment trusts (excluding securities investment trusts, certain share investment trusts, publicly-offered bond investment trusts, etc.), Distribution of profit on publicly offered specified unit shares issued trusts, and Dividends of surplus of corporate beneficiary rights of specific purpose trusts (only those of public offering) (separate self-assessment taxation) : 15.315%
  - (c) Dividends other than the above (a) and (b) (dividends, etc. from unlisted share, etc.) (taxation on aggregate income) : 20.42%
  - (d) Distribution of profit on private placement bonds, etc. investment trust and Dividend from surplus of corporate bond beneficial interests of special purpose trusts (private placement only) (separate taxation at source) : 15.315%
- (3) Profit from redemption of discount bond (separate taxation at source) : 18.378 % (or 16.336%)
- (4) Profit on redemption amount of discount bonds (separate self-assessment taxation) : 15.315%
- (5) Dividends, etc. in withholding selection account : 15.315%
- (6) Capital gains of listed stocks held in a special account, etc. : 15.315%
- (7) Employment income : Amount provided in "Tax withholding table for employment income": (omitted)
- (8) Retirement income
  - (a) In the case of "return form for retirement income" being filed ... "Tax withholding table for retirement income": (omitted)
  - (b) In the case of "return form for retirement income" not being filed : 20.42 %
- (9) Remuneration, fee, etc.
  - (a) Paid to residents
    - ① Compensation for manuscripts, etc. (Income Tax Law Sec.204.1.1)  
Lawyer, Certified Public Tax Accountant, etc. (Sec.204.1.2)  
Professional baseball player, Jockey, etc. (Sec.204.1.4)  
Performance, Direction and other activities in entertainment, etc. (Sec.204.1.5)  
Contract money (Sec.204.1.7)
    - ② Judicial scrivener, Land and house investigator, Marine procedure commission agent (Sec. 204. 1. 2)  
= With respect to the amount of pay for one time, part of the amount which exceeds 10,000 yen  
Professional boxer (Sec. 204.1.4)  
= With respect to the amount of pay for one time, part of the amount which exceeds 50,000 yen  
Sales agent, Money collector, Watt-hour meter reader (Sec. 204. 1. 4)  
= With respect to the amount of pay for the month, part of the amount which exceeds 120,000 yen  
Hostess of saloon, cabaret, etc. (Sec. 204. 1. 6, Special Taxation Measure Law Sec.41.20)  
= Part of the amount which exceeds (5000 yen × days)  
Prize money of advertisement (Sec.204 .1.8)  
= With respect to the amount of pay for one time, part of the amount which exceeds 500,000 yen
    - ③ Remuneration for medical treatment (Sec.204 .1. 3)  
= Part of the amount of pay for the month which exceeds 200,000 yen : 10.21 %
    - ④ Public pension, etc. (Sec.203. 2)  
= (Amount of public pension, etc. – Amount of deduction)  
(a) Those who can submit "return form for dependents" : 5.105%(or 10.21%)  
(b) Those who can not submit "return form for dependents" : 10.21 %
    - ⑤ Pension by life insurance contract, etc. (Sec.207)  
= Part of the amount (Annuity paid minus corresponding premium or installment) which exceeds 250,000 yen : 10.21 %
  - (b) Paid to Domestic corporation
    - Prize money owner of a race horse received ( Income Tax Law Sec.174 .10, Income Tax Law Sec.212 .3)  
= Part of the amount which exceeds (Amount of prize money × 20 % + 600,000 yen) : 10.21 %

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<br>Type |      | 源 泉 徴 収 税 額<br>Amount of withholding income tax |                         |                                                                                                                |                           |                           |                                      |                                                 |            |
|-------------|------|-------------------------------------------------|-------------------------|----------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|--------------------------------------|-------------------------------------------------|------------|
|             |      | 利子所得等<br>Interest income, etc.                  | 配当所得<br>Dividend income | 特定口座内保管<br>上場株式等の<br>譲渡所得等<br>Capital gains, etc.,<br>from listed shares,<br>etc., kept in special<br>accounts | 給与所得<br>Employment income | 退職所得<br>Retirement income | 報酬・料金等<br>Remuneration, Fee,<br>etc. | 非居住者等<br>所得<br>Income of non<br>residents, etc. | 計<br>Total |
| 平成29年分      | 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 |
| 令和元年分       | 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 |
| 3           | 2021 | 273,656                                         | 5,393,381               | 845,002                                                                                                        | 11,721,650                | 274,146                   | 1,162,223                            | 759,688                                         | 20,429,744 |
| 4           | 2022 | 299,358                                         | 5,943,998               | 484,088                                                                                                        | 12,356,336                | 272,547                   | 1,203,168                            | 856,674                                         | 21,416,169 |

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) 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<br>Type |                                      | 加 算 税 額    Amount of additional tax |                         |                           |                           |                                      |                                             |            |
|-------------|--------------------------------------|-------------------------------------|-------------------------|---------------------------|---------------------------|--------------------------------------|---------------------------------------------|------------|
|             |                                      | 利子所得等<br>Interest income, etc.      | 配当所得<br>Dividend income | 給与所得<br>Employment income | 退職所得<br>Retirement income | 報酬・料金等<br>Remuneration,<br>Fee, etc. | 非居住者等所得<br>Income of non<br>residents, etc. | 計<br>Total |
| 不納付加算税      | Additional tax<br>on non-<br>payment | 63                                  | 709                     | 7,613                     | 150                       | 629                                  | 136                                         | 9,300      |
| 重 加 算 税     | Additional tax<br>for fraud case     | －                                   | －                       | 1,377                     | －                         | 5                                    | 4                                           | 1,386      |
| 合 計         | Total                                | 63                                  | 709                     | 8,990                     | 150                       | 634                                  | 140                                         | 10,686     |

調査対象等： 令和4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 2022.

(3) 源泉徴収義務者数 (単位：件)
Number of withholding agents (In numbers of cases)

| 区分<br>Type                            |         |                | 源泉徴収義務者数<br>Number of withholding agents |                         |                                                                                                                |                           |                                      |                                                 |
|---------------------------------------|---------|----------------|------------------------------------------|-------------------------|----------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------------------|-------------------------------------------------|
|                                       |         |                | 利子所得等<br>Interest income, etc.           | 配当所得<br>Dividend income | 特定口座内保管<br>上場株式等の<br>譲渡所得等<br>Capital gains, etc.,<br>from listed shares,<br>etc., kept in special<br>accounts | 給与所得<br>Employment income | 報酬・料金等<br>Remuneration, Fee,<br>etc. | 非居住者等<br>所得<br>Income of non<br>residents, etc. |
| 国税局別内訳<br>By Regional Taxation Bureau | 平成29年分  | 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                                          |
|                                       | 令和元年分   | 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                                          |
|                                       | 3       | 2021           | 33,122                                   | 147,779                 | 11,198                                                                                                         | 3,559,981                 | 2,860,605                            | 32,700                                          |
|                                       | 4       | 2022           | 32,570                                   | 149,473                 | 10,775                                                                                                         | 3,569,139                 | 2,874,500                            | 35,261                                          |
|                                       | 札幌      | Sapporo        | 1,392                                    | 6,672                   | 302                                                                                                            | 149,872                   | 96,617                               | 638                                             |
|                                       | 仙台      | Sendai         | 2,182                                    | 10,015                  | 962                                                                                                            | 217,881                   | 158,508                              | 526                                             |
|                                       | 関東信越    | Kanto Shinetsu | 4,052                                    | 16,186                  | 1,459                                                                                                          | 463,954                   | 345,520                              | 2,125                                           |
|                                       | 東京      | Tokyo          | 7,027                                    | 44,098                  | 2,542                                                                                                          | 981,680                   | 882,628                              | 22,181                                          |
|                                       | 金沢      | Kanazawa       | 1,220                                    | 4,695                   | 491                                                                                                            | 83,538                    | 64,380                               | 378                                             |
|                                       | 名古屋     | Nagoya         | 4,615                                    | 18,795                  | 1,363                                                                                                          | 460,552                   | 344,637                              | 2,344                                           |
|                                       | 大阪      | Osaka          | 5,113                                    | 23,456                  | 2,315                                                                                                          | 539,250                   | 466,498                              | 4,686                                           |
|                                       | 広島      | Hiroshima      | 2,147                                    | 8,288                   | 566                                                                                                            | 185,910                   | 149,675                              | 754                                             |
|                                       | 高松      | Takamatsu      | 1,404                                    | 3,896                   | 378                                                                                                            | 110,194                   | 81,220                               | 332                                             |
|                                       | 福岡      | Fukuoka        | 1,511                                    | 7,475                   | 261                                                                                                            | 192,756                   | 141,330                              | 741                                             |
|                                       | 熊本      | Kumamoto       | 1,559                                    | 4,785                   | 113                                                                                                            | 151,569                   | 116,906                              | 269                                             |
| 沖縄                                    | Okinawa | 348            | 1,112                                    | 23                      | 31,983                                                                                                         | 26,581                    | 287                                  |                                                 |
| 合計                                    | Total   | 32,570         | 149,473                                  | 10,775                  | 3,569,139                                                                                                      | 2,874,500                 | 35,261                               |                                                 |

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<br>Type                              |                                     |                                                                                                                  | 課 税 分<br>Taxables            |                                                                                               | 非 課 税 分 等<br>Non-taxables, etc.                                                                                                                                                       |                                                                      |
|------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|
|                                          |                                     |                                                                                                                  | 支 払 金 額<br>Amount of payment | 源泉徴収税額<br>Amount of withholding<br>income tax and special<br>income tax for<br>reconstruction | 障害者等非課税、財形<br>貯蓄非課税分支払金額<br>Amount of payment of non-<br>taxable interest for aged<br>taxpayers, etc., and non-taxable<br>interest from savings for<br>formation of employees' assets | その他非課税分等<br>支払金額<br>Amount of payments of<br>other non-taxables, etc |
| 公 社 債 等 の 利 子 等<br>( 源 泉 徴 収 義 務 特 例 分 ) | 公 債                                 | Public bond                                                                                                      | 50,439                       | 6,885                                                                                         | 14,009                                                                                                                                                                                | 8,653,126                                                            |
|                                          | 社 債                                 | Corporate bond                                                                                                   | 266,126                      | 40,505                                                                                        | 3,557                                                                                                                                                                                 | 1,408,328                                                            |
|                                          | 銀 行 預 金                             | Bank deposit                                                                                                     | 268,525                      | 40,718                                                                                        | 1,044                                                                                                                                                                                 | 50,049                                                               |
|                                          | 銀行以外の金融機関の預貯金                       | Deposit interest in a financial<br>institution other than bank                                                   | 100,021                      | 15,160                                                                                        | 1,941                                                                                                                                                                                 | 134,388                                                              |
|                                          | その他勤務先預金等の利子                        | Deposit interest in a work place                                                                                 | 67,703                       | 10,111                                                                                        | 305                                                                                                                                                                                   | 227                                                                  |
|                                          | 合同運用信託の収益の分配                        | Profit dividend of joint trust                                                                                   | 8,273                        | 1,254                                                                                         | 1,988                                                                                                                                                                                 | 3,832                                                                |
|                                          | 公社債投資信託の収益の分配等                      | Profit dividend of bond investment<br>trusts, etc.                                                               | 61,193                       | 8,465                                                                                         | 37                                                                                                                                                                                    | 4,098                                                                |
|                                          | 特定公社債等の利子等<br>( 源 泉 徴 収 義 務 特 例 分 ) | Interest, etc. from public and corporate<br>bonds (Special provision for liability of<br>withholding income tax) | 143,631                      | 22,009                                                                                        | 67,753                                                                                                                                                                                | 410,578                                                              |
|                                          | 小 計                                 | Subtotal                                                                                                         | 965,910                      | 145,107                                                                                       | 90,633                                                                                                                                                                                | 10,664,627                                                           |
|                                          | 定期積金の給付補てん金等                        | Compensation money for benefits of<br>periodical deposit, etc.                                                   | 94,132                       | 14,190                                                                                        | —                                                                                                                                                                                     | 2,054                                                                |
| 匿名組合契約等に基づく<br>利益の分配、生命保険等の差益            |                                     | Profit dividend accruing from<br>anonymous association contract,<br>Margin profit of life insurance, etc.        | 702,484                      | 139,780                                                                                       | 2,109                                                                                                                                                                                 | 166,977                                                              |
|                                          | 割引債の償還差益                            | Profit from redemption of discount<br>bond                                                                       | 1,690                        | 281                                                                                           | —                                                                                                                                                                                     | —                                                                    |
| 計                                        |                                     |                                                                                                                  | 1,764,216                    | 299,358                                                                                       | 92,741                                                                                                                                                                                | 10,833,658                                                           |

調査対象等： この表は、令和4年2月から令和5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<br>Type                                                |                                                                                                                                                                 | 課 税 分<br>Taxables             |                                                                                            | 非 課 税 分 等<br>Non-taxables, etc. |
|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------|---------------------------------|
|                                                            |                                                                                                                                                                 | 支 払 金 額<br>Amount of payments | 源泉徴収税額<br>Amount of withholding<br>income tax and special<br>income tax for reconstruction | 支 払 金 額<br>Amount of payments   |
| 剰余金又は利益の配当、剰余金の分配、<br>基金利息の分配、特定投資法人の投資の<br>配当等            | Dividend of profit or interest, dividend of profit,<br>dividend of basic interest, dividend of profit from<br>investments of special investment firms           | 28,646,866                    | 5,301,990                                                                                  | 14,706,796                      |
| 投資信託(公社債投資信託及び公募公社<br>債等運用投資信託を除く。)及び<br>特定受益証券発行信託の収益の分配等 | Profit dividend accruing from investment trust<br>(excluding bond investment trusts, publicly-offered<br>bond investment trusts, etc.) or special purpose trust | 1,531,788                     | 302,963                                                                                    | 955,489                         |
| 源 泉 徴 収 選 択 口 座 内 配 当 等                                    | Dividends, etc. in withholding selection account                                                                                                                | 2,236,652                     | 339,045                                                                                    | —                               |
| 計                                                          | Total                                                                                                                                                           | 32,415,307                    | 5,943,998                                                                                  | 15,662,285                      |

調査対象等： この表は、令和4年2月から令和5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)

| 合 計<br>Total                  |                                                                                               |                           |                                                                                                            |
|-------------------------------|-----------------------------------------------------------------------------------------------|---------------------------|------------------------------------------------------------------------------------------------------------|
| 支 払 金 額<br>Amount of payments | 源泉徴収税額<br>Amount of withholding<br>income tax and special<br>income tax for<br>reconstruction | 区 分<br>Type               |                                                                                                            |
| 8,717,573                     | 6,885                                                                                         | 公 債                       | Public bond                                                                                                |
| 1,678,011                     | 40,505                                                                                        | 社 債                       | Corporate bond                                                                                             |
| 319,617                       | 40,718                                                                                        | 銀 行 預 金                   | Bank deposit                                                                                               |
| 236,351                       | 15,160                                                                                        | 銀行以外の金融機関の預貯金利子           | Deposit interest in a financial institution other than bank                                                |
| 68,235                        | 10,111                                                                                        | その他勤務先預金等の利子              | Deposit interest in a work place                                                                           |
| 14,093                        | 1,254                                                                                         | 合同運用信託の収益の分配              | Profit dividend of joint trust                                                                             |
| 65,328                        | 8,465                                                                                         | 公社債投資信託の収益の分配等            | Profit dividend of bond investment trusts, etc.                                                            |
| 621,962                       | 22,009                                                                                        | 特定公社債等の利子等<br>(源泉徴収義務特例分) | Interest, etc. from public and corporate bonds (Special provision for liability of withholding income tax) |
| 11,721,170                    | 145,107                                                                                       | 小 計                       | Subtotal                                                                                                   |
| 96,186                        | 14,190                                                                                        | 定期積金の給付補てん金等              | Compensation money for benefits of periodical deposit, etc.                                                |
| 871,570                       | 139,780                                                                                       | 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.        |
| 1,690                         | 281                                                                                           | 割引債の償還差益                  | Profit from redemption of discount bond                                                                    |
| 12,690,616                    | 299,358                                                                                       | 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 2022 and January of 2023.

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<br>Total                  |                                                                                               |                                                    |                                                                                                                                                           |
|-------------------------------|-----------------------------------------------------------------------------------------------|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 支 払 金 額<br>Amount of payments | 源泉徴収税額<br>Amount of withholding<br>income tax and special<br>income tax for<br>reconstruction | 区 分<br>Type                                        |                                                                                                                                                           |
| 43,353,662                    | 5,301,990                                                                                     | 剰余金又は利益の配当、剰余金の分配、基本利息の分配、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           |
| 2,487,278                     | 302,963                                                                                       | 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 |
| 2,236,652                     | 339,045                                                                                       | 源泉徴収選択口座内配当等                                       | Dividends, etc. in withholding selection account                                                                                                          |
| 48,077,592                    | 5,943,998                                                                                     | 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 2022 and January 2023.

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<br>Type                                                                                                    | 源泉徴収選択口座内調整所得金額等<br>Amount of adjustment income in withholding selection account, etc. | 源泉徴収税額<br>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<br>Capital gains, from transfer of listed stocks, etc. in withholding selection account | 3, 164, 958                                                                            | 484, 088                                                                             |

調査対象等： 令和4年2月から令和5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」等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, etc. during the period between February 2022 and January 2023.

(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<br>Type                                                                           | 官 公 庁<br>Public offices           |                                                                                      | そ の 他<br>Others           |                                                                                      | 合 計<br>Total              |                                                                                      |              |
|---------------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------------------------------|---------------------------|--------------------------------------------------------------------------------------|---------------------------|--------------------------------------------------------------------------------------|--------------|
|                                                                                       | 支 払 金 額<br>Amount of paid         | 源泉徴収税額<br>Amount of withholding income tax and special income tax for reconstruction | 支 払 金 額<br>Amount of paid | 源泉徴収税額<br>Amount of withholding income tax and special income tax for reconstruction | 支 払 金 額<br>Amount of paid | 源泉徴収税額<br>Amount of withholding income tax and special income tax for reconstruction |              |
|                                                                                       |                                   |                                                                                      |                           |                                                                                      |                           |                                                                                      |              |
| Employment income<br>給与所得<br>給与所得                                                     | 俸給、給料、賞与<br>Salary, Wages, Bonus  | 27, 081, 597                                                                         | 1, 023, 117               | 283, 792, 951                                                                        | 11, 308, 283              | 310, 874, 548                                                                        | 12, 331, 400 |
|                                                                                       | 日雇労働者の賃金<br>Wages of day laborers | 37, 064                                                                              | 1, 003                    | 1, 265, 977                                                                          | 23, 933                   | 1, 303, 041                                                                          | 24, 936      |
|                                                                                       | 計<br>Total                        | 27, 118, 662                                                                         | 1, 024, 120               | 285, 058, 928                                                                        | 11, 332, 216              | 312, 177, 590                                                                        | 12, 356, 336 |
|                                                                                       | 退職所得<br>Retirement income         | 1, 496, 258                                                                          | 13, 710                   | 8, 088, 124                                                                          | 258, 837                  | 9, 584, 382                                                                          | 272, 547     |
| 災害減免法により<br>徴収猶予したもの<br>Deferment of collection deferred by<br>Disaster Exemption Act |                                   | -                                                                                    |                           | 776                                                                                  |                           | 776                                                                                  |              |

調査対象等： 1 令和4年分の給与所得、退職所得の源泉所得税について、令和5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4年2月から令和5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」等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 2022 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, 2023, and “Accounting statement of collection of income tax on employment income and retirement income”, etc. submitted between February 2022 and January 2023.

Subject of survey, etc.: 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.

Terminology: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)  
(In millions of yen)

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

| 区分<br>Type  | 給与所得<br>Employment income                                    |                                                                                      |                                                       |                                                                                      | 退職所得<br>Retirement income |                                                                                      |
|-------------|--------------------------------------------------------------|--------------------------------------------------------------------------------------|-------------------------------------------------------|--------------------------------------------------------------------------------------|---------------------------|--------------------------------------------------------------------------------------|
|             | 俸給・給料・賞与等（官公庁）<br>Salary, Wages, Bonus, etc.(public offices) |                                                                                      | 俸給・給料・賞与等（その他）<br>Salary, Wages, Bonus, etc. (others) |                                                                                      | 支払金額<br>Amount of paid    | 源泉徴収税額<br>Amount of withholding income tax and special income tax for reconstruction |
|             | 支払金額<br>Amount of paid                                       | 源泉徴収税額<br>Amount of withholding income tax and special income tax for reconstruction | 支払金額<br>Amount of paid                                | 源泉徴収税額<br>Amount of withholding income tax and special income tax for reconstruction |                           |                                                                                      |
| 平成29年分 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                                                                              |
| 令和元年分 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                                                                              |
| 3 2021      | 27,241,299                                                   | 1,031,336                                                                            | 275,516,669                                           | 10,690,313                                                                           | 9,552,695                 | 274,146                                                                              |
| 4 2022      | 27,118,662                                                   | 1,024,120                                                                            | 285,058,928                                           | 11,332,216                                                                           | 9,584,382                 | 272,547                                                                              |

(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)  
(In millions of yen)

Statistics of taxation on remuneration/fee, etc.

| 区分<br>Type                                                                                                     |                                                                                                                      | 支払金額<br>Amount of paid | 源泉徴収税額<br>Amount of withholding income tax and special income tax for reconstruction |
|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|------------------------|--------------------------------------------------------------------------------------|
| Subject to Income Tax Law Sec.204<br>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<br>Manuscript fee and remuneration or fee for music composition, broadcasting, speech, etc. | 1,120,853              | 155,041                                                                              |
|                                                                                                                | 弁護士、税理士等の報酬又は料金<br>Remuneration or fee of lawyer, Certified Public Tax Accountant, etc.                              | 2,629,869              | 276,679                                                                              |
|                                                                                                                | 診療報酬<br>Remuneration for medical treatment                                                                           | 1,945,798              | 165,517                                                                              |
|                                                                                                                | 職業野球の選手、騎手、外交員等の報酬又は料金<br>Remuneration or fee of professional baseball player, Jockey, sales agent, etc.             | 2,138,703              | 141,536                                                                              |
|                                                                                                                | 芸能等についての出演、演出等の報酬又は料金<br>Remuneration or fee for performance, direction in entertainment, etc.                       | 323,705                | 42,397                                                                               |
|                                                                                                                | バー、キャバレーのホステス等の報酬又は料金<br>Remuneration or fee of hostess of bar or cabaret, etc.                                      | 435,840                | 27,422                                                                               |
|                                                                                                                | 契約金・賞金<br>Contract money, and prize money                                                                            | 212,301                | 12,040                                                                               |
|                                                                                                                | 小計<br>Subtotal                                                                                                       | 8,807,070              | 820,632                                                                              |
|                                                                                                                | 法第203条の2該当分（公的年金等）<br>Subject to Income Tax Law Sec.203.2 (Public pension, etc)                                      | 30,217,824             | 281,934                                                                              |
|                                                                                                                | 法第207条該当分（生命保険契約等に基づく年金）<br>Subject to Income Tax Law Sec.207 (Pension based on life insurance contract)             | 6,294,831              | 96,935                                                                               |
| 法第174条該当分（馬主が受ける競馬の賞金等）<br>Subject to Income Tax Law Sec.174 (Prize of horse racing paid to horse owner, etc.) |                                                                                                                      | 64,773                 | 3,667                                                                                |
| 計<br>Total                                                                                                     |                                                                                                                      | 45,384,497             | 1,203,168                                                                            |
| 災害減免法により徴収猶予したもの<br>Deferment of collection deferred by Disaster Exemption Act                                 |                                                                                                                      |                        | 150                                                                                  |

調査対象等： 令和4年分の報酬・料金等の源泉所得税について、令和5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4年2月から令和5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 2022 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, 2023 and February, 2022 and January, 2023.

(10) 非居住者等所得の課税状況

Statistics of taxation on non-residents,etc.

(単位：百万円)

(In millions of yen)

| 区 分<br>Type                                                                                                                                                                                                                                                                                                                                                                                          | 支 払 金 額<br>Amount of paid | 源泉徴収税額<br>Amount of withholding income<br>tax and special income tax<br>for reconstruction |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------------------------------------------------------------------------|
| 公 社 債 ・ 預 貯 金 の 利 子 等<br>Interest from bond and debenture or deposit, etc.                                                                                                                                                                                                                                                                                                                           | △ 1, 329                  | △ 62                                                                                       |
| 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<br>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 | 6, 199, 667               | 580, 155                                                                                   |
| 匿名組合契約に基づく利益の分配<br>Dividend of profit based on anonymous association contract                                                                                                                                                                                                                                                                                                                        | 237, 615                  | 46, 930                                                                                    |
| 給 与 ・ 賞 与 等<br>Wages, bonus, etc.                                                                                                                                                                                                                                                                                                                                                                    | 226, 888                  | 29, 577                                                                                    |
| 退 職 所 得<br>Retirement income                                                                                                                                                                                                                                                                                                                                                                         | 77, 928                   | 15, 213                                                                                    |
| 役 務 の 報 酬<br>Remuneration for providing services                                                                                                                                                                                                                                                                                                                                                     | 4, 894                    | 773                                                                                        |
| 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<br>Royalty or compensation for transfer of industrial rights or other rights for technology                                                                                                                                                                                                                                                                        | 357, 351                  | 36, 575                                                                                    |
| 著作権の使用料又はその譲渡による対価<br>Royalty or compensation for transfer of copyright                                                                                                                                                                                                                                                                                                                              | 747, 474                  | 69, 157                                                                                    |
| 貸 付 金 の 利 子<br>Interest income from loan                                                                                                                                                                                                                                                                                                                                                             | 164, 645                  | 19, 078                                                                                    |
| 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<br>Income from rent of real estate or right of quarrying, mining lease, or lease of aircraft or ship                                                                                                                                                                                                                                                               | 112, 593                  | 17, 488                                                                                    |
| 機 械 等 の 使 用 料<br>Real estate fee of machinery, etc.                                                                                                                                                                                                                                                                                                                                                  | -                         | -                                                                                          |
| 土 地 等 の 譲 渡 に よ る 対 価<br>Compensation for transfer of land, etc.                                                                                                                                                                                                                                                                                                                                     | 129, 783                  | 13, 761                                                                                    |
| 人 的 役 務 提 供 事 業 の 対 価<br>Compensation for providing personal service                                                                                                                                                                                                                                                                                                                                 | 187, 015                  | 27, 766                                                                                    |
| 生 命 保 険 契 約 等 に 基 づ く 年 金<br>Pension based on life insurance contract                                                                                                                                                                                                                                                                                                                                | 577                       | 51                                                                                         |
| 賞 金<br>Prize money                                                                                                                                                                                                                                                                                                                                                                                   | 3, 736                    | 213                                                                                        |
| 合 計<br>Total                                                                                                                                                                                                                                                                                                                                                                                         | 8, 448, 836               | 856, 674                                                                                   |

調査対象等： 令和4年分の非居住者等の源泉所得税について、令和4年2月から令和5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」等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 2022 was made on the basis of “Accounting statement of collection of income tax on payment records of salary, etc. paid to non-residents” submitted between February 2022 and January 2023.

(11) 都道府県別の課税状況

(単位：百万円)  
(In millions of yen)

| 国税局・<br>都道府県<br>Regional Taxation<br>Bureau / Prefecture |                    |  | 源 泉 徴 収 税 額<br>Amount of withholding income tax and special income tax for reconstruction |                            |                                                                                                             |                                 |                                 |                                      |                                                 |              |
|----------------------------------------------------------|--------------------|--|-------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------|--------------------------------------|-------------------------------------------------|--------------|
|                                                          |                    |  | 区 分<br>Type                                                                               |                            |                                                                                                             |                                 |                                 |                                      |                                                 |              |
|                                                          |                    |  | 利子所得等<br>Interest income,<br>etc.                                                         | 配 当 所 得<br>Dividend income | 特定口座内保管<br>上場株式等の<br>譲渡所得等<br>Capital gains, etc., from<br>listed shares, etc., kept<br>in special accounts | 給 与 所 得<br>Employment<br>income | 退 職 所 得<br>Retirement<br>income | 報酬・料金等<br>Remuneration,<br>Fee, etc. | 非居住者等<br>所得<br>Income of non<br>residents, etc. | 合 計<br>Total |
| 札 幌<br>Sapporo                                           | 北海道<br>Hokkaido    |  | 2, 373                                                                                    | 40, 694                    | 4, 982                                                                                                      | 310, 853                        | 6, 939                          | 9, 425                               | 1, 502                                          | 376, 768     |
| 仙 台<br>Sendai                                            | 青 森<br>Aomori      |  | 911                                                                                       | 6, 095                     | 575                                                                                                         | 52, 687                         | 932                             | 1, 494                               | 168                                             | 62, 861      |
|                                                          | 岩 手<br>Iwate       |  | 1, 073                                                                                    | 5, 700                     | 749                                                                                                         | 52, 253                         | 1, 161                          | 1, 754                               | 54                                              | 62, 745      |
|                                                          | 宮 城<br>Miyagi      |  | 1, 335                                                                                    | 38, 983                    | 2, 337                                                                                                      | 133, 959                        | 2, 870                          | 6, 521                               | 499                                             | 186, 505     |
|                                                          | 秋 田<br>Akita       |  | 159                                                                                       | 6, 900                     | 640                                                                                                         | 39, 425                         | 1, 044                          | 1, 174                               | 155                                             | 49, 497      |
|                                                          | 山 形<br>Yamagata    |  | 236                                                                                       | 7, 715                     | 808                                                                                                         | 49, 810                         | 759                             | 1, 729                               | 161                                             | 61, 218      |
|                                                          | 福 島<br>Fukushima   |  | 997                                                                                       | 16, 083                    | 1, 699                                                                                                      | 98, 569                         | 2, 741                          | 2, 674                               | 466                                             | 123, 229     |
|                                                          | 計<br>Total         |  | 4, 711                                                                                    | 81, 476                    | 6, 807                                                                                                      | 426, 703                        | 9, 508                          | 15, 347                              | 1, 504                                          | 546, 055     |
| 関東信越<br>Kanto<br>Shinetsu                                | 茨 城<br>Ibaraki     |  | 870                                                                                       | 22, 094                    | 3, 687                                                                                                      | 157, 172                        | 2, 835                          | 4, 389                               | 705                                             | 191, 753     |
|                                                          | 栃 木<br>Tochigi     |  | 579                                                                                       | 12, 901                    | 3, 175                                                                                                      | 122, 266                        | 2, 341                          | 3, 395                               | 889                                             | 145, 547     |
|                                                          | 群 馬<br>Gunma       |  | 811                                                                                       | 22, 505                    | 2, 857                                                                                                      | 123, 763                        | 2, 702                          | 3, 766                               | 442                                             | 156, 845     |
|                                                          | 埼 玉<br>Saitama     |  | 3, 525                                                                                    | 60, 301                    | 11, 885                                                                                                     | 378, 740                        | 7, 827                          | 14, 785                              | 2, 765                                          | 479, 829     |
|                                                          | 新 潟<br>Niigata     |  | 918                                                                                       | 20, 172                    | 2, 962                                                                                                      | 115, 111                        | 2, 546                          | 4, 088                               | 391                                             | 146, 187     |
|                                                          | 長 野<br>Nagano      |  | 1, 169                                                                                    | 22, 629                    | 2, 603                                                                                                      | 125, 088                        | 2, 411                          | 5, 483                               | 559                                             | 159, 942     |
|                                                          | 計<br>Total         |  | 7, 872                                                                                    | 160, 602                   | 27, 169                                                                                                     | 1, 022, 139                     | 20, 663                         | 35, 907                              | 5, 752                                          | 1, 280, 103  |
| 東 京<br>Tokyo                                             | 千 葉<br>Chiba       |  | 2, 755                                                                                    | 57, 782                    | 11, 203                                                                                                     | 301, 200                        | 4, 875                          | 12, 007                              | 3, 223                                          | 393, 045     |
|                                                          | 東 京<br>Tokyo       |  | 221, 761                                                                                  | 4, 218, 881                | 280, 632                                                                                                    | 4, 854, 083                     | 105, 867                        | 797, 628                             | 793, 640                                        | 11, 272, 492 |
|                                                          | 神奈川<br>Kanagawa    |  | 7, 349                                                                                    | 177, 749                   | 18, 387                                                                                                     | 666, 487                        | 15, 521                         | 30, 119                              | 14, 458                                         | 930, 070     |
|                                                          | 山 梨<br>Yamanashi   |  | 361                                                                                       | 7, 234                     | 1, 212                                                                                                      | 54, 474                         | 497                             | 1, 967                               | 174                                             | 65, 918      |
|                                                          | 計<br>Total         |  | 232, 227                                                                                  | 4, 461, 646                | 311, 433                                                                                                    | 5, 876, 244                     | 126, 759                        | 841, 721                             | 811, 496                                        | 12, 661, 526 |
| 金 沢<br>Kanazawa                                          | 富 山<br>Toyama      |  | 600                                                                                       | 15, 731                    | 2, 072                                                                                                      | 71, 190                         | 1, 961                          | 2, 525                               | 223                                             | 94, 302      |
|                                                          | 石 川<br>Ishikawa    |  | 1, 070                                                                                    | 14, 542                    | 2, 518                                                                                                      | 70, 026                         | 2, 209                          | 2, 573                               | 105                                             | 93, 042      |
|                                                          | 福 井<br>Fukui       |  | 284                                                                                       | 11, 461                    | 1, 525                                                                                                      | 46, 886                         | 893                             | 1, 716                               | 166                                             | 62, 929      |
|                                                          | 計<br>Total         |  | 1, 953                                                                                    | 41, 734                    | 6, 115                                                                                                      | 188, 101                        | 5, 062                          | 6, 814                               | 494                                             | 250, 273     |
| 名 古 屋<br>Nagoya                                          | 岐 阜<br>Gifu        |  | 1, 006                                                                                    | 21, 260                    | 4, 007                                                                                                      | 123, 075                        | 2, 831                          | 6, 684                               | 237                                             | 159, 100     |
|                                                          | 静 岡<br>Shizuoka    |  | 3, 749                                                                                    | 52, 892                    | 7, 269                                                                                                      | 247, 661                        | 4, 493                          | 9, 871                               | 1, 980                                          | 327, 916     |
|                                                          | 愛 知<br>Aichi       |  | 8, 406                                                                                    | 261, 888                   | 22, 242                                                                                                     | 773, 305                        | 15, 802                         | 27, 738                              | 6, 666                                          | 1, 116, 046  |
|                                                          | 三 重<br>Mie         |  | 766                                                                                       | 15, 262                    | 3, 442                                                                                                      | 103, 229                        | 2, 423                          | 3, 622                               | 305                                             | 129, 049     |
|                                                          | 計<br>Total         |  | 13, 926                                                                                   | 351, 301                   | 36, 961                                                                                                     | 1, 247, 271                     | 25, 550                         | 47, 916                              | 9, 188                                          | 1, 732, 112  |
| 大 阪<br>Osaka                                             | 滋 賀<br>Shiga       |  | 755                                                                                       | 11, 371                    | 2, 077                                                                                                      | 70, 454                         | 1, 332                          | 2, 666                               | 188                                             | 88, 844      |
|                                                          | 京 都<br>Kyoto       |  | 2, 899                                                                                    | 64, 293                    | 6, 082                                                                                                      | 216, 491                        | 3, 699                          | 13, 231                              | 2, 260                                          | 308, 956     |
|                                                          | 大 阪<br>Osaka       |  | 11, 902                                                                                   | 346, 556                   | 30, 769                                                                                                     | 1, 108, 106                     | 28, 960                         | 154, 130                             | 12, 116                                         | 1, 692, 539  |
|                                                          | 兵 庫<br>Hyogo       |  | 4, 608                                                                                    | 76, 879                    | 12, 935                                                                                                     | 344, 597                        | 8, 765                          | 14, 429                              | 4, 385                                          | 466, 598     |
|                                                          | 奈 良<br>Nara        |  | 618                                                                                       | 6, 788                     | 3, 080                                                                                                      | 56, 793                         | 1, 265                          | 2, 173                               | 157                                             | 70, 873      |
|                                                          | 和歌山<br>Wakayama    |  | 324                                                                                       | 4, 152                     | 1, 667                                                                                                      | 45, 205                         | 1, 700                          | 1, 954                               | 66                                              | 55, 069      |
|                                                          | 計<br>Total         |  | 21, 106                                                                                   | 510, 039                   | 56, 610                                                                                                     | 1, 841, 648                     | 45, 720                         | 188, 583                             | 19, 173                                         | 2, 682, 879  |
| 広 島<br>Hiroshima                                         | 鳥 取<br>Tottori     |  | 194                                                                                       | 4, 383                     | 536                                                                                                         | 24, 766                         | 508                             | 819                                  | 30                                              | 31, 236      |
|                                                          | 島 根<br>Shimane     |  | 525                                                                                       | 5, 746                     | 295                                                                                                         | 31, 622                         | 500                             | 905                                  | 95                                              | 39, 689      |
|                                                          | 岡 山<br>Okayama     |  | 2, 416                                                                                    | 21, 770                    | 3, 427                                                                                                      | 108, 417                        | 2, 932                          | 4, 054                               | 471                                             | 143, 489     |
|                                                          | 広 島<br>Hiroshima   |  | 2, 678                                                                                    | 44, 024                    | 4, 799                                                                                                      | 203, 328                        | 4, 260                          | 7, 029                               | 1, 984                                          | 268, 102     |
|                                                          | 山 口<br>Yamaguchi   |  | 958                                                                                       | 37, 932                    | 1, 866                                                                                                      | 79, 032                         | 2, 104                          | 2, 497                               | 916                                             | 125, 304     |
|                                                          | 計<br>Total         |  | 6, 770                                                                                    | 113, 856                   | 10, 924                                                                                                     | 447, 166                        | 10, 304                         | 15, 305                              | 3, 495                                          | 607, 820     |
| 高 松<br>Takamatsu                                         | 徳 島<br>Tokushima   |  | 679                                                                                       | 7, 007                     | 2, 146                                                                                                      | 41, 273                         | 1, 140                          | 1, 377                               | 174                                             | 53, 796      |
|                                                          | 香 川<br>Kagawa      |  | 883                                                                                       | 14, 452                    | 2, 184                                                                                                      | 59, 784                         | 1, 281                          | 2, 533                               | 33                                              | 81, 150      |
|                                                          | 愛 媛<br>Ehime       |  | 986                                                                                       | 26, 984                    | 2, 311                                                                                                      | 79, 472                         | 1, 668                          | 2, 375                               | 246                                             | 114, 042     |
|                                                          | 高 知<br>Kochi       |  | 541                                                                                       | 3, 717                     | 865                                                                                                         | 35, 262                         | 670                             | 1, 385                               | 31                                              | 42, 471      |
|                                                          | 計<br>Total         |  | 3, 089                                                                                    | 52, 160                    | 7, 505                                                                                                      | 215, 791                        | 4, 759                          | 7, 670                               | 484                                             | 291, 459     |
| 福 岡<br>Fukuoka                                           | 福 岡<br>Fukuoka     |  | 2, 728                                                                                    | 63, 846                    | 8, 333                                                                                                      | 332, 203                        | 7, 314                          | 18, 291                              | 1, 946                                          | 434, 661     |
|                                                          | 佐 賀<br>Saga        |  | 204                                                                                       | 5, 777                     | 674                                                                                                         | 37, 983                         | 1, 140                          | 1, 656                               | 45                                              | 47, 477      |
|                                                          | 長 崎<br>Nagasaki    |  | 183                                                                                       | 11, 426                    | 1, 383                                                                                                      | 60, 000                         | 1, 249                          | 2, 031                               | 259                                             | 76, 530      |
|                                                          | 計<br>Total         |  | 3, 114                                                                                    | 81, 048                    | 10, 390                                                                                                     | 430, 186                        | 9, 703                          | 21, 978                              | 2, 249                                          | 558, 669     |
| 熊 本<br>Kumamoto                                          | 熊 本<br>Kumamoto    |  | 567                                                                                       | 24, 227                    | 1, 754                                                                                                      | 92, 108                         | 2, 469                          | 3, 344                               | 69                                              | 124, 538     |
|                                                          | 大 分<br>Oita        |  | 339                                                                                       | 6, 005                     | 942                                                                                                         | 55, 296                         | 974                             | 1, 788                               | 60                                              | 65, 403      |
|                                                          | 宮 崎<br>Miyazaki    |  | 391                                                                                       | 4, 977                     | 775                                                                                                         | 61, 572                         | 1, 079                          | 2, 140                               | 562                                             | 71, 495      |
|                                                          | 鹿 児 島<br>Kagoshima |  | 548                                                                                       | 6, 736                     | 1, 036                                                                                                      | 75, 059                         | 1, 323                          | 2, 569                               | 41                                              | 87, 312      |
|                                                          | 計<br>Total         |  | 1, 845                                                                                    | 41, 945                    | 4, 507                                                                                                      | 284, 034                        | 5, 845                          | 9, 841                               | 731                                             | 348, 748     |
| 沖 縄<br>Okinawa                                           | 沖 縄<br>Okinawa     |  | 371                                                                                       | 7, 498                     | 685                                                                                                         | 66, 200                         | 1, 736                          | 2, 661                               | 607                                             | 79, 758      |
| 全 国 計<br>Grand Total                                     |                    |  | 299, 358                                                                                  | 5, 943, 998                | 484, 088                                                                                                    | 12, 356, 336                    | 272, 547                        | 1, 203, 168                          | 856, 674                                        | 21, 416, 169 |

(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.

3-2 民間給与実態統計調査結果（抜 粋）

Results of the Statistical Survey of Actual Status for Salary  
in the Private Sector (excerpt)

民間給与実態統計調査の説明

Explanation of the Statistical Survey of Actual Status for Salary in the Private Sector

- 1 この3-2における表は、令和4年分の民間給与所得者について、標本調査により調査したもののうち、主要な計数について取りまとめたものである。  
なお、この調査結果の詳細については、「令和4年分民間給与実態統計調査」（国税庁ホームページ「統計情報」）を参照されたい。
- 2 調査の対象は、令和4年12月31日現在の給与所得者（所得税の納税の有無を問わない。）であるが、次のものは調査対象から除外した。
- ① 日雇労働者 ② 公務員 ③ 公庫、事業団、公社、特定独立行政法人、特定地方独立行政法人の職員  
④ すべての従事員が源泉所得税の納付税額がない事業所の従事員
- 3 標本給与所得者の抽出は、標本事業所の抽出及び標本給与所得者の抽出の2段階からなっている。

(1) 第1段階抽出

事業所を、事業所の従事員数によって層別し、それぞれの抽出率で標本事業所を抽出した。

なお、第1段階抽出は、国税庁長官官房企画課で行い、抽出された標本事業所には、国税局総務部企画課（沖縄国税事務所にあつては総務課）

から調査票を送付した。

(2) 第2段階抽出

標本事業所の給与台帳を基にして、一定の抽出率により標本給与所得者を抽出した。ただし、標本事業所において年間給与額が2,000万円を超える者は、全数を抽出した。

なお、第2段階抽出は、標本事業所が行った。

- 1 The tables in 3-2 show figures of key items according to sample survey for employment income earners for 2022.  
For further details of results of the survey, please refer to "Statistical Survey of Actual Status for Salary in the Private Sector for 2022" (National tax agency homepage "Statistics information").
- 2 Subjects of survey are employment income earners as of December 31, 2022 (regardless whether they have income tax to pay or not), but the following are excluded from the survey.
- ① Day laborers  
② Civil servants  
③ Employees of public financial corporation or public agency or public corporation or specified incorporated administrative agency or specified local incorporated administrative agency  
④ Employees of business enterprise where no employee has amount of withholding income tax to pay.
- 3 Sampling of employment income earners consists of two stages; the first stage, sampling of business places, and the second stage, sampling of employment income earners.
- (1) First stage  
Business places were classified by the number of employees and then sample business places were picked out according to the sampling ratio of each class. The first stage sampling was made by the Commissioner's Secretariat Planning Division of the National Tax Agency. Schedules were sent to sample business places picked out from the Management and Co-ordination Department, Planning Division (General Affairs Division in the case of the Okinawa Regional Taxation Office) of the Regional Taxation Bureau.
- (2) Second stage  
Sample employment income earners were picked out by a certain sampling ratio based on salary records of sample business places. Provided, those whose annual wages and salaries exceed 20 million yen were all counted.  
The second stage samplings were made by sample business places.

（参考） 事業所の従事員数による層別、抽出率は、次のとおりである。

(Reference data) Sampling ratios of business places by the class of number of employees are as follows.

| 階 層<br>Class | 区 分<br>Type | 事業所の従事員数等の区分                 |                    | 全体としての事業所の抽出率①                                 | 事業所における給与所得者の抽出率②                                                    | 全体としての給与所得者の抽出率①×②                                         | 母集団事業所数<br>Population number of establishments | 標本事業所数<br>Number of sample business places         |           | 標本給与所得者数<br>Number of sample employment income earners |
|--------------|-------------|------------------------------|--------------------|------------------------------------------------|----------------------------------------------------------------------|------------------------------------------------------------|------------------------------------------------|----------------------------------------------------|-----------|--------------------------------------------------------|
|              |             | Range of number of employees |                    | Sampling ratio of business places as a whole ① | Sampling ratio of employment income earners in each business place ② | Sampling ratio of employment income earners as a whole ①×② |                                                | 回 答<br>事業所数<br>Number of responded business places | 所<br>Site |                                                        |
| 第1層          | Class 1     | 1～ 9                         | 1～ 9               | 1/400                                          | 1/1                                                                  | 1/400                                                      | 2,736,759                                      | 6,843                                              | 4,428     | 15,404                                                 |
| 第2層          | Class 2     | 10～ 29                       | 10～ 29             | 1/200                                          | 1/2                                                                  | 1/400                                                      | 501,577                                        | 2,507                                              | 1,884     | 18,213                                                 |
| 第3層          | Class 3     | 30～ 99                       | 30～ 99             | 1/60                                           | 1/6                                                                  | 1/360                                                      | 187,540                                        | 3,125                                              | 2,472     | 25,703                                                 |
| 第4層          | Class 4     | 100～ 499                     | 100～ 499           | 1/15                                           | 1/20                                                                 | 1/300                                                      | 60,498                                         | 4,034                                              | 3,211     | 40,074                                                 |
| 第5層          | Class 5     | 500～ 999                     | 500～ 999           | 1/3                                            | 1/100                                                                | 1/300                                                      | 7,025                                          | 2,343                                              | 1,869     | 29,352                                                 |
| 第6層          | Class 6     | 1,000～ 4,999                 | 1,000～ 4,999       | 1/1                                            | 1/200                                                                | 1/200                                                      | 4,540                                          | 4,540                                              | 3,625     | 85,799                                                 |
| 第7層          | Class 7     | 5,000人以上                     | 5,000 or more than | 1/1                                            | 1/200                                                                | 1/200                                                      | 700                                            | 700                                                | 573       | 58,755                                                 |
| 第8層          | Class 8     | 本 社                          | Headquarters       | 1/1                                            | 1/20                                                                 | 1/20                                                       | 2,884                                          | 2,884                                              | 2,261     | 28,619                                                 |
| 計            | Total       |                              |                    |                                                |                                                                      |                                                            | 3,501,523                                      | 26,976                                             | 20,323    | 301,919                                                |

（注） 「本社」とは、従事員500人未満で資本金10億円以上の株式会社の本社をいう。

Note: "Headquarters" means headquarters of joint stock company with employees less than 500, and capital of 1 billion yen or more than.

## (1) 源泉徴収義務者数、給与所得者数

(単位：人)

Number of withholding agents and employment income earners

(In persons)

| 区 分<br>Type                            |           |                         | 源泉徴収義務者数<br>Withholding agents | 給与所得者数<br>Number of employment income earners<br>1年を通じて勤務した<br>給与所得者<br>Employment income earners who worked<br>through a year | 1年未満勤続の<br>給与所得者<br>Employment income earners with<br>seniority less than a year |
|----------------------------------------|-----------|-------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| 平成29年分                                 | 2017      |                         | 2,858,544                      | 47,426,180                                                                                                                     | 10,380,459                                                                       |
| 30                                     | 2018      |                         | 2,859,967                      | 47,648,975                                                                                                                     | 11,047,384                                                                       |
| 令和元                                    | 2019      |                         | 2,870,056                      | 49,994,282                                                                                                                     | 10,039,438                                                                       |
| 2                                      | 2020      |                         | 2,919,636                      | 50,401,164                                                                                                                     | 9,516,505                                                                        |
| 3                                      | 2021      |                         | 2,956,037                      | 51,375,270                                                                                                                     | 9,199,667                                                                        |
| 4                                      | 2022      |                         | 2,872,411                      | 50,776,135                                                                                                                     | 8,890,673                                                                        |
| 〈 事業所規模別 〉 By scale of business place  |           |                         |                                |                                                                                                                                |                                                                                  |
| 10人未満<br>Under 10                      | 1～4人      | 1～4                     | 1,528,309                      | 2,920,596                                                                                                                      | 417,001                                                                          |
|                                        | 5～9人      | 5～9                     | 592,564                        | 3,266,764                                                                                                                      | 649,190                                                                          |
|                                        | 計         | Subtotal                | 2,120,873                      | 6,187,361                                                                                                                      | 1,066,192                                                                        |
| 10人以上<br>30人以上<br>30 or more than      | 10人以上     | 10 or more than         | 489,592                        | 6,804,900                                                                                                                      | 1,131,175                                                                        |
|                                        | 30人以上     | 30                      | 188,327                        | 8,215,277                                                                                                                      | 1,324,036                                                                        |
|                                        | 100人以上    | 100                     | 61,382                         | 10,586,125                                                                                                                     | 1,677,988                                                                        |
|                                        | 500人以上    | 500                     | 7,046                          | 4,128,661                                                                                                                      | 692,533                                                                          |
|                                        | 1,000人以上  | 1,000                   | 4,511                          | 7,355,364                                                                                                                      | 1,432,852                                                                        |
|                                        | 5,000人以上  | 5,000                   | 681                            | 7,498,447                                                                                                                      | 1,565,898                                                                        |
|                                        | 計         | Subtotal                | 261,946                        | 37,783,875                                                                                                                     | 6,693,306                                                                        |
| 合 計 Total                              |           |                         | 2,872,411                      | 50,776,135                                                                                                                     | 8,890,673                                                                        |
| 〈 企業規模別 〉 By scale of corporation      |           |                         |                                |                                                                                                                                |                                                                                  |
| Joint stock company (By capital range) | 個人        | Individual              | 687,232                        | 1,944,282                                                                                                                      | 502,759                                                                          |
|                                        | 2,000万円未満 | Under 20 million        | 938,052                        | 9,859,064                                                                                                                      | 2,014,415                                                                        |
|                                        | 2,000万円以上 | 20 million or more than | 168,747                        | 6,029,479                                                                                                                      | 854,695                                                                          |
|                                        | 5,000万円 " | 50                      | 57,585                         | 5,103,687                                                                                                                      | 967,608                                                                          |
|                                        | 1億円 "     | 100                     | 24,947                         | 5,935,658                                                                                                                      | 1,025,445                                                                        |
|                                        | 10億円 "    | 1 billion               | 6,031                          | 8,767,802                                                                                                                      | 887,262                                                                          |
|                                        | 計         | Subtotal                | 1,195,361                      | 35,695,690                                                                                                                     | 5,749,425                                                                        |
|                                        | その他の法人    | Other corporation       | 989,819                        | 13,136,164                                                                                                                     | 2,638,490                                                                        |
| 合 計 Total                              |           |                         | 2,872,411                      | 50,776,135                                                                                                                     | 8,890,673                                                                        |
| 〈 業 種 別 〉 By type of business          |           |                         |                                |                                                                                                                                |                                                                                  |
| 建設業                                    |           |                         | 463,262                        | 4,041,469                                                                                                                      | 394,179                                                                          |
| 製造業                                    |           |                         | 303,982                        | 9,604,633                                                                                                                      | 737,138                                                                          |
| 卸売業，小売業                                |           |                         | 404,172                        | 8,060,338                                                                                                                      | 1,368,711                                                                        |
| 宿泊業，飲食サービス業                            |           |                         | 129,386                        | 1,952,438                                                                                                                      | 1,016,845                                                                        |
| 金融業，保険業                                |           |                         | 27,109                         | 1,361,865                                                                                                                      | 88,118                                                                           |
| 不動産業，物品賃貸業                             |           |                         | 285,167                        | 1,237,960                                                                                                                      | 161,197                                                                          |
| 運輸業，郵便業                                |           |                         | 68,747                         | 3,234,548                                                                                                                      | 283,479                                                                          |
| 電気・ガス・熱供給・水道業                          |           |                         | 2,897                          | 184,355                                                                                                                        | 11,055                                                                           |
| 情報通信業                                  |           |                         | 61,855                         | 2,108,011                                                                                                                      | 277,512                                                                          |
| 学術研究，専門・技術サービス、<br>教育，学習支援業            |           |                         | 157,222                        | 2,426,563                                                                                                                      | 774,439                                                                          |
| 医療，福祉                                  |           |                         | 308,181                        | 7,421,397                                                                                                                      | 1,567,303                                                                        |
| 複合サービス事業                               |           |                         | 23,832                         | 876,419                                                                                                                        | 103,551                                                                          |
| サービス業                                  |           |                         | 514,586                        | 7,771,251                                                                                                                      | 1,985,912                                                                        |
| 農林水産・鉱業                                |           |                         | 122,014                        | 494,889                                                                                                                        | 121,234                                                                          |
| 合 計 Total                              |           |                         | 2,872,411                      | 50,776,135                                                                                                                     | 8,890,673                                                                        |

## (2) 給与額の累年比較（１年を通じて勤務した給与所得者）

Yearly comparison of amounts of salary (employment income earners who worked through a year)

| 区 分<br>Type    | 性<br>Sex | 平均年齢<br>Average age | 平均<br>勤続年数<br>Average seniority | 給 料 ・ 手 当<br>Salaries and allowances |                    | 賞 与<br>Bonus        |                    | 給 与<br>Pay          |                    |
|----------------|----------|---------------------|---------------------------------|--------------------------------------|--------------------|---------------------|--------------------|---------------------|--------------------|
|                |          |                     |                                 | 総 額<br>Total amount                  | 平 均<br>Average     | 総 額<br>Total amount | 平 均<br>Average     | 総 額<br>Total amount | 平 均<br>Average     |
|                |          |                     |                                 | 百万円<br>Million yen                   | 千円<br>Thousand yen | 百万円<br>Million yen  | 千円<br>Thousand yen | 百万円<br>Million yen  | 千円<br>Thousand yen |
| 平成26年分<br>2014 | 男 Male   | 45. 1               | 13. 3                           | 115, 654, 108                        | 4, 369             | 22, 689, 388        | 857                | 138, 343, 496       | 5, 226             |
|                | 女 Female | 45. 2               | 9. 6                            | 43, 364, 537                         | 2, 368             | 6, 778, 896         | 370                | 50, 143, 433        | 2, 738             |
|                | 計 Total  | 45. 1               | 11. 8                           | 159, 018, 645                        | 3, 551             | 29, 468, 284        | 658                | 188, 486, 930       | 4, 209             |
| 27<br>2015     | 男 Male   | 45. 3               | 13. 3                           | 117, 910, 575                        | 4, 394             | 23, 290, 452        | 868                | 141, 201, 027       | 5, 262             |
|                | 女 Female | 45. 5               | 9. 5                            | 44, 405, 800                         | 2, 378             | 7, 089, 931         | 380                | 51, 495, 732        | 2, 758             |
|                | 計 Total  | 45. 4               | 11. 7                           | 162, 316, 375                        | 3, 567             | 30, 380, 384        | 668                | 192, 696, 759       | 4, 234             |
| 28<br>2016     | 男 Male   | 45. 7               | 13. 5                           | 118, 530, 350                        | 4, 399             | 23, 345, 920        | 866                | 141, 876, 270       | 5, 265             |
|                | 女 Female | 45. 8               | 9. 7                            | 45, 662, 304                         | 2, 415             | 7, 314, 765         | 387                | 52, 977, 069        | 2, 802             |
|                | 計 Total  | 45. 7               | 11. 9                           | 164, 192, 653                        | 3, 581             | 30, 660, 685        | 669                | 194, 853, 339       | 4, 250             |
| 29<br>2017     | 男 Male   | 45. 7               | 13. 4                           | 125, 128, 894                        | 4, 442             | 25, 145, 213        | 893                | 150, 274, 106       | 5, 335             |
|                | 女 Female | 45. 8               | 9. 8                            | 47, 652, 850                         | 2, 475             | 7, 707, 481         | 400                | 55, 360, 331        | 2, 875             |
|                | 計 Total  | 45. 8               | 11. 9                           | 172, 781, 744                        | 3, 643             | 32, 852, 693        | 693                | 205, 634, 437       | 4, 336             |
| 30<br>2018     | 男 Male   | 46. 1               | 13. 7                           | 125, 710, 880                        | 4, 524             | 25, 346, 890        | 912                | 151, 057, 770       | 5, 436             |
|                | 女 Female | 46. 2               | 9. 9                            | 49, 981, 051                         | 2, 517             | 8, 206, 556         | 413                | 58, 187, 607        | 2, 930             |
|                | 計 Total  | 46. 1               | 12. 1                           | 175, 691, 931                        | 3, 687             | 33, 553, 446        | 704                | 209, 245, 377       | 4, 391             |
| 令和元<br>2019    | 男 Male   | 46. 6               | 13. 8                           | 129, 987, 414                        | 4, 501             | 26, 664, 312        | 923                | 156, 651, 725       | 5, 424             |
|                | 女 Female | 46. 4               | 10. 0                           | 53, 517, 867                         | 2, 535             | 8, 980, 395         | 425                | 62, 498, 262        | 2, 960             |
|                | 計 Total  | 46. 5               | 12. 2                           | 183, 505, 280                        | 3, 671             | 35, 644, 707        | 713                | 219, 149, 987       | 4, 384             |
| 2<br>2020      | 男 Male   | 46. 6               | 13. 9                           | 133, 347, 707                        | 4, 499             | 25, 116, 223        | 847                | 158, 463, 930       | 5, 347             |
|                | 女 Female | 46. 4               | 10. 0                           | 52, 666, 587                         | 2, 537             | 8, 153, 782         | 393                | 60, 820, 369        | 2, 929             |
|                | 計 Total  | 46. 5               | 12. 3                           | 186, 014, 294                        | 3, 691             | 33, 270, 005        | 660                | 219, 284, 299       | 4, 351             |
| 3<br>2021      | 男 Male   | 46. 6               | 14. 2                           | 137, 532, 936                        | 4, 610             | 26, 439, 611        | 886                | 163, 972, 547       | 5, 496             |
|                | 女 Female | 46. 5               | 10. 2                           | 56, 175, 644                         | 2, 608             | 8, 842, 408         | 410                | 65, 018, 051        | 3, 018             |
|                | 計 Total  | 46. 6               | 12. 5                           | 193, 708, 580                        | 3, 770             | 35, 282, 019        | 687                | 228, 990, 598       | 4, 457             |
| 4<br>2022      | 男 Male   | 47. 1               | 14. 3                           | 138, 016, 566                        | 4, 716             | 26, 851, 179        | 917                | 164, 867, 744       | 5, 633             |
|                | 女 Female | 46. 9               | 10. 4                           | 57, 988, 701                         | 2, 696             | 9, 490, 436         | 441                | 67, 479, 137        | 3, 137             |
|                | 計 Total  | 47. 0               | 12. 7                           | 196, 005, 266                        | 3, 860             | 36, 341, 615        | 716                | 232, 346, 881       | 4, 576             |

(注) 「給与」とは、「給料・手当」＋「賞与」のことである。

Note: “Pay” means “Salary and allowances” plus “Bonus”.

(3) 給与階級別の給与所得者数、給与額（１年を通じて勤務した給与所得者）

Breakdown of number of employment income earners and amount of salary by range of salary (employment income earners who worked through a year)

| 区 分<br>Type |            |                       | 平均年齢<br>Average age | 平均<br>勤続年数<br>Average seniority | 給与所得者数<br>Number of employment income earners | 給 料 ・ 手 当               |                    | 賞 与                 |                    | 給 与                 |                    |
|-------------|------------|-----------------------|---------------------|---------------------------------|-----------------------------------------------|-------------------------|--------------------|---------------------|--------------------|---------------------|--------------------|
|             |            |                       |                     |                                 |                                               | Salaries and allowances |                    | Bonus               |                    | Pay                 |                    |
|             |            |                       |                     |                                 |                                               | 総 額<br>Total amount     | 平 均<br>Average     | 総 額<br>Total amount | 平 均<br>Average     | 総 額<br>Total amount | 平 均<br>Average     |
| 男<br>Male   |            |                       | 歳<br>Old            | 年<br>Year                       | 人<br>Person                                   | 百万円<br>Million yen      | 千円<br>Thousand yen | 百万円<br>Million yen  | 千円<br>Thousand yen | 百万円<br>Million yen  | 千円<br>Thousand yen |
|             | 100万円以下    | 1 million yen or less | 48. 2               | 7. 7                            | 981, 801                                      | 741, 591                | 755                | 12, 449             | 13                 | 754, 040            | 768                |
|             | 200万円 "    | 2                     | 55. 3               | 10. 4                           | 1, 818, 168                                   | 2, 664, 491             | 1, 465             | 55, 486             | 31                 | 2, 719, 976         | 1, 496             |
|             | 300万円 "    | 3                     | 50. 3               | 11. 0                           | 2, 877, 548                                   | 7, 004, 952             | 2, 434             | 354, 823            | 123                | 7, 359, 775         | 2, 558             |
|             | 400万円 "    | 4                     | 44. 3               | 10. 2                           | 4, 538, 849                                   | 14, 388, 339            | 3, 170             | 1, 668, 276         | 368                | 16, 056, 614        | 3, 538             |
|             | 500万円 "    | 5                     | 43. 5               | 11. 9                           | 5, 176, 879                                   | 19, 936, 050            | 3, 851             | 3, 292, 942         | 636                | 23, 228, 992        | 4, 487             |
|             | 600万円 "    | 6                     | 44. 7               | 14. 6                           | 4, 142, 712                                   | 18, 993, 520            | 4, 585             | 3, 727, 969         | 900                | 22, 721, 490        | 5, 485             |
|             | 700万円 "    | 7                     | 46. 3               | 17. 0                           | 2, 770, 724                                   | 14, 585, 546            | 5, 264             | 3, 357, 043         | 1, 212             | 17, 942, 588        | 6, 476             |
|             | 800万円 "    | 8                     | 48. 0               | 19. 7                           | 2, 063, 946                                   | 12, 457, 224            | 6, 036             | 2, 964, 945         | 1, 437             | 15, 422, 169        | 7, 472             |
|             | 900万円 "    | 9                     | 48. 9               | 20. 9                           | 1, 460, 568                                   | 9, 911, 003             | 6, 786             | 2, 466, 235         | 1, 689             | 12, 377, 238        | 8, 474             |
|             | 1, 000万円 " | 10                    | 49. 5               | 21. 4                           | 989, 495                                      | 7, 412, 472             | 7, 491             | 1, 954, 180         | 1, 975             | 9, 366, 652         | 9, 466             |
|             | 1, 500万円 " | 15                    | 51. 1               | 22. 1                           | 1, 804, 097                                   | 16, 593, 886            | 9, 198             | 4, 613, 598         | 2, 557             | 21, 207, 484        | 11, 755            |
|             | 2, 000万円 " | 20                    | 53. 5               | 20. 3                           | 374, 700                                      | 5, 319, 897             | 14, 198            | 1, 146, 667         | 3, 060             | 6, 466, 564         | 17, 258            |
|             | 2, 500万円 " | 25                    | 55. 4               | 20. 3                           | 115, 546                                      | 2, 218, 706             | 19, 202            | 351, 117            | 3, 039             | 2, 569, 824         | 22, 241            |
|             | 2, 500万円 超 | Over 25 million yen   | 57. 8               | 22. 5                           | 150, 967                                      | 5, 788, 889             | 38, 345            | 885, 448            | 5, 865             | 6, 674, 337         | 44, 211            |
| 計           | Total      | 47. 1                 | 14. 3               | 29, 266, 000                    | 138, 016, 566                                 | 4, 716                  | 26, 851, 179       | 917                 | 164, 867, 744      | 5, 633              |                    |
| 女<br>Female | 100万円以下    | 1 million yen or less | 50. 3               | 8. 1                            | 3, 002, 895                                   | 2, 416, 719             | 805                | 35, 071             | 12                 | 2, 451, 790         | 816                |
|             | 200万円 "    | 2                     | 51. 7               | 9. 7                            | 4, 614, 892                                   | 6, 324, 929             | 1, 371             | 186, 607            | 40                 | 6, 511, 537         | 1, 411             |
|             | 300万円 "    | 3                     | 46. 3               | 9. 4                            | 4, 301, 479                                   | 9, 977, 938             | 2, 320             | 826, 071            | 192                | 10, 804, 009        | 2, 512             |
|             | 400万円 "    | 4                     | 42. 3               | 9. 2                            | 3, 856, 326                                   | 11, 507, 791            | 2, 984             | 1, 954, 063         | 507                | 13, 461, 854        | 3, 491             |
|             | 500万円 "    | 5                     | 42. 9               | 11. 1                           | 2, 611, 873                                   | 9, 547, 400             | 3, 655             | 2, 078, 180         | 796                | 11, 625, 579        | 4, 451             |
|             | 600万円 "    | 6                     | 44. 7               | 14. 1                           | 1, 368, 748                                   | 5, 999, 878             | 4, 383             | 1, 477, 183         | 1, 079             | 7, 477, 061         | 5, 463             |
|             | 700万円 "    | 7                     | 46. 0               | 16. 4                           | 733, 365                                      | 3, 737, 338             | 5, 096             | 987, 014            | 1, 346             | 4, 724, 352         | 6, 442             |
|             | 800万円 "    | 8                     | 48. 3               | 19. 1                           | 373, 312                                      | 2, 211, 784             | 5, 925             | 572, 424            | 1, 533             | 2, 784, 208         | 7, 458             |
|             | 900万円 "    | 9                     | 48. 9               | 18. 2                           | 214, 626                                      | 1, 439, 696             | 6, 708             | 374, 297            | 1, 744             | 1, 813, 993         | 8, 452             |
|             | 1, 000万円 " | 10                    | 50. 6               | 19. 2                           | 126, 889                                      | 944, 972                | 7, 447             | 257, 150            | 2, 027             | 1, 202, 122         | 9, 474             |
|             | 1, 500万円 " | 15                    | 51. 0               | 18. 5                           | 215, 096                                      | 2, 046, 425             | 9, 514             | 490, 552            | 2, 281             | 2, 536, 978         | 11, 795            |
|             | 2, 000万円 " | 20                    | 53. 1               | 18. 8                           | 56, 716                                       | 827, 976                | 14, 599            | 140, 869            | 2, 484             | 968, 845            | 17, 082            |
|             | 2, 500万円 " | 25                    | 53. 8               | 17. 7                           | 14, 977                                       | 298, 101                | 19, 905            | 36, 807             | 2, 458             | 334, 908            | 22, 362            |
|             | 2, 500万円 超 | Over 25 million yen   | 58. 8               | 23. 1                           | 18, 943                                       | 707, 752                | 37, 363            | 74, 148             | 3, 914             | 781, 900            | 41, 277            |
|             | 計          | Total                 | 46. 9               | 10. 4                           | 21, 510, 135                                  | 57, 988, 701            | 2, 696             | 9, 490, 436         | 441                | 67, 479, 137        | 3, 137             |
| 計<br>Total  | 100万円以下    | 1 million yen or less | 49. 7               | 8. 0                            | 3, 984, 696                                   | 3, 158, 310             | 793                | 47, 520             | 12                 | 3, 205, 830         | 805                |
|             | 200万円 "    | 2                     | 52. 7               | 9. 9                            | 6, 433, 060                                   | 8, 989, 420             | 1, 397             | 242, 093            | 38                 | 9, 231, 513         | 1, 435             |
|             | 300万円 "    | 3                     | 47. 9               | 10. 0                           | 7, 179, 027                                   | 16, 982, 890            | 2, 366             | 1, 180, 894         | 164                | 18, 163, 784        | 2, 530             |
|             | 400万円 "    | 4                     | 43. 3               | 9. 7                            | 8, 395, 174                                   | 25, 896, 130            | 3, 085             | 3, 622, 339         | 431                | 29, 518, 469        | 3, 516             |
|             | 500万円 "    | 5                     | 43. 3               | 11. 6                           | 7, 788, 752                                   | 29, 483, 450            | 3, 785             | 5, 371, 122         | 690                | 34, 854, 572        | 4, 475             |
|             | 600万円 "    | 6                     | 44. 7               | 14. 5                           | 5, 511, 460                                   | 24, 993, 398            | 4, 535             | 5, 205, 152         | 944                | 30, 198, 550        | 5, 479             |
|             | 700万円 "    | 7                     | 46. 3               | 16. 9                           | 3, 504, 088                                   | 18, 322, 883            | 5, 229             | 4, 344, 057         | 1, 240             | 22, 666, 940        | 6, 469             |
|             | 800万円 "    | 8                     | 48. 1               | 19. 6                           | 2, 437, 258                                   | 14, 669, 008            | 6, 019             | 3, 537, 369         | 1, 451             | 18, 206, 378        | 7, 470             |
|             | 900万円 "    | 9                     | 48. 9               | 20. 6                           | 1, 675, 194                                   | 11, 350, 699            | 6, 776             | 2, 840, 533         | 1, 696             | 14, 191, 231        | 8, 471             |
|             | 1, 000万円 " | 10                    | 49. 6               | 21. 1                           | 1, 116, 384                                   | 8, 357, 445             | 7, 486             | 2, 211, 330         | 1, 981             | 10, 568, 775        | 9, 467             |
|             | 1, 500万円 " | 15                    | 51. 1               | 21. 7                           | 2, 019, 192                                   | 18, 640, 311            | 9, 232             | 5, 104, 150         | 2, 528             | 23, 744, 461        | 11, 759            |
|             | 2, 000万円 " | 20                    | 53. 5               | 20. 1                           | 431, 416                                      | 6, 147, 873             | 14, 250            | 1, 287, 536         | 2, 984             | 7, 435, 409         | 17, 235            |
|             | 2, 500万円 " | 25                    | 55. 2               | 20. 0                           | 130, 522                                      | 2, 516, 808             | 19, 283            | 387, 925            | 2, 972             | 2, 904, 732         | 22, 255            |
|             | 2, 500万円 超 | Over 25 million yen   | 57. 9               | 22. 5                           | 169, 910                                      | 6, 496, 641             | 38, 236            | 959, 596            | 5, 648             | 7, 456, 237         | 43, 884            |
|             | 計          | Total                 | 47. 0               | 12. 7                           | 50, 776, 135                                  | 196, 005, 266           | 3, 860             | 36, 341, 615        | 716                | 232, 346, 881       | 4, 576             |

## (4) 国税局別の給与所得者数、給与額（1年を通じて勤務した給与所得者）

Breakdown of number of employment income earners and amount of pay by Regional Taxation Bureaus (employment income earners who worked through a year)

| 区 分<br>Type |       |                | 平均年齢<br>Average age | 平均勤続<br>年数<br>Average<br>seniority | 給与所得者<br>数<br>Number of<br>employment<br>income earners | 給 料・手 当<br>Salaries and allowances |                    | 賞 与<br>Bonus        |                    | 給 与<br>Pay          |                    |
|-------------|-------|----------------|---------------------|------------------------------------|---------------------------------------------------------|------------------------------------|--------------------|---------------------|--------------------|---------------------|--------------------|
|             |       |                |                     |                                    |                                                         | 総 額<br>Total amount                | 平 均<br>Average     | 総 額<br>Total amount | 平 均<br>Average     | 総 額<br>Total amount | 平 均<br>Average     |
| 男<br>Male   |       |                | 歳<br>Old            | 年<br>Year                          | 人<br>Person                                             | 百万円<br>Million yen                 | 千円<br>Thousand yen | 百万円<br>Million yen  | 千円<br>Thousand yen | 百万円<br>Million yen  | 千円<br>Thousand yen |
|             | 札 幌   | Sapporo        | 48.6                | 13.5                               | 947,173                                                 | 3,900,454                          | 4,118              | 611,477             | 646                | 4,511,931           | 4,764              |
|             | 仙 台   | Sendai         | 48.8                | 14.4                               | 1,439,255                                               | 5,585,584                          | 3,881              | 880,047             | 611                | 6,465,631           | 4,492              |
|             | 関東信越  | Kanto Shinetsu | 47.9                | 14.7                               | 2,931,694                                               | 12,661,944                         | 4,319              | 2,170,101           | 740                | 14,832,045          | 5,059              |
|             | 東 京   | Tokyo          | 46.3                | 14.4                               | 11,109,292                                              | 58,878,821                         | 5,300              | 12,450,805          | 1,121              | 71,329,626          | 6,421              |
|             | 金 沢   | Kanazawa       | 47.2                | 14.9                               | 625,206                                                 | 2,632,669                          | 4,211              | 483,434             | 773                | 3,116,102           | 4,984              |
|             | 名 古 屋 | Nagoya         | 47.4                | 14.8                               | 3,358,728                                               | 15,511,677                         | 4,618              | 3,147,701           | 937                | 18,659,378          | 5,555              |
|             | 大 阪   | Osaka          | 47.0                | 14.1                               | 4,433,105                                               | 21,091,132                         | 4,758              | 4,066,474           | 917                | 25,157,606          | 5,675              |
|             | 広 島   | Hiroshima      | 47.2                | 14.2                               | 1,418,643                                               | 5,885,908                          | 4,149              | 1,105,310           | 779                | 6,991,217           | 4,928              |
|             | 高 松   | Takamatsu      | 47.4                | 14.4                               | 665,677                                                 | 2,684,716                          | 4,033              | 429,454             | 645                | 3,114,170           | 4,678              |
|             | 福 岡   | Fukuoka        | 47.6                | 13.4                               | 1,258,560                                               | 5,052,249                          | 4,014              | 873,196             | 694                | 5,925,445           | 4,708              |
|             | 熊 本   | Kumamoto       | 48.9                | 13.8                               | 843,754                                                 | 3,281,398                          | 3,889              | 545,262             | 646                | 3,826,660           | 4,535              |
|             | 沖 縄   | Okinawa        | 47.3                | 11.6                               | 234,912                                                 | 850,016                            | 3,618              | 87,918              | 374                | 937,933             | 3,993              |
|             | 全 国 計 | Total          | 47.1                | 14.3                               | 29,266,000                                              | 138,016,566                        | 4,716              | 26,851,179          | 917                | 164,867,744         | 5,633              |
| 女<br>Female | 札 幌   | Sapporo        | 47.9                | 10.6                               | 752,265                                                 | 1,894,886                          | 2,519              | 304,308             | 405                | 2,199,194           | 2,923              |
|             | 仙 台   | Sendai         | 48.6                | 11.9                               | 1,081,718                                               | 2,580,026                          | 2,385              | 398,992             | 369                | 2,979,018           | 2,754              |
|             | 関東信越  | Kanto Shinetsu | 48.5                | 11.1                               | 2,401,285                                               | 6,112,647                          | 2,546              | 928,481             | 387                | 7,041,129           | 2,932              |
|             | 東 京   | Tokyo          | 45.6                | 9.9                                | 7,369,527                                               | 22,234,418                         | 3,017              | 3,877,633           | 526                | 26,112,050          | 3,543              |
|             | 金 沢   | Kanazawa       | 47.8                | 12.5                               | 482,838                                                 | 1,238,876                          | 2,566              | 216,938             | 449                | 1,455,814           | 3,015              |
|             | 名 古 屋 | Nagoya         | 47.2                | 10.4                               | 2,266,144                                               | 5,617,752                          | 2,479              | 869,573             | 384                | 6,487,326           | 2,863              |
|             | 大 阪   | Osaka          | 46.6                | 10.0                               | 3,373,431                                               | 9,205,671                          | 2,729              | 1,474,151           | 437                | 10,679,823          | 3,166              |
|             | 広 島   | Hiroshima      | 47.5                | 11.1                               | 1,128,654                                               | 2,838,046                          | 2,515              | 466,325             | 413                | 3,304,370           | 2,928              |
|             | 高 松   | Takamatsu      | 47.8                | 11.2                               | 515,455                                                 | 1,199,013                          | 2,326              | 185,593             | 360                | 1,384,607           | 2,686              |
|             | 福 岡   | Fukuoka        | 47.4                | 10.0                               | 1,137,885                                               | 2,716,356                          | 2,387              | 416,998             | 366                | 3,133,354           | 2,754              |
|             | 熊 本   | Kumamoto       | 49.3                | 11.0                               | 812,975                                                 | 1,905,052                          | 2,343              | 300,356             | 369                | 2,205,408           | 2,713              |
|             | 沖 縄   | Okinawa        | 47.4                | 10.1                               | 187,958                                                 | 445,957                            | 2,373              | 51,087              | 272                | 497,044             | 2,644              |
|             | 全 国 計 | Total          | 46.9                | 10.4                               | 21,510,135                                              | 57,988,701                         | 2,696              | 9,490,436           | 441                | 67,479,137          | 3,137              |
| 計<br>Total  | 札 幌   | Sapporo        | 48.3                | 12.2                               | 1,699,437                                               | 5,795,340                          | 3,410              | 915,785             | 539                | 6,711,125           | 3,949              |
|             | 仙 台   | Sendai         | 48.7                | 13.3                               | 2,520,973                                               | 8,165,609                          | 3,239              | 1,279,039           | 507                | 9,444,649           | 3,746              |
|             | 関東信越  | Kanto Shinetsu | 48.2                | 13.1                               | 5,332,979                                               | 18,774,591                         | 3,520              | 3,098,582           | 581                | 21,873,173          | 4,101              |
|             | 東 京   | Tokyo          | 46.0                | 12.6                               | 18,478,819                                              | 81,113,239                         | 4,390              | 16,328,438          | 884                | 97,441,677          | 5,273              |
|             | 金 沢   | Kanazawa       | 47.4                | 13.9                               | 1,108,045                                               | 3,871,544                          | 3,494              | 700,372             | 632                | 4,571,916           | 4,126              |
|             | 名 古 屋 | Nagoya         | 47.3                | 13.1                               | 5,624,872                                               | 21,129,430                         | 3,756              | 4,017,274           | 714                | 25,146,704          | 4,471              |
|             | 大 阪   | Osaka          | 46.8                | 12.3                               | 7,806,536                                               | 30,296,803                         | 3,881              | 5,540,626           | 710                | 35,837,429          | 4,591              |
|             | 広 島   | Hiroshima      | 47.3                | 12.8                               | 2,547,297                                               | 8,723,953                          | 3,425              | 1,571,634           | 617                | 10,295,588          | 4,042              |
|             | 高 松   | Takamatsu      | 47.6                | 13.0                               | 1,181,132                                               | 3,883,729                          | 3,288              | 615,047             | 521                | 4,498,777           | 3,809              |
|             | 福 岡   | Fukuoka        | 47.5                | 11.8                               | 2,396,445                                               | 7,768,605                          | 3,242              | 1,290,194           | 538                | 9,058,798           | 3,780              |
|             | 熊 本   | Kumamoto       | 49.1                | 12.4                               | 1,656,729                                               | 5,186,451                          | 3,131              | 845,618             | 510                | 6,032,069           | 3,641              |
|             | 沖 縄   | Okinawa        | 47.4                | 10.9                               | 422,870                                                 | 1,295,972                          | 3,065              | 139,004             | 329                | 1,434,977           | 3,393              |
|             | 全 国 計 | Total          | 47.0                | 12.7                               | 50,776,135                                              | 196,005,266                        | 3,860              | 36,341,615          | 716                | 232,346,881         | 4,576              |



## (5) 給与所得者数、給与総額及び税額の累年比較（１年を通じて勤務した給与所得者）

Yearly comparison of number of employment income earners, total amount of pay and amount of tax (employment income earners who worked through a year)

| Yearly comparison of number of employees, employment income earners, total amount of pay, total amount of tax (employment income earners who worked throughout year) |                                                  |                           |                                                |                               |                           |                             |                             |         |      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|---------------------------|------------------------------------------------|-------------------------------|---------------------------|-----------------------------|-----------------------------|---------|------|
| 区 分<br>Type                                                                                                                                                          | 給与所得者数                                           |                           | 納税者割合<br>Percentage of<br>taxpayers<br>(b)/(a) | 給 与 総 額                       |                           | 税 額<br>Amount of tax<br>(e) | 税 額 割 合                     |         |      |
|                                                                                                                                                                      | Number of<br>employment income<br>earners<br>(a) | 内 納税者<br>Taxpayers<br>(b) |                                                | Total amount of<br>pay<br>(c) | 内 納税者<br>Taxpayers<br>(d) |                             | Percentage of amount of tax |         |      |
|                                                                                                                                                                      |                                                  |                           |                                                |                               |                           |                             | (e)/(c)                     | (e)/(d) |      |
|                                                                                                                                                                      |                                                  | 千人<br>Thousand            | 千人<br>Thousand                                 | %                             | 億円<br>100 million yen     | 億円<br>100 million yen       | 億円<br>100 million yen       | %       | %    |
| 平成26年分                                                                                                                                                               | 2014                                             | 44,785                    | 37,938                                         | 84.7                          | 1,884,869                 | 1,764,726                   | 81,841                      | 4.34    | 4.64 |
| 27                                                                                                                                                                   | 2015                                             | 45,509                    | 38,388                                         | 84.4                          | 1,926,968                 | 1,797,719                   | 85,151                      | 4.42    | 4.74 |
| 28                                                                                                                                                                   | 2016                                             | 45,850                    | 38,697                                         | 84.4                          | 1,948,533                 | 1,816,283                   | 86,098                      | 4.42    | 4.74 |
| 29                                                                                                                                                                   | 2017                                             | 47,426                    | 40,301                                         | 85.0                          | 2,056,344                 | 1,920,245                   | 92,598                      | 4.50    | 4.82 |
| 30                                                                                                                                                                   | 2018                                             | 47,649                    | 40,492                                         | 85.0                          | 2,092,454                 | 1,951,870                   | 96,158                      | 4.60    | 4.93 |
| 令和元                                                                                                                                                                  | 2019                                             | 49,994                    | 42,396                                         | 84.8                          | 2,191,500                 | 2,042,448                   | 102,827                     | 4.69    | 5.03 |
| 2                                                                                                                                                                    | 2020                                             | 50,401                    | 42,703                                         | 84.7                          | 2,192,843                 | 2,041,167                   | 102,056                     | 4.65    | 5.00 |
| 3                                                                                                                                                                    | 2021                                             | 51,375                    | 43,945                                         | 85.5                          | 2,289,906                 | 2,141,839                   | 111,718                     | 4.88    | 5.22 |
| 4                                                                                                                                                                    | 2022                                             | 50,776                    | 43,596                                         | 85.9                          | 2,323,469                 | 2,174,772                   | 117,742                     | 5.07    | 5.41 |

## (6) 給与階級別の給与所得者数、給与総額及び税額（1年を通じて勤務した給与所得者）

Breakdown of number of employment income earners, total amount of pay and amount of tax by range of salary (employment income earners who worked through a year)

| 区 分<br>Type |                        | 給 与 所 得 者 数<br>Numbers of employment income earners |       |                |                          | 給 与 総 額<br>Total amounts of pay |       |                       |                          | 税 額<br>Amount of tax  |                          |
|-------------|------------------------|-----------------------------------------------------|-------|----------------|--------------------------|---------------------------------|-------|-----------------------|--------------------------|-----------------------|--------------------------|
|             |                        | 内 納税者                                               |       |                |                          | 内 納税者                           |       |                       |                          |                       |                          |
|             |                        | 構成比<br>Component<br>rate                            |       | Taxpayers      | 構成比<br>Component<br>rate | 構成比<br>Component<br>rate        |       | Taxpayers             | 構成比<br>Component<br>rate |                       | 構成比<br>Component<br>rate |
| (給与階級)      | Salary range           | 千人<br>Thousand                                      | %     | 千人<br>Thousand | %                        | 億円<br>100 million yen           | %     | 億円<br>100 million yen | %                        | 億円<br>100 million yen | %                        |
| 100万円以下     | 1 million yen or less  | 3,985                                               | 7.8   | 682            | 1.6                      | 32,058                          | 1.4   | 5,253                 | 0.2                      | 124                   | 0.1                      |
| 100万円超      | Over 1 million yen     |                                                     |       |                |                          |                                 |       |                       |                          |                       |                          |
| 200万円以下     | 2 million yen or less  | 6,433                                               | 12.7  | 4,742          | 10.9                     | 92,315                          | 4.0   | 71,707                | 3.3                      | 965                   | 0.8                      |
| 200万円超      | Over 2 million yen     |                                                     |       |                |                          |                                 |       |                       |                          |                       |                          |
| 300万円以下     | 3 million yen or less  | 7,179                                               | 14.1  | 6,789          | 15.6                     | 181,638                         | 7.8   | 171,988               | 7.9                      | 2,987                 | 2.5                      |
| 300万円超      | Over 3 million yen     |                                                     |       |                |                          |                                 |       |                       |                          |                       |                          |
| 400万円以下     | 4 million yen or less  | 8,395                                               | 16.5  | 8,017          | 18.4                     | 295,185                         | 12.7  | 281,771               | 13.0                     | 5,635                 | 4.8                      |
| 400万円超      | Over 4 million yen     |                                                     |       |                |                          |                                 |       |                       |                          |                       |                          |
| 500万円以下     | 5 million yen or less  | 7,789                                               | 15.3  | 7,272          | 16.7                     | 348,546                         | 15.0  | 325,143               | 15.0                     | 7,499                 | 6.4                      |
| 500万円超      | Over 5 million yen     |                                                     |       |                |                          |                                 |       |                       |                          |                       |                          |
| 600万円以下     | 6 million yen or less  | 5,511                                               | 10.9  | 5,020          | 11.5                     | 301,986                         | 13.0  | 275,100               | 12.6                     | 7,928                 | 6.7                      |
| 600万円超      | Over 6 million yen     |                                                     |       |                |                          |                                 |       |                       |                          |                       |                          |
| 700万円以下     | 7 million yen or less  | 3,504                                               | 6.9   | 3,217          | 7.4                      | 226,669                         | 9.8   | 208,181               | 9.6                      | 6,872                 | 5.8                      |
| 700万円超      | Over 7 million yen     |                                                     |       |                |                          |                                 |       |                       |                          |                       |                          |
| 800万円以下     | 8 million yen or less  | 2,437                                               | 4.8   | 2,331          | 5.3                      | 182,064                         | 7.8   | 174,177               | 8.0                      | 7,477                 | 6.3                      |
| 800万円超      | Over 8 million yen     |                                                     |       |                |                          |                                 |       |                       |                          |                       |                          |
| 900万円以下     | 9 million yen or less  | 1,675                                               | 3.3   | 1,660          | 3.8                      | 141,912                         | 6.1   | 140,630               | 6.5                      | 7,414                 | 6.3                      |
| 900万円超      | Over 9 million yen     |                                                     |       |                |                          |                                 |       |                       |                          |                       |                          |
| 1,000万円以下   | 10 million yen or less | 1,116                                               | 2.2   | 1,114          | 2.6                      | 105,688                         | 4.5   | 105,420               | 4.8                      | 6,697                 | 5.7                      |
| 1,000万円超    | Over 10 million yen    |                                                     |       |                |                          |                                 |       |                       |                          |                       |                          |
| 1,500万円以下   | 15 million yen or less | 2,019                                               | 4.0   | 2,019          | 4.6                      | 237,445                         | 10.2  | 237,439               | 10.9                     | 22,619                | 19.2                     |
| 1,500万円超    | Over 15 million yen    |                                                     |       |                |                          |                                 |       |                       |                          |                       |                          |
| 2,000万円以下   | 20 million yen or less | 431                                                 | 0.8   | 431            | 1.0                      | 74,354                          | 3.2   | 74,354                | 3.4                      | 12,215                | 10.4                     |
| 2,000万円超    | Over 20 million yen    |                                                     |       |                |                          |                                 |       |                       |                          |                       |                          |
| 2,500万円以下   | 25 million yen or less | 131                                                 | 0.3   | 131            | 0.3                      | 29,047                          | 1.3   | 29,047                | 1.3                      | 6,072                 | 5.2                      |
| 2,500万円超    | Over 25 million yen    | 170                                                 | 0.3   | 170            | 0.4                      | 74,562                          | 3.2   | 74,562                | 3.4                      | 23,238                | 19.7                     |
| 合 計         | Total                  | 50,776                                              | 100.0 | 43,596         | 100.0                    | 2,323,469                       | 100.0 | 2,174,772             | 100.0                    | 117,742               | 100.0                    |



# 4 法人税

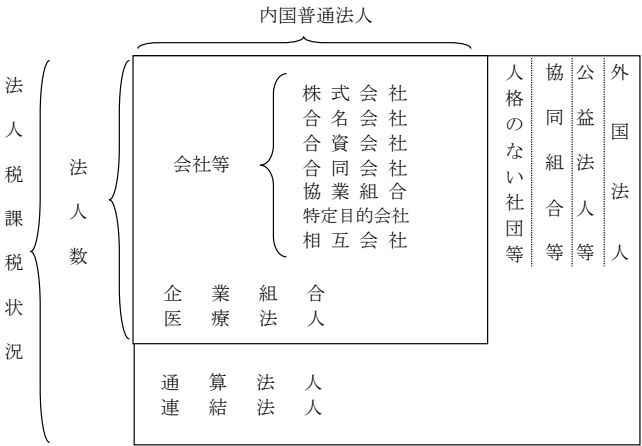
統計表を見る方のために

## 1 利用上の注意

この章は、令和4年4月1日から令和5年3月31日までの間に終了した事業年度分についての法人税課税状況、法人数から成っており、全数調査により調査、集計した。「4-1 課税状況」は、課税対象となる法人について示しており、「4-2 法人数」はその内、内国普通法人（通算法人及び連結法人を除く。）を業種別、資本金階級別等に示したものである。

なお、「4-1 課税状況」で示している税額に関する項目に復興特別法人税は含まず、地方法人税は参考として掲載している。

以上の関係を図示すれば次のとおりである。



## 2 用語の説明

### (1) 法人の種類及び課税の範囲

- イ 内国法人……国内に本店又は主たる事務所を有する法人をいう。
- 公共法人……………法人税法別表第一に掲げる法人をいう。  
⇒法人税の納税義務を有しない。  
(例 地方公共団体、地方道路公社、日本放送協会)
- 公益法人等……………法人税法別表第二に掲げる法人をいう。  
⇒収益事業から生じた所得についてのみ課税される。  
(例 公益財団法人、公益社団法人、非営利型法人に該当する一般財団法人又は一般社団法人、社会福祉法人、宗教法人、学校法人)  
※特定非営利活動法人など、公益法人等とみなされる法人を含む。
- 協同組合等……………法人税法別表第三に掲げる法人をいう。  
⇒課税の範囲について特例はないが、普通法人に比べ適用される税率が低い。  
(例 農業協同組合、漁業協同組合、労働金庫、信用金庫、森林組合)
- 人格のない社団等……法人でない社団又は財団で代表者又は管理人の定めがあるものをいう。  
⇒収益事業から生じた所得についてのみ課税される。
- 普通法人……………上記以外の法人をいう。  
⇒課税の範囲について特例はない。

ロ 外国法人……内国法人以外の法人をいう。  
⇒国内源泉所得（人格のない社団等については、国内源泉所得のうち収益事業から生じた所得）について課税される。

ハ 通算法人……通算親法人又は通算子法人をいう。  
⇒各通算法人に対して、所得について課税される。

ニ 連結法人……連結親法人又は連結子法人をいう。  
⇒連結親法人に対して、連結所得について課税される。

(2) 事業年度……………法人の財産及び損益の計算の単位となる期間で法令や定款等で定めるものをいう。  
年1回決算（会計期間12か月）の法人、年2回決算（会計期間6か月）の法人などがある。

(3) 資本金の額等……事業年度末における資本金の額又は出資金の額をいう。

### 3 法人税の税率

(1) 各事業年度の所得及び各連結事業年度の連結所得並びに清算所得に対する税率

| 区<br>分                                                        | 各事業年度の所得及び各連結事業年度の連結所得に対する税率 |              |                       |                       |              |               |              |               | 区<br>分                                                              | 清算所得に対する税率     |       |  |  |  |  |  |
|---------------------------------------------------------------|------------------------------|--------------|-----------------------|-----------------------|--------------|---------------|--------------|---------------|---------------------------------------------------------------------|----------------|-------|--|--|--|--|--|
|                                                               | 普通法人                         |              | 協同組合等                 |                       | 公益法人等        |               |              |               |                                                                     | 普通法人           | 協同組合等 |  |  |  |  |  |
|                                                               | 基本税率                         | 中小法人の軽減税率    |                       |                       | 一般社団法人等      |               | 左記以外の公益法人等   |               |                                                                     |                |       |  |  |  |  |  |
|                                                               |                              |              | 年 800 万円超の金額          | 年 800 万円以下の金額         | 年 800 万円超の金額 | 年 800 万円以下の金額 | 年 800 万円超の金額 | 年 800 万円以下の金額 |                                                                     |                |       |  |  |  |  |  |
| 平成 21 年 4 月 1 日以後に終了する事業年度<br>(平成 24 年 4 月 1 日前に開始する事業年度に限る。) | 30%                          | 18%          | 22%<br>(26%)          | 18%                   | 30%          | 18%           | 22%          | 18%           | 平成 11 年 4 月 1 日以後に解散又は平成 11 年 4 月 1 日から平成 13 年 3 月 31 日までの間に合併をした場合 | 27.1%          | 20.5% |  |  |  |  |  |
| 平成 24 年 4 月 1 日から平成 27 年 3 月 31 日までの間に開始する事業年度                | 25.5%                        | 15%          | 19%<br>【20%】<br>《22%》 | 15%<br>【16%】<br>《22%》 | 25.5%        | 15%           | 19%          | 15%           | 平成 22 年 10 月 1 日以後に解散をした場合                                          | 廃止<br>(通常所得課税) |       |  |  |  |  |  |
| 平成 27 年 4 月 1 日から平成 28 年 3 月 31 日までの間に開始する事業年度                | 23.9%                        |              |                       |                       | 23.9%        |               |              |               |                                                                     |                |       |  |  |  |  |  |
| 平成 28 年 4 月 1 日から平成 30 年 3 月 31 日までの間に開始する事業年度                | 23.4%                        |              |                       |                       | 23.4%        |               |              |               |                                                                     |                |       |  |  |  |  |  |
| 平成 30 年 4 月 1 日から平成 31 年 3 月 31 日までの間に開始する事業年度                | 23.2%                        | 15%<br>(19%) | 19%<br>《22%》          | 15%                   | 23.2%        |               |              |               |                                                                     |                |       |  |  |  |  |  |
| 平成 31 年 4 月 1 日から令和 4 年 3 月 31 日までの間に開始する事業年度                 |                              |              |                       |                       |              |               |              |               |                                                                     |                |       |  |  |  |  |  |
| 令和 4 年 4 月 1 日から令和 5 年 3 月 31 日までの間に開始する事業年度                  |                              |              |                       |                       |              |               |              |               |                                                                     |                |       |  |  |  |  |  |

(注) 1 各事業年度の所得及び各連結事業年度の連結所得に対する税率に対する税率のうち、普通法人又は普通法人である連結親法人に対する中小法人の軽減税率は、資本金 1 億円以下の法人又は資本を有しない法人の所得金額又は連結所得金額のうち、年 800 万円以下の金額について適用される。ただし、平成 22 年 4 月 1 日以後開始する事業年度において、資本金 5 億円以上の大法人等（連結親法人については資本金 5 億円以上の大法人等である外国法人）との間に、その大法人等による完全支配関係がある普通法人（内国法人に限る。）については、この軽減税率は適用されない。

また、平成 23 年 4 月 1 日以後開始する事業年度（平成 23 年 6 月 30 日前に終了する事業年度を除く。）においては、完全支配関係がある複数の大法人等に発行済株式等の全部を保有されている普通法人についても、この軽減税率は適用されない。

2 中小通算法人（大通算法人<sup>\*</sup>以外の普通法人である通算法人をいう。）については、各事業年度の所得に対する税率のうち中小法人の軽減税率については、1 にかかわらず、中小通算法人（大通算法人<sup>\*</sup>以外の普通法人である通算法人をいう。）の所得の金額のうち軽減対象所得金額以下の金額が対象とされる。

なお、軽減対象所得金額とは、次の算式により計算した金額をいう。

$$800 \text{ 万円} \times \frac{\text{その通算法人の所得の金額}}{\text{各通算法人の所得の金額の合計額}}$$

※ 大通算法人とは、通算法人である普通法人又はその普通法人の各事業年度終了の日においてその普通法人との間に通算完全支配関係がある他の通算法人のうち、いずれかの法人がその各事業年度終了の時点における資本金の額又は出資金の額が 1 億円を超える法人その他一定の法人に該当する場合におけるその普通法人をいう。

3 中小法人の軽減税率の（ ）書きの税率は、適用除外事業者（その事業年度又は連結事業年度開始の日前 3 年以内に終了した各事業年度又は連結事業年度の所得金額又は連結所得金額の年平均額が 15 億円を超える法人等をいう。）に該当する法人の所得のうち年 800 万円以下の部分について適用される。

4 協同組合等の【 】書きの税率は、連結法人である場合について適用される。

また、通算親法人である協同組合等及びその通算子法人については、表中「年 800 万円」とあるのは「軽減対象所得金額」と読み替える。

5 協同組合等の《 》書きの税率は、特定の協同組合等の所得のうち年 10 億円を超える部分について適用される。

6 一般社団法人等とは、公益社団法人及び公益財団法人並びに非営利型法人に該当する一般財団法人又は一般社団法人をいう。

7 普通法人のうち、特定の医療法人（措置法第 67 条の 2 第 1 項に規定する国税庁長官の承認を受けたものをいう。）に該当する場合、年 800 万円超の金額については 19%（その特定の医療法人が連結法人である場合には 20%）、年 800 万円以下の金額については 15%（その特定の医療法人が連結法人である場合には 16%）の税率が適用される。

(2) 退職年金等積立金に対する税率

退職年金等積立金の額の 1 %

(注) 平成 11 年 4 月 1 日から令和 8 年 3 月 31 日までの間に開始する各事業年度の退職年金等積立金については、法人税は課されない。

(3) 特定信託の各計算期間の所得に対する税率

特定信託の各計算期間の所得額の 30 %

(注) 特定信託の各計算期間の所得に対する税率は、平成 19 年 9 月 30 日前に効力を生じた信託について適用される。

(4) 特定同族会社及び同族特定信託の留保金に対する特別税率

特定同族会社の各事業年度の留保金額が留保控除額を超える場合には、その特定同族会社に対して課する各事業年度の所得に対する法人税の額は、通常の法人税の額に、その超える部分の留保金額を区分してそれぞれの金額に税率を乗じて計算した金額の合計額を加算した金額とする。

イ 留保金額

(イ) 特定同族会社

各事業年度の留保所得金額から次のうち最も多い金額を控除した金額

①所得等の金額の 40%相当額

②年 2,000 万円

③資本金の 25%相当額からその事業年度末の利益積立金額を控除した金額

#### 4 法人税

(ロ) 同族特定信託

各計算期間の留保所得金額から次のうちいずれか多い金額を控除した金額

①所得等の金額の 40%相当額

②年 2,000 万円

ロ 留保金額に対する税率

年 3,000 万円以下の金額の 10%

年 3,000 万円を超え、年 1 億円以下の金額の 15%

年 1 億円を超える金額の 20%

(注) 1 この特別税率の適用について、対象会社(特定同族会社)の判定は 1 株主グループにより行われる(同族特定信託の判定も同様)。

2 特定同族会社のうち、資本金 1 億円以下の被支配会社については、この特別税率は適用されない。ただし、平成 22 年 4 月 1 日以後開始する事業年度においては、資本金 1 億円以下の被支配会社であっても、資本金 5 億円以上の大法人等との間に、その大法人等による完全支配関係がある被支配会社については、この特別税率が適用される。

また、平成 23 年 4 月 1 日以後開始する事業年度(平成 23 年 6 月 30 日前に終了する事業年度を除く。)においては、完全支配関係がある複数の大法人等に発行済株式等の全部を保有されている被支配会社についても、この特別税率が適用される。

3 同族特定信託の留保金に対する特別税率は、平成 19 年 9 月 30 日前に効力を生じた信託について適用される。

4 清算中の被支配会社については、この特別税率は適用されない

(5) 連結特定同族会社の連結留保金に対する特別税率

連結特定同族会社の各事業年度の留保金額が留保控除額を超える場合には、その連結特定同族会社に対して課する各事業年度の所得に対する法人税の額は、通常の法人税の額に、その超える部分の留保金額を区分してそれぞれの金額に税率を乗じて計算した金額の合計額を加算した金額とする。

イ 連結留保金額

各連結事業年度の連結留保所得金額から次のうち最も多い金額を控除した金額

①連結所得等の金額の 40%相当額

②年 2,000 万円

③連結親法人の資本金の 25%相当額からその連結事業年度末の連結利益積立金額を控除した金額

ロ 連結留保金額に対する税率

年 3,000 万円以下の金額の 10%

年 3,000 万円を超え、年 1 億円以下の金額の 15%

年 1 億円を超える金額の 20%

(注) 1 この特別税率の適用について、対象会社(連結特定同族会社)の判定は、1 株主グループにより行われる(同族特定信託の判定も同様)。

2 連結特定同族会社に該当する連結親法人の資本金が 1 億円以下である場合、この特別税率は適用されない。

ただし、平成 22 年 4 月 1 日以後開始する連結事業年度においては、資本金 1 億円以下である連結親法人であっても、国外の資本金 5 億円以上の大法人等との間に、その大法人等による完全支配関係がある連結親法人については、この特別税率が適用される。

また、平成 23 年 4 月 1 日以後開始する連結事業年度(平成 23 年 6 月 30 日前に終了する連結事業年度を除く。)においては、完全支配関係がある複数の大法人等に発行済株式等の全部を保有されている連結親法人についても、この特別税率が適用される。

## 4 Corporation Tax

For the people who use the statistical tables

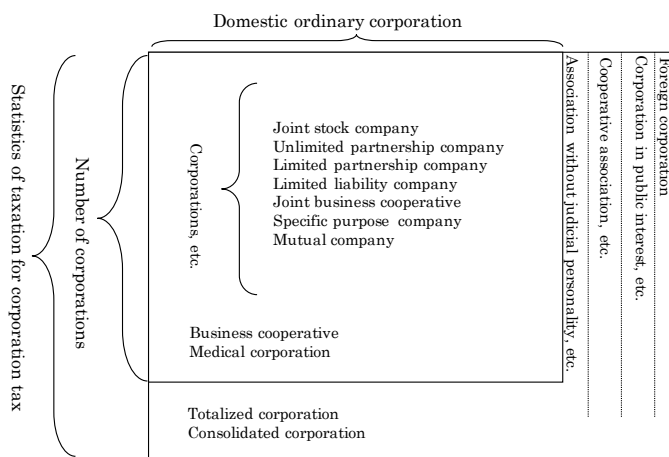
### 1 Notes on use

This section comprises statistics of taxation for corporation tax for FY2022 and the number of corporations and the results of the corporation sample survey (excerpt). The statistics of taxation and number of corporations were surveyed and computed by the method of complete enumeration.

“4-1 Statistics of taxation” covers all kinds of companies, but “4-2 Number of corporations” counts domestic ordinary corporations only (totalized corporations and consolidated corporations are excluded) by business type and by capital range.

In addition, items related to the tax amount described in “4-1 Taxation situation” do not include local corporation tax and special corporate tax for reconstruction.

These are illustrated as follows.



### 2 Terminology

#### (1) Types of corporations and range of taxation

|                                                                                                           |                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) Domestic corporation: It refers to a corporation which has a main office or a business place in Japan | Non-taxable corporation:                      | Corporations described in the Corporation Tax Law, Schedule 1. They have no liabilities to pay corporation tax (e.g., Local government, Local public road corporations, Japanese Broadcasting Association (NHK)).                                                                                                                                                                                                                                                                                                                   |
|                                                                                                           | Corporation in public interest, etc.          | Corporations, etc. described in the Corporation Tax Law, Schedule 2 (e.g., Public Interest Incorporated Foundation, Public Interest Incorporated Association, General incorporated foundations and general incorporated associations corresponding to nonprofit corporations, Social Welfare Service Corporation, religious corporations, incorporated schools), tax is imposed only on the corporation's income from profit-making business.<br>※ Includes non-profit organizations and other corporations in the public interest. |
|                                                                                                           | Cooperative association, etc.:                | Corporations described in the Corporation Tax Law, Schedule 3. There are no special provisions about the range of taxation, but applicable tax rates are lower than ordinary corporations (e.g., agricultural cooperatives, fishery cooperatives, worker's credit unions, credit associations, forestry cooperatives).                                                                                                                                                                                                              |
|                                                                                                           | Association without judicial personality, etc | Associations or foundations not incorporated which have articles for representatives or administrators, tax is imposed only on income from profit-making business.                                                                                                                                                                                                                                                                                                                                                                  |
|                                                                                                           | Ordinary corporations:                        | Corporations other than those describes above. There are no special provisions about the range of taxation.                                                                                                                                                                                                                                                                                                                                                                                                                         |

(b) Foreign corporation: Corporations other than domestic corporations.

Income from the source in Japan (if foreign corporation is an association without judicial personality, etc., income from profit-making business in the source from Japan) is taxable.

(c) Totalized corporation: Totalized parent corporation or totalized subsidiary corporations.

Each totalized corporation is taxed on its income.

(d) Consolidated corporation: Consolidated parent corporation or consolidated subsidiary corporations.

A consolidated parent corporation is taxed on consolidated income.

(2) Fiscal Year: Unit of period to calculate assets and, profit and loss that is defined by laws or articles of incorporation.

Normally refers to the account settlement period for corporate entities. Some corporations have one settlement per year (settlement period of 12 months), while others have two settlements per year (settlement period of 6 months) or adopt other practices.

(3) Capital

It means paid-up capital at the end of the accounting period.

## 3 Tax rates of corporation tax

## (1) Tax rates on income for each (consolidated) accounting period and liquidation (consolidated) income

| 17 Tax rates on income for each (consolidated) accounting period and liquidation (consolidated) income            |                                                               |                                                        |                                         |                                               |                                         |                                               |                                         |                                               |                                                                                   | Tax rates on liquidation income      |       |                      |                              |  |
|-------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------|-----------------------------------------------|-----------------------------------------|-----------------------------------------------|-----------------------------------------|-----------------------------------------------|-----------------------------------------------------------------------------------|--------------------------------------|-------|----------------------|------------------------------|--|
| Type                                                                                                              | Tax rates on income for each (consolidated) accounting period |                                                        |                                         |                                               |                                         |                                               |                                         |                                               | Type                                                                              |                                      |       | Ordinary corporation | Cooperative association etc. |  |
|                                                                                                                   | Ordinary corporation                                          |                                                        | Cooperative association, etc.           |                                               | Corporation in public interest, etc.    |                                               |                                         |                                               |                                                                                   |                                      |       |                      |                              |  |
|                                                                                                                   | Basic tax rate                                                | Reduced tax rate for small and medium-sized enterprise | The amount of income over 8 million yen | The amount of income of 8 million yen or less | The amount of income over 8 million yen | The amount of income of 8 million yen or less | The amount of income over 8 million yen | The amount of income of 8 million yen or less |                                                                                   |                                      |       |                      |                              |  |
| Accounting period ending on and from April 1, 2009 to March 31, 2012 (Business year starting before April 1,2012) | 30%                                                           | 18%                                                    | 22% (26%)                               | 18%                                           | 30%                                     | 18%                                           | 22%                                     | 18%                                           | Dissolved after April 1, 1999 or merger between April 1, 1999, and March 31, 2001 | 27.1%                                | 20.5% |                      |                              |  |
| Accounting period starting on and from April 1, 2012 to March 31, 2015                                            | 25.5%                                                         | 15%                                                    | 19% 【20%】 (22%)                         | 15% 【16%】                                     | 25.5%                                   | 15%                                           | 19%                                     | 15%                                           | If dissolved after October 1, 2010                                                | Abolished (Standard Income Taxation) |       |                      |                              |  |
| Accounting period starting on and from April 1, 2015 to March 31, 2016                                            | 23.9%                                                         |                                                        |                                         |                                               | 23.9%                                   |                                               |                                         |                                               |                                                                                   |                                      |       |                      |                              |  |
| Accounting period starting on and from April 1, 2016 to March 31, 2018                                            | 23.4%                                                         |                                                        |                                         |                                               | 23.4%                                   |                                               |                                         |                                               |                                                                                   |                                      |       |                      |                              |  |
| Accounting period starting on and from April 1, 2018 to March 31, 2019                                            | 23.2%                                                         | 15% (19%)                                              | 19% (22%)                               | 15%                                           | 23.2%                                   |                                               |                                         |                                               |                                                                                   |                                      |       |                      |                              |  |
| Accounting period starting on and from April 1, 2019 to March 31, 2022                                            |                                                               |                                                        |                                         |                                               |                                         |                                               |                                         |                                               |                                                                                   |                                      |       |                      |                              |  |
| Accounting period starting on and from April 1, 2022 to March 31, 2023                                            |                                                               |                                                        |                                         |                                               |                                         |                                               |                                         |                                               |                                                                                   |                                      |       |                      |                              |  |

Note: 1 Among tax rates on income for each accounting period and consolidated income for each consolidated accounting period, reduced tax rate for small and medium-sized enterprise is applied to the amount of annual income of 8 million yen or less for ordinary corporations including consolidated parent corporations with capital of 100 million yen or less. Provided that during any fiscal year starting after April 1, 2010, this reduced tax rate does not apply to for-profit corporations over which a major corporation with the capitalization of 500 million yen (in case of a consolidated parent corporation, a foreign major corporation with the capitalization of 500 million yen) or more has plenary control in their corporate relationship.

During any fiscal year starting after April 1, 2011 (excluding a fiscal year ending before June 30, 2011), this reduced tax rate does not also apply to for-profit corporations of which all of issued stocks are held by several major corporations or other entities those have plenary control in their corporate relationship.

2 Small and medium-sized totalized corporations (those are ordinary corporations excluding major totalized corporation<sup>\*)</sup>) are applied to reduced tax rate on their income amount that income amount is or less than eligible for reduction, notwithstanding 1 above.

The income amount eligible for reduction is calculated according to the following formula.

8 million yen × totalized income of the totalized corporation / total income of each totalized corporation

※ Major totalized corporation is an ordinary corporation or another ordinary corporation that has totalized complete controlling relationship between an ordinary corporation as of the last day of each business year of the ordinary corporation, where either corporation is a corporation whose amount of stated capital or amount of capital contribution over 100 million yen as of the last day each business year or falls under other specified corporations.

3 The tax rate written in the parentheses of "Reduced tax rate for small and medium-sized enterprise" is applied to 8 million yen or less of income of corporations whose annual average of taxable income for accounting periods having ended within three years before the first day of the relevant accounting period over 1.5 billion yen.

4 The tax rate written in the square brackets of "Cooperative association, etc." is applied in case of consolidated corporations.

In addition, with respect to a cooperative association, etc. which is a totalized parent corporation and its totalized subsidiary corporation, "8 million yen" in the table shall be read as "the amount of income subject to reduction".

5 The tax rate written in the double angle brackets of "Cooperative association, etc." is applied to the part of income of specified cooperatives which is in excess of 1 billion yen.

6 General incorporated association, etc. means incorporated public interest association or foundation as well as non-profit association which falls under General Incorporated Association or General Incorporated Foundation.

7 Certain medical corporations (corporations approved by the Commissioner of the NTA that defined by the Act on Special Measures concerning Taxation Article 67-2, paragraph 1) in case theirs income is over 8 million yen, are taxed at 19% (if the corporations are consolidated corporations, the tax rate is 20%) on the part of the amount over 8 million yen, and in case theirs income is or less than 8 million, are taxed at 15% (if the corporations are consolidated corporations, the tax rate is 16%).

## (2) Tax rates on retirement pension fund, etc.

1% of the amount of retirement pension fund.

Note: Income tax is not imposed on retirement pension funds which go into operation in each accounting period year between April 1, 1999, and March 31, 2026.

## (3) Tax rates on earning of each accounting period of specific trusts.

30 % of earnings of each accounting period of specific trusts.

Note: As for tax rates on earning of each accounting period of specific trusts, this tax rate shall be applied to accounting periods commencing prior to September 30, 2007.

## (4) Special tax rate applied to special family business or family special trust retained earnings

In the case where an amount of consolidated retained earnings exceeds an amount of a retained earnings deduction in each business year of special family businesses, the corporation tax imposed on the income of each business year of the special family businesses shall be the amount obtained by adding a total amount of the amounts calculated by multiplying an amount for each class into which the exceeding amount of consolidated retained earnings is divided by a tax rate for each class, to an amount of the corporation tax which is originally imposed on the income.

## (a) Retained earnings value

## (i) Special family business

Value when deducting the category among the following with the largest value from the retained income value of each business year

① Amount equivalent to 40% of value of income, etc.

② 20 million yen/year

③ Value when deducting profit reserves at the end of that business year from an amount equivalent to 25% of capitalization.



## (ii) Family special trust

Value when deducting the category among the following two categories with the largest value from the retained income value of each computing period

① Amount equivalent to 40% of value of income, etc.

② 20 million yen/year

## (b) Tax rates applied on retained earnings

30 million yen or less / year (10% of value)

Exceeding 30 million yen / year and 100 million yen or less / year (15% of value)

Exceeding 100 million yen / year (20% of value)

Note : 1 With regard to the application of this special tax rate, judgments for target companies (special family businesses) shall be made by a single shareholder group (the same shall apply for judgments for family special trusts).

2 The special tax rate shall not apply to specific controlled companies capitalized at no more than 100 million yen. Provided that during any fiscal year starting after April 1, 2010, this special tax rate applies to corporations with the stated capital of 100 million yen or less, over which a large corporation with the stated capital of 500 million yen or more has plenary control in their corporate relationship.

During any fiscal year starting after April 1, 2011 (excluding a fiscal year ending before June 30, 2011), this special tax rate also applies to corporations of which all of issued stocks are held by several major corporations or other entities those have plenary control in their corporate relationship.

3 As for family specific trusts, this tax rate shall be applied to accounting periods commencing prior to September 30, 2007.

4 This special tax rate does not apply to controlled corporations under liquidation.

## (5) Special tax rate applied to group special family business consolidated retained earnings

In the case where an amount of consolidated retained earnings exceeds an amount of retained earnings deduction in each business year of group special family business, the corporation tax imposed on the income of each business year of the group family business shall be the amount obtained by adding a total amount of the amounts calculated by multiplying an amount for each class into which the exceeding amount of consolidated retained earnings is divided by a tax rate for each class, to an amount of the corporation tax which is originally imposed on the income.

## (a) Consolidated retained

Value when deducting the category among the following with the largest value from the consolidated retained income value of each consolidated business year

① Amount equivalent to 40% of value of consolidated income, etc.

② 20 million yen/year

③ Value when deducting consolidated profit reserves at the end of that consolidated business year from an amount equivalent to 25% of the capitalization of the consolidated parent company

## (b) Tax rates applied on consolidated retained earnings

30 million yen or less / year (10% of value)

Exceeding 30 million yen / year and 100 million yen or less / year (15% of value)

Exceeding 100 million yen / year (20% of value)

Note: 1 With regard to the application of this special tax rate, judgments for target companies (group special family businesses) shall be made by a single shareholder group.

2 The special tax rate shall not apply to consolidated companies capitalized at no more than 100 million yen.

Provided that during any consolidated fiscal year starting after April 1, 2010, this special tax rate applies to consolidated parent corporations with the capitalization of 100 million yen or less, over which a major foreign corporation with the capitalization of 500 million yen or more has plenary control in their corporate relationship.

During any consolidated fiscal year starting after April 1, 2011 (excluding a consolidated fiscal year ending before June 30, 2011), this special tax rate also applies to consolidated parent corporations of which all of issued stocks are held by several major corporations or other entities those have plenary control in their corporate relationship.

4-1 課 税 状 況

Statistics of Taxation

(1) 現事業年度分の課税状況

Statistics of taxation for current accounting period

| 区 分<br>Type |                                                   | 法 定 事 業 年 度 分<br>For statutory accounting period |                      | 清 算 確 定 分<br>For determined liquidation |                      | 税 額 合 計<br>Total of<br>amount of tax | ( 参 考 )<br>地 方 法 人 税 額 合 計<br>Re. Total of amount<br>of local corporation tax |
|-------------|---------------------------------------------------|--------------------------------------------------|----------------------|-----------------------------------------|----------------------|--------------------------------------|-------------------------------------------------------------------------------|
|             |                                                   | 所得金額<br>Amount of income                         | 税 額<br>Amount of tax | 所得金額<br>Amount of income                | 税 額<br>Amount of tax |                                      |                                                                               |
|             |                                                   | 百万円<br>Million yen                               | 百万円<br>Million yen   | 百万円<br>Million yen                      | 百万円<br>Million yen   | 百万円<br>Million yen                   | 百万円<br>Million yen                                                            |
| 平成29年度      | FY 2017                                           | 70,234,032                                       | 12,345,941           | 16,278                                  | 3,757                | 12,349,698                           | 649,844                                                                       |
| 30          | 2018                                              | 72,775,670                                       | 12,657,938           | 15,905                                  | 3,013                | 12,660,952                           | 673,577                                                                       |
| 令和元         | 2019                                              | 64,505,007                                       | 11,437,843           | 9,565                                   | 1,857                | 11,439,700                           | 602,942                                                                       |
| 2           | 2020                                              | 69,655,880                                       | 12,019,932           | 116,100                                 | 20,869               | 12,040,801                           | 1,405,541                                                                     |
| 3           | 2021                                              | 78,934,908                                       | 13,794,103           | 45,363                                  | 10,278               | 13,804,381                           | 1,744,257                                                                     |
| 4           | 2022                                              | 84,430,809                                       | 14,776,074           | 12,000                                  | 2,681                | 14,778,755                           | 1,802,015                                                                     |
| 内国法人        | Domestic corporation                              |                                                  |                      |                                         |                      |                                      |                                                                               |
| 普通法人        | Ordinary corporation                              | 60,842,919                                       | 11,701,958           | 7,309                                   | 1,647                | 11,703,605                           | 1,339,900                                                                     |
| 人格のない社団等    | Association without judicial<br>personality, etc. | 24,581                                           | 3,991                | -                                       | -                    | 3,991                                | 411                                                                           |
| 協同組合等       | Cooperative association, etc.                     | 1,240,119                                        | 138,384              | 906                                     | 162                  | 138,546                              | 23,643                                                                        |
| 公益法人等       | Corporation in public interest, etc.              | 304,642                                          | 60,576               | -                                       | -                    | 60,576                               | 6,309                                                                         |
| 外国法人        | Foreign corporation                               | 410,110                                          | 79,896               | -                                       | -                    | 79,896                               | 9,650                                                                         |
| 小 計         | Subtotal                                          | 62,822,370                                       | 11,984,804           | 8,215                                   | 1,809                | 11,986,613                           | 1,379,913                                                                     |
| 通算法人        | Totalized corporation                             | 18,382,735                                       | 2,366,374            | 3,786                                   | 871                  | 2,367,245                            | 354,812                                                                       |
| 連結法人        | Consolidated corporation                          | 3,225,704                                        | 424,897              | -                                       | -                    | 424,897                              | 67,290                                                                        |
| 合 計         | Grand Total                                       | 84,430,809                                       | 14,776,074           | 12,000                                  | 2,681                | 14,778,755                           | 1,802,015                                                                     |

調査対象等： 令和4年4月1日から令和5年3月31日までの間に終了した事業年度分について、令和5年7月31日までに申告のあった事績及び令和4年7月1日から令和5年6月30日までの間に処理した事績を「法人税事務整理表（申告書及び決議書）」に基づき、8月末現在でとりまとめている。（令和4年3月31日までに終了した事業年度分のうち、災害等（新型コロナウイルス感染症の影響を含む。）による申告期限の延長（国税通則法第11条）に基づく申請を行い、令和4年度の集計対象期間中に提出された期限内申告を含む。）

- 用語の説明： 1 「清算確定分」のうち平成22年9月30日以前に解散した法人の所得金額については、その法人が解散した場合における残余財産の価額が解散時における資本金の額を超える金額のことをいう。  
（平成22年10月1日以後に解散した法人については通常所得課税。）  
2 税額とは、所得、留保及び土地譲渡利益に対する税額から、所得税額、外国税額などの控除額を差し引いた税額をいう。  
3 連結納税制度適用法人に係る事績については連結法人として分類し、グループ通算制度適用法人に係る事績については通算法人として分類した。  
4 地方法人税額合計には、法定事業年度分と清算確定分を合算したものを記載している。

Subject of survey, etc.: This table shows the actual status of taxation for the accounting period which ended between April 1, 2022, and March 31, 2023, according to returns filed until July 31, 2023, and cases processed between July 1, 2022, and June 30, 2023, based on "Administrative documents for corporation tax (returns and resolutions, etc.)".  
The numbers on the table also include the actual status of taxation for the accounting period which ended before March 31, 2022, according to returns approved to extend their due dates because of disasters (including impact of Covid-19) and filed by the extended due dates between August 1, 2022, and July 31, 2023.  
Note: This table is made based on the data as of August 31, 2022.

Terminology: 1 With regard to a corporation that was dissolved on or before September 30, 2010, "Amount of income" in the column "For determined liquidation" means the amount that the value of the residual assets after the dissolution such corporation exceeds the amount of capital, etc. at the time of dissolution. (Standard income taxation in the case of a corporation dissolved on or after October 1, 2010)  
2 "Amount of tax" means amount of tax on income, retained earnings and capital gains from land transfer minus deductions such as amounts of income tax, foreign tax, etc.  
3 The results for corporations that adopted the consolidated tax system are listed under "Consolidated corporations", and for corporations that adopted the group totalization system are listed under "Totalized corporations".  
4 Total of amount of local corporation tax indicates a total of the tax amounts for statutory accounting period and for determined liquidation.

(2) 既往事業年度分の課税状況

Statistics of taxation for preceding accounting periods

| 区 分<br>Type                                       |                                                               | 事 業 年 度 数<br>Number of accounting periods |                                           | 所 得 金 額<br>Amount of income |                                           | 税 額<br>Amount of tax |                                           |
|---------------------------------------------------|---------------------------------------------------------------|-------------------------------------------|-------------------------------------------|-----------------------------|-------------------------------------------|----------------------|-------------------------------------------|
|                                                   |                                                               |                                           | うち内国普通法人<br>Domestic ordinary corporation |                             | うち内国普通法人<br>Domestic ordinary corporation |                      | うち内国普通法人<br>Domestic ordinary corporation |
| 法 事 業 年 度 分<br>For statutory<br>accounting period | 申告額<br>Amount of Self-assessed                                | 76,971                                    | 73,453                                    | 百万円<br>Million yen          | 百万円<br>Million yen                        | 百万円<br>Million yen   | 百万円<br>Million yen                        |
|                                                   | 処理による増差税額のあるもの<br>Case of tax amount increase by disposition  | 428                                       | 413                                       | 117,569                     | 113,734                                   | 27,599               | 26,817                                    |
|                                                   | 処理による減差税額のあるもの<br>Case of tax amount reduction by disposition | 15,353                                    | 14,452                                    | △ 140,140                   | △ 137,162                                 | △ 49,979             | △ 48,537                                  |
|                                                   | 申告額<br>Amount of Self-assessed                                | 20                                        | 18                                        | 1,708                       | 1,708                                     | 280                  | 280                                       |
| 清 算 確 定 分<br>For determined<br>liquidation        | 処理による増差税額のあるもの<br>Case of tax amount increase by disposition  | -                                         | -                                         | -                           | -                                         | -                    | -                                         |
|                                                   | 処理による減差税額のあるもの<br>Case of tax amount reduction by disposition | 9                                         | 9                                         | △ 11                        | △ 11                                      | 0                    | 0                                         |
|                                                   | 加 算 税<br>Additional tax                                       |                                           |                                           |                             |                                           | 25,028               | 24,655                                    |
| 税 額 合 計<br>Total amount of tax                    |                                                               |                                           |                                           |                             |                                           | 141,654              | 139,110                                   |

調査対象等： 令和4年3月31日以前に終了した事業年度分について、令和4年8月1日から令和5年7月31日までに申告のあった事績及び令和4年7月1日から令和5年6月30日までの間に処理した事績を、「法人税事務整理表（申告書及び決議書）」に基づいて作成した（提出期限の延長等による期限内申告分については、現事業年度分の課税状況に含めている。）。

Subject of survey, etc.: This table shows the actual status of taxation for the accounting period which ended before March 31, 2022, filed until July 31, 2023, and cases processed between July 1, 2022, and June 30, 2023, based on "Administrative documents for corporation tax (returns and resolutions, etc.)". Except for returns of which accounting period are before March 31 of each year and due dates of which are between August 1 of each year and July 31 of the next year.

(3) 法人数等の状況  
Statistics of the number of corporations, etc.

| 区 分<br>Type                     |                                                |                                                                                                                                                        | 申告法人数<br>Number of corporations<br>that filed returns | 事業年度数<br>合計<br>Total number of<br>accounting<br>periods | 所 得 金 額<br>Amount of income              |                         |                                          |                       |
|---------------------------------|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------|------------------------------------------|-------------------------|------------------------------------------|-----------------------|
|                                 |                                                |                                                                                                                                                        |                                                       |                                                         | 利 益<br>Profit                            |                         | 欠 損<br>Loss                              |                       |
|                                 |                                                |                                                                                                                                                        |                                                       |                                                         | 事業年度数<br>Number of<br>accounting periods | 金 額<br>Amount of profit | 事業年度数<br>Number of<br>accounting periods | 金 額<br>Amount of loss |
|                                 |                                                |                                                                                                                                                        |                                                       |                                                         |                                          |                         |                                          |                       |
| 内 国 法 人<br>Domestic corporation | 普 通 法 人<br>Ordinary corporation                | 会 社 等 Company, etc.                                                                                                                                    | 2, 865, 194                                           | 2, 891, 452                                             | 1, 022, 964                              | 59, 498, 783            | 1, 868, 488                              | 13, 322, 655          |
|                                 |                                                | うち 特定目的会社 Specific purpose company                                                                                                                     | 1, 425                                                | 1, 755                                                  | 781                                      | 3, 971                  | 974                                      | 89, 954               |
|                                 |                                                | 企 業 組 合 Business cooperative                                                                                                                           | 1, 246                                                | 1, 254                                                  | 456                                      | 2, 888                  | 798                                      | 1, 559                |
|                                 |                                                | 医 療 法 人 Medical corporation                                                                                                                            | 56, 532                                               | 56, 932                                                 | 30, 816                                  | 1, 341, 248             | 26, 116                                  | 304, 575              |
|                                 |                                                | 小 計 Subtotal                                                                                                                                           | 2, 922, 972                                           | 2, 949, 638                                             | 1, 054, 236                              | 60, 842, 919            | 1, 895, 402                              | 13, 628, 789          |
|                                 | 協 同 組 合 等<br>Cooperative association, etc.     | 人 格 の な い 社 団 等 Association without judicial personality, etc.                                                                                         | 26, 240                                               | 26, 345                                                 | 17, 121                                  | 24, 581                 | 9, 224                                   | 16, 151               |
|                                 |                                                | 農業協同組合及び同連合会<br>Agricultural cooperative association and Federation of agricultural cooperative associations                                           | 2, 751                                                | 2, 770                                                  | 1, 721                                   | 411, 162                | 1, 049                                   | 10, 899               |
|                                 |                                                | 消費生活協同組合及び同連合会<br>Consumers' cooperative society and Federation of consumer's cooperative societies                                                    | 573                                                   | 574                                                     | 294                                      | 136, 962                | 280                                      | 3, 367                |
|                                 |                                                | 中小企業等協同組合（企業組合を除く）<br>Small and medium-sized enterprises' cooperative (except for joint enterprise cooperative)                                        | 12, 538                                               | 12, 599                                                 | 7, 361                                   | 85, 179                 | 5, 238                                   | 17, 505               |
|                                 |                                                | 漁業生産組合、漁業協同組合及び同連合会<br>Fishermen's production cooperative, Fishermen's cooperative association and Federations of fishermen's cooperative associations | 1, 783                                                | 1, 788                                                  | 858                                      | 19, 751                 | 930                                      | 4, 781                |
|                                 |                                                | 森林組合及び同連合会<br>Forestry cooperative and Federations of forestry cooperatives                                                                            | 2, 585                                                | 2, 604                                                  | 1, 269                                   | 15, 953                 | 1, 335                                   | 1, 076                |
|                                 |                                                | そ の 他 Others                                                                                                                                           | 21, 572                                               | 21, 682                                                 | 12, 258                                  | 571, 110                | 9, 424                                   | 132, 412              |
|                                 |                                                | 小 計 Subtotal                                                                                                                                           | 41, 802                                               | 42, 017                                                 | 23, 761                                  | 1, 240, 119             | 18, 256                                  | 170, 040              |
|                                 | 公 益 法 人 等 Corporation in public interest, etc. |                                                                                                                                                        | 58, 730                                               | 59, 005                                                 | 24, 743                                  | 304, 642                | 34, 262                                  | 216, 879              |
|                                 | 外 国 法 人 Foreign corporation                    |                                                                                                                                                        | 5, 407                                                | 5, 480                                                  | 3, 403                                   | 410, 110                | 2, 077                                   | 110, 049              |
|                                 | 小 計 Subtotal                                   |                                                                                                                                                        | 3, 055, 151                                           | 3, 082, 485                                             | 1, 123, 264                              | 62, 822, 370            | 1, 959, 221                              | 14, 141, 909          |
|                                 | 通 算 法 人 Totalized corporation                  |                                                                                                                                                        | 12, 364                                               | 12, 445                                                 | 7, 419                                   | 18, 382, 735            | 5, 026                                   | 2, 843, 297           |
|                                 | 連 結 法 人 Consolidated corporations              |                                                                                                                                                        | 1, 076                                                | 1, 079                                                  | 602                                      | 3, 225, 704             | 477                                      | 445, 778              |
|                                 | 合 計 Grand Total                                |                                                                                                                                                        | 3, 068, 591                                           | 3, 096, 009                                             | 1, 131, 285                              | 84, 430, 809            | 1, 964, 724                              | 17, 430, 984          |

調査対象等：「(1) 現事業年度分の課税状況」のうち、法定事業年度分について示した。  
(注) 1 「申告法人数」には、確定申告のあった事業年度数を法人単位に集約した件数を示している。なお、連結法人は1グループを1社として集計している。  
2 「事業年度数合計」には、清算確定分を除いた法定事業年度分に係る確定申告の件数を示している。なお、清算確定分も含めた事業年度数合計は3,128千件である。

Subject of survey, etc.: This table shows the statutory accounting periods in “(1) Statistics of taxation for current accounting period”.

Note: 1 “Number of corporations that filed returns” includes the following case. Even if the corporation filed its returns for each accounting period (in the case where it has multiple accounting periods per year), they are counted as one corporation. Also, one consolidated corporation group is totalized as one corporation.

2 “Total number of accounting periods” shows number of final returns for statutory accounting periods (Except for the number of accounting periods for determined liquidation). And number of total returns including returns for determined liquidation is 3,128 thousand.

(4) 加算税の状況  
Statistics of additional tax

| 区 分<br>Type                            |  |  | 過 少 申 告 加 算 税<br>Additional tax for understatement |                                    | 無 申 告 加 算 税<br>Additional tax for failure to file |                                    | 重 加 算 税<br>Additional tax for fraud case |                                    | 計<br>Total            |                                    |
|----------------------------------------|--|--|----------------------------------------------------|------------------------------------|---------------------------------------------------|------------------------------------|------------------------------------------|------------------------------------|-----------------------|------------------------------------|
|                                        |  |  | 件 数<br>Number of case                              | 金 額<br>Amount of<br>additional tax | 件 数<br>Number of case                             | 金 額<br>Amount of<br>additional tax | 件 数<br>Number of case                    | 金 額<br>Amount of<br>additional tax | 件 数<br>Number of case | 金 額<br>Amount of<br>additional tax |
|                                        |  |  |                                                    |                                    |                                                   |                                    |                                          |                                    |                       |                                    |
| 平成29年度 FY2017                          |  |  | 47, 949                                            | 11, 225                            | 8, 323                                            | 687                                | 31, 729                                  | 16, 181                            | 88, 001               | 28, 093                            |
| 30 2018                                |  |  | 50, 923                                            | 11, 260                            | 8, 249                                            | 1, 118                             | 33, 625                                  | 16, 983                            | 92, 797               | 29, 360                            |
| 令和元 2019                               |  |  | 41, 116                                            | 9, 919                             | 7, 112                                            | 680                                | 28, 484                                  | 14, 943                            | 76, 712               | 25, 543                            |
| 2 2020                                 |  |  | 16, 131                                            | 7, 552                             | 6, 660                                            | 552                                | 13, 397                                  | 8, 635                             | 36, 188               | 16, 739                            |
| 3 2021                                 |  |  | 26, 169                                            | 6, 787                             | 7, 886                                            | 866                                | 19, 288                                  | 14, 004                            | 53, 343               | 21, 656                            |
| 4 2022                                 |  |  | 38, 339                                            | 9, 716                             | 8, 788                                            | 966                                | 26, 362                                  | 17, 702                            | 73, 489               | 28, 383                            |
| 本 年 分 For the current year             |  |  | 9, 503                                             | 1, 189                             | 2, 511                                            | 157                                | 2, 702                                   | 2, 009                             | 14, 716               | 3, 356                             |
| うち内国普通法人 Domestic ordinary corporation |  |  | 9, 485                                             | 1, 183                             | 2, 330                                            | 149                                | 2, 699                                   | 2, 006                             | 14, 514               | 3, 337                             |
| 既 往 年 分 For the past year              |  |  | 28, 836                                            | 8, 527                             | 6, 277                                            | 809                                | 23, 660                                  | 15, 692                            | 58, 773               | 25, 028                            |
| うち内国普通法人 Domestic ordinary corporation |  |  | 28, 409                                            | 8, 295                             | 5, 177                                            | 709                                | 23, 554                                  | 15, 651                            | 57, 140               | 24, 655                            |
| 合 計 Grand Total                        |  |  | 38, 339                                            | 9, 716                             | 8, 788                                            | 966                                | 26, 362                                  | 17, 702                            | 73, 489               | 28, 383                            |

調査対象等：令和4年7月1日から令和5年6月30日までの間に処理した事績を示した。  
Subject of survey, etc.: This table shows the status of taxation for additional tax which were processed between July 1, 2022, and June 30, 2023.

(5) 都道府県別の課税状況  
Statistics of taxation by prefecture

| 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                  |  | 法 定 事 業 年 度 分<br>For statutory accounting period |                    |                                       |                    |
|----------------------------------------------------------------------|------------------|--|--------------------------------------------------|--------------------|---------------------------------------|--------------------|
|                                                                      |                  |  | 所 得 金 額<br>Amount of income                      |                    | 税 額 ①<br>Amount of tax                |                    |
|                                                                      |                  |  | 事業年度数<br>Number of accounting periods            | 金 額<br>Amount      | 事業年度数<br>Number of accounting periods | 金 額<br>Amount      |
|                                                                      |                  |  |                                                  | 百万円<br>Million yen |                                       | 百万円<br>Million yen |
| 札幌<br>Sapporo                                                        | 北海道<br>Hokkaido  |  | 45,381                                           | 1,281,905          | 44,813                                | 258,035            |
| 仙台<br>Sendai                                                         | 青森<br>Aomori     |  | 8,320                                            | 154,941            | 8,238                                 | x                  |
|                                                                      | 岩手<br>Iwate      |  | 7,208                                            | 170,222            | 7,110                                 | 33,458             |
|                                                                      | 宮城<br>Miyagi     |  | 16,017                                           | 472,404            | 15,855                                | 91,540             |
|                                                                      | 秋田<br>Akita      |  | 6,318                                            | 130,185            | 6,224                                 | 25,159             |
|                                                                      | 山形<br>Yamagata   |  | 7,655                                            | 179,778            | 7,567                                 | 35,310             |
|                                                                      | 福島<br>Fukushima  |  | 13,326                                           | 349,526            | 13,170                                | x                  |
|                                                                      | 計<br>Total       |  | 58,844                                           | 1,457,057          | 58,164                                | 285,148            |
| 関東信越<br>Kanto Shinetsu                                               | 茨城<br>Ibaraki    |  | 18,860                                           | 449,948            | 18,663                                | 89,171             |
|                                                                      | 栃木<br>Tochigi    |  | 13,409                                           | 363,990            | 13,226                                | 72,866             |
|                                                                      | 群馬<br>Gunma      |  | 14,668                                           | 472,605            | 14,483                                | 95,679             |
|                                                                      | 埼玉<br>Saitama    |  | 53,005                                           | 1,337,497          | 52,481                                | 269,302            |
|                                                                      | 新潟<br>Niigata    |  | 16,094                                           | 517,199            | 15,807                                | 99,017             |
|                                                                      | 長野<br>Nagano     |  | 15,604                                           | 636,479            | 15,393                                | 121,600            |
|                                                                      | 計<br>Total       |  | 131,640                                          | 3,777,717          | 130,053                               | 747,635            |
| 東京<br>Tokyo                                                          | 千葉<br>Chiba      |  | 42,905                                           | 1,183,204          | 42,482                                | 235,092            |
|                                                                      | 東京<br>Tokyo      |  | 242,877                                          | 31,043,443         | 237,180                               | 5,767,066          |
|                                                                      | 神奈川<br>Kanagawa  |  | 69,227                                           | 2,393,846          | 68,495                                | 468,236            |
|                                                                      | 山梨<br>Yamanashi  |  | 6,339                                            | 293,824            | 6,284                                 | 56,598             |
|                                                                      | 計<br>Total       |  | 361,348                                          | 34,914,317         | 354,441                               | 6,526,992          |
| 金沢<br>Kanazawa                                                       | 富山<br>Toyama     |  | 8,488                                            | 319,694            | 8,331                                 | 61,853             |
|                                                                      | 石川<br>Ishikawa   |  | 9,835                                            | 304,160            | 9,706                                 | 59,179             |
|                                                                      | 福井<br>Fukui      |  | 7,242                                            | 216,209            | 7,107                                 | 42,961             |
|                                                                      | 計<br>Total       |  | 25,565                                           | 840,063            | 25,144                                | 163,992            |
| 名古屋<br>Nagoya                                                        | 岐阜<br>Gifu       |  | 16,380                                           | 601,808            | 16,145                                | 116,698            |
|                                                                      | 静岡<br>Shizuoka   |  | 27,154                                           | 926,137            | 26,779                                | 178,074            |
|                                                                      | 愛知<br>Aichi      |  | 62,269                                           | 3,001,852          | 61,206                                | 565,387            |
|                                                                      | 三重<br>Mie        |  | 12,564                                           | 396,117            | 12,415                                | 79,069             |
|                                                                      | 計<br>Total       |  | 118,367                                          | 4,925,914          | 116,545                               | 939,229            |
| 大阪<br>Osaka                                                          | 滋賀<br>Shiga      |  | 9,649                                            | 301,801            | 9,530                                 | x                  |
|                                                                      | 京都<br>Kyoto      |  | 22,326                                           | 1,467,373          | 21,973                                | 288,095            |
|                                                                      | 大阪<br>Osaka      |  | 99,252                                           | 6,185,544          | 97,613                                | 1,217,230          |
|                                                                      | 兵庫<br>Hyogo      |  | 40,889                                           | 1,528,544          | 40,153                                | 300,835            |
|                                                                      | 奈良<br>Nara       |  | 7,833                                            | 174,947            | 7,687                                 | x                  |
|                                                                      | 和歌山<br>Wakayama  |  | 6,427                                            | 156,043            | 6,342                                 | 30,545             |
|                                                                      | 計<br>Total       |  | 186,376                                          | 9,814,252          | 183,298                               | 1,924,614          |
| 広島<br>Hiroshima                                                      | 鳥取<br>Tottori    |  | 4,096                                            | 91,834             | 4,038                                 | x                  |
|                                                                      | 島根<br>Shimane    |  | 4,950                                            | 102,568            | 4,893                                 | x                  |
|                                                                      | 岡山<br>Okayama    |  | 14,570                                           | 514,334            | 14,349                                | 101,015            |
|                                                                      | 広島<br>Hiroshima  |  | 22,802                                           | 908,701            | 22,467                                | 186,419            |
|                                                                      | 山口<br>Yamaguchi  |  | 9,357                                            | 275,753            | 9,210                                 | 52,232             |
|                                                                      | 計<br>Total       |  | 55,775                                           | 1,893,189          | 54,957                                | 376,469            |
| 高松<br>Takamatsu                                                      | 徳島<br>Tokushima  |  | 5,235                                            | 249,995            | 5,169                                 | 44,044             |
|                                                                      | 香川<br>Kagawa     |  | 7,728                                            | 235,327            | 7,608                                 | x                  |
|                                                                      | 愛媛<br>Ehime      |  | 10,131                                           | 440,958            | 10,001                                | 84,098             |
|                                                                      | 高知<br>Kochi      |  | 5,102                                            | 132,011            | 5,033                                 | x                  |
|                                                                      | 計<br>Total       |  | 28,196                                           | 1,058,291          | 27,811                                | 195,427            |
| 福岡<br>Fukuoka                                                        | 福岡<br>Fukuoka    |  | 43,797                                           | 1,304,769          | 43,275                                | 261,196            |
|                                                                      | 佐賀<br>Saga       |  | 5,576                                            | 166,310            | 5,510                                 | 32,465             |
|                                                                      | 長崎<br>Nagasaki   |  | 9,068                                            | 163,417            | 8,962                                 | 31,996             |
|                                                                      | 計<br>Total       |  | 58,441                                           | 1,634,497          | 57,747                                | 325,657            |
| 熊本<br>Kumamoto                                                       | 熊本<br>Kumamoto   |  | 13,558                                           | 315,190            | 13,427                                | 61,626             |
|                                                                      | 大分<br>Oita       |  | 9,916                                            | 199,390            | 8,812                                 | 39,831             |
|                                                                      | 宮崎<br>Miyazaki   |  | 8,165                                            | 193,418            | 8,092                                 | x                  |
|                                                                      | 鹿児島<br>Kagoshima |  | 11,664                                           | 247,334            | 11,541                                | x                  |
|                                                                      | 計<br>Total       |  | 42,303                                           | 955,333            | 41,872                                | 186,636            |
| 沖縄<br>Okinawa                                                        | 沖縄<br>Okinawa    |  | 11,028                                           | 269,834            | 10,926                                | 54,970             |
| 計<br>Total                                                           |                  |  | 1,123,264                                        | 62,822,370         | 1,105,771                             | 11,984,804         |
| 通 算 法 人<br>Totalized corporation                                     |                  |  | 7,419                                            | 18,382,735         | 7,041                                 | 2,366,374          |
| 連 結 法 人<br>Consolidated corporations                                 |                  |  | 602                                              | 3,225,704          | 544                                   | 424,897            |
| 全 国 計<br>Grand total                                                 |                  |  | 1,131,285                                        | 84,430,809         | 1,113,356                             | 14,776,074         |

(注) この表は、「(1) 現事業年度分の課税状況」を都道府県別に示したものである。

Note: This table shows "(1) Statistics of taxation for current accounting period" by prefecture.

| 清算確定分<br>For determind liquidation    |               |                        | 税 額 合 計<br>Total amount of tax<br>①＋② | 税 額 総 計<br>(加算税を含む)<br>Grand total amount of tax<br>(Including additional tax) | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau /Prefecture |           |                           |
|---------------------------------------|---------------|------------------------|---------------------------------------|--------------------------------------------------------------------------------|---------------------------------------------------------------------|-----------|---------------------------|
| 所 得 金 額<br>Amount of income           |               | 税 額 ②<br>Amount of tax |                                       |                                                                                |                                                                     |           |                           |
| 事業年度数<br>Number of accounting periods | 金 額<br>Amount |                        |                                       |                                                                                |                                                                     |           |                           |
| 20                                    | 242           | 57                     | 258, 092                              | 258, 228                                                                       | 北海道                                                                 | Hokkaido  | 札 幌<br>Sapporo            |
| 2                                     | x             | x                      | 30, 515                               | 30, 520                                                                        | 青 森                                                                 | Aomori    | 仙 台<br>Sendai             |
| 6                                     | 12            | 2                      | 33, 460                               | 33, 474                                                                        | 岩 手                                                                 | Iwate     |                           |
| 5                                     | 25            | 5                      | 91, 545                               | 91, 569                                                                        | 宮 城                                                                 | Miyagi    |                           |
| 5                                     | 4             | 1                      | 25, 160                               | 25, 165                                                                        | 秋 田                                                                 | Akita     |                           |
| 8                                     | 537           | 99                     | 35, 410                               | 35, 416                                                                        | 山 形                                                                 | Yamagata  |                           |
| 4                                     | x             | x                      | 69, 166                               | 69, 192                                                                        | 福 島                                                                 | Fukushima |                           |
| 30                                    | 579           | 107                    | 285, 255                              | 285, 337                                                                       | 計                                                                   | Total     |                           |
| 6                                     | 5             | 1                      | 89, 172                               | 89, 212                                                                        | 茨 城                                                                 | Ibaraki   | 関 東 信 越<br>Kanto Shinetsu |
| 6                                     | 46            | 10                     | 72, 876                               | 72, 911                                                                        | 栃 木                                                                 | Tochigi   |                           |
| 9                                     | 9             | 1                      | 95, 680                               | 95, 730                                                                        | 群 馬                                                                 | Gunma     |                           |
| 29                                    | 196           | 42                     | 269, 344                              | 269, 463                                                                       | 埼 玉                                                                 | Saitama   |                           |
| 11                                    | 16            | 3                      | 99, 020                               | 99, 050                                                                        | 新 潟                                                                 | Niigata   |                           |
| 10                                    | 15            | 3                      | 121, 603                              | 121, 650                                                                       | 長 野                                                                 | Nagano    |                           |
| 71                                    | 285           | 59                     | 747, 695                              | 748, 017                                                                       | 計                                                                   | Total     |                           |
| 20                                    | 256           | 53                     | 235, 145                              | 235, 215                                                                       | 千 葉                                                                 | Chiba     | 東 京<br>Tokyo              |
| 375                                   | 3, 808        | 854                    | 5, 767, 920                           | 5, 768, 627                                                                    | 東 京                                                                 | Tokyo     |                           |
| 54                                    | 650           | 142                    | 468, 378                              | 468, 486                                                                       | 神 奈 川                                                               | Kanagawa  |                           |
| -                                     | -             | -                      | 56, 598                               | 56, 610                                                                        | 山 梨                                                                 | Yamanashi |                           |
| 449                                   | 4, 715        | 1, 049                 | 6, 528, 042                           | 6, 528, 939                                                                    | 計                                                                   | Total     |                           |
| 4                                     | 13            | 2                      | 61, 855                               | 61, 897                                                                        | 富 山                                                                 | Toyama    | 金 沢<br>Kanazawa           |
| 7                                     | 10            | 2                      | 59, 180                               | 59, 216                                                                        | 石 川                                                                 | Ishikawa  |                           |
| 6                                     | 11            | 2                      | 42, 963                               | 42, 997                                                                        | 福 井                                                                 | Fukui     |                           |
| 17                                    | 34            | 6                      | 163, 998                              | 164, 110                                                                       | 計                                                                   | Total     |                           |
| 6                                     | 10            | 2                      | 116, 699                              | 116, 776                                                                       | 岐 阜                                                                 | Gifu      | 名 古 屋<br>Nagoya           |
| 21                                    | 138           | 28                     | 178, 103                              | 178, 251                                                                       | 静 岡                                                                 | Shizuoka  |                           |
| 53                                    | 443           | 88                     | 565, 475                              | 565, 778                                                                       | 愛 知                                                                 | Aichi     |                           |
| 11                                    | 24            | 4                      | 79, 073                               | 79, 132                                                                        | 三 重                                                                 | Mie       |                           |
| 91                                    | 615           | 122                    | 939, 351                              | 939, 937                                                                       | 計                                                                   | Total     |                           |
| 4                                     | x             | x                      | 54, 679                               | 54, 715                                                                        | 滋 賀                                                                 | Shiga     | 大 阪<br>Osaka              |
| 12                                    | 180           | 77                     | 288, 172                              | 288, 219                                                                       | 京 都                                                                 | Kyoto     |                           |
| 54                                    | 516           | 109                    | 1, 217, 339                           | 1, 217, 590                                                                    | 大 阪                                                                 | Osaka     |                           |
| 27                                    | 285           | 63                     | 300, 898                              | 300, 992                                                                       | 兵 庫                                                                 | Hyogo     |                           |
| 2                                     | x             | x                      | 33, 238                               | 33, 249                                                                        | 奈 良                                                                 | Nara      |                           |
| -                                     | -             | -                      | 30, 545                               | 30, 573                                                                        | 和 歌 山                                                               | Wakayama  |                           |
| 99                                    | 1, 018        | 258                    | 1, 924, 872                           | 1, 925, 338                                                                    | 計                                                                   | Total     |                           |
| 2                                     | x             | x                      | 17, 957                               | 17, 974                                                                        | 鳥 取                                                                 | Tottori   | 広 島<br>Hiroshima          |
| 5                                     | x             | x                      | 18, 846                               | 18, 862                                                                        | 島 根                                                                 | Shimane   |                           |
| 7                                     | 30            | 6                      | 101, 021                              | 101, 048                                                                       | 岡 山                                                                 | Okayama   |                           |
| 15                                    | 152           | 38                     | 186, 457                              | 186, 618                                                                       | 広 島                                                                 | Hiroshima |                           |
| 11                                    | 9             | 1                      | 52, 234                               | 52, 260                                                                        | 山 口                                                                 | Yamaguchi |                           |
| 40                                    | 197           | 46                     | 376, 515                              | 376, 762                                                                       | 計                                                                   | Total     |                           |
| -                                     | -             | -                      | 44, 044                               | 44, 073                                                                        | 徳 島                                                                 | Tokushima | 高 松<br>Takamatsu          |
| 5                                     | x             | x                      | 42, 523                               | 42, 555                                                                        | 香 川                                                                 | Kagawa    |                           |
| 8                                     | 46            | 9                      | 84, 107                               | 84, 159                                                                        | 愛 媛                                                                 | Ehime     |                           |
| 1                                     | x             | x                      | 24, 764                               | 24, 780                                                                        | 高 知                                                                 | Kochi     |                           |
| 14                                    | 58            | 11                     | 195, 438                              | 195, 566                                                                       | 計                                                                   | Total     |                           |
| 24                                    | 174           | 30                     | 261, 226                              | 261, 465                                                                       | 福 岡                                                                 | Fukuoka   | 福 岡<br>Fukuoka            |
| 5                                     | 55            | 11                     | 32, 477                               | 32, 485                                                                        | 佐 賀                                                                 | Saga      |                           |
| 8                                     | 124           | 29                     | 32, 024                               | 32, 060                                                                        | 長 崎                                                                 | Nagasaki  |                           |
| 37                                    | 353           | 70                     | 325, 727                              | 326, 010                                                                       | 計                                                                   | Total     |                           |
| 12                                    | 48            | 9                      | 61, 636                               | 61, 671                                                                        | 熊 本                                                                 | Kumamoto  | 熊 本<br>Kumamoto           |
| 4                                     | 2             | 0                      | 39, 832                               | 39, 843                                                                        | 大 分                                                                 | Oita      |                           |
| 2                                     | x             | x                      | 37, 091                               | 37, 098                                                                        | 宮 崎                                                                 | Miyazaki  |                           |
| 3                                     | x             | x                      | 48, 091                               | 48, 104                                                                        | 鹿 児 島                                                               | Kagoshima |                           |
| 21                                    | 65            | 12                     | 186, 649                              | 186, 716                                                                       | 計                                                                   | Total     |                           |
| 9                                     | 55            | 11                     | 54, 981                               | 55, 005                                                                        | 沖 縄                                                                 | Okinawa   | 沖 縄<br>Okinawa            |
| 898                                   | 8, 215        | 1, 809                 | 11, 986, 613                          | 11, 989, 966                                                                   | 計 Total                                                             |           |                           |
| 14                                    | 3, 786        | 871                    | 2, 367, 245                           | 2, 367, 245                                                                    | 通 算 法 人 Totalized corporation                                       |           |                           |
| -                                     | -             | -                      | 424, 897                              | 424, 900                                                                       | 連 結 法 人 Consolidated corporations                                   |           |                           |
| 912                                   | 12, 000       | 2, 681                 | 14, 778, 755                          | 14, 782, 110                                                                   | 全 国 計 Grand total                                                   |           |                           |

## (6) 都道府県別の法人数、所得金額

Breakdown of the number of corporations and amount of income by prefecture

| 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                 | 申告法人数<br>Number of<br>corporations that<br>filed returns. | 所得金額<br>Amount<br>of income | 内 国                                                     |                                          |                                 |                                |                             |
|----------------------------------------------------------------------|-----------------|-----------------------------------------------------------|-----------------------------|---------------------------------------------------------|------------------------------------------|---------------------------------|--------------------------------|-----------------------------|
|                                                                      |                 |                                                           |                             | 普 通 法 人                                                 |                                          |                                 |                                |                             |
|                                                                      |                 |                                                           |                             | Ordinary corporation                                    |                                          |                                 |                                |                             |
|                                                                      |                 |                                                           |                             | 申 告 法 人 数<br>Number of corporations that filed returns. |                                          |                                 |                                | 所得金額<br>Amount<br>of income |
|                                                                      |                 |                                                           |                             | 会 社 等<br>Company, etc.                                  | 特定目的会社<br>Specific<br>purpose<br>company | 企業組合<br>Business<br>cooperative | 医療法人<br>Medical<br>corporation |                             |
| 札 幌<br>Sapporo                                                       | 北海道 Hokkaido    | 社<br>Number                                               | 百万円<br>Million yen          | 社<br>Number                                             | 社<br>Number                              | 社<br>Number                     | 社<br>Number                    | 百万円<br>Million yen          |
|                                                                      |                 | 120, 153                                                  | 1, 281, 905                 | 112, 244                                                | 1                                        | 86                              | 2, 548                         | 1, 210, 491                 |
| 仙 台<br>Sendai                                                        | 青 森 Aomori      | 20, 969                                                   | 154, 941                    | 19, 088                                                 | —                                        | 47                              | 349                            | 147, 116                    |
|                                                                      | 岩 手 Iwate       | 19, 823                                                   | 170, 222                    | 17, 672                                                 | —                                        | 19                              | 385                            | 163, 531                    |
|                                                                      | 宮 城 Miyagi      | 44, 848                                                   | 472, 404                    | 41, 812                                                 | —                                        | 16                              | 885                            | 456, 319                    |
|                                                                      | 秋 田 Akita       | 16, 522                                                   | 130, 185                    | 14, 904                                                 | —                                        | 26                              | 345                            | 124, 656                    |
|                                                                      | 山 形 Yamagata    | 19, 467                                                   | 179, 778                    | 17, 506                                                 | —                                        | 32                              | 459                            | 174, 047                    |
|                                                                      | 福 島 Fukushima   | 39, 316                                                   | 349, 526                    | 36, 479                                                 | —                                        | 45                              | 823                            | 334, 997                    |
|                                                                      | 計 Total         | 160, 945                                                  | 1, 457, 057                 | 147, 461                                                | —                                        | 185                             | 3, 246                         | 1, 400, 667                 |
| 関東信越<br>Kanto<br>Shinetsu                                            | 茨 城 Ibaraki     | 50, 976                                                   | 449, 948                    | 48, 058                                                 | 1                                        | 17                              | 988                            | 433, 796                    |
|                                                                      | 栃 木 Tochigi     | 39, 821                                                   | 363, 990                    | 37, 433                                                 | 1                                        | 16                              | 800                            | 356, 906                    |
|                                                                      | 群 馬 Gunma       | 42, 277                                                   | 472, 605                    | 39, 444                                                 | 1                                        | 10                              | 863                            | 461, 948                    |
|                                                                      | 埼 玉 Saitama     | 142, 271                                                  | 1, 337, 497                 | 135, 519                                                | 2                                        | 28                              | 2, 754                         | 1, 296, 574                 |
|                                                                      | 新 潟 Niigata     | 41, 200                                                   | 517, 199                    | 37, 881                                                 | —                                        | 14                              | 935                            | 501, 032                    |
|                                                                      | 長 野 Nagano      | 45, 017                                                   | 636, 479                    | 41, 338                                                 | 3                                        | 40                              | 781                            | 601, 246                    |
|                                                                      | 計 Total         | 361, 562                                                  | 3, 777, 717                 | 339, 673                                                | 8                                        | 125                             | 7, 121                         | 3, 651, 502                 |
| 東 京<br>Tokyo                                                         | 千 葉 Chiba       | 115, 713                                                  | 1, 183, 204                 | 109, 533                                                | —                                        | 50                              | 2, 158                         | 1, 168, 370                 |
|                                                                      | 東 京 Tokyo       | 659, 782                                                  | 31, 043, 443                | 628, 376                                                | 1, 385                                   | 64                              | 6, 868                         | 29, 936, 978                |
|                                                                      | 神 奈 川 Kanagawa  | 192, 755                                                  | 2, 393, 846                 | 182, 302                                                | 3                                        | 27                              | 3, 551                         | 2, 335, 864                 |
|                                                                      | 山 梨 Yamanashi   | 17, 747                                                   | 293, 824                    | 16, 550                                                 | —                                        | 17                              | 265                            | 290, 528                    |
|                                                                      | 計 Total         | 985, 997                                                  | 34, 914, 317                | 936, 761                                                | 1, 388                                   | 158                             | 12, 842                        | 33, 731, 739                |
| 金 沢<br>Kanazawa                                                      | 富 山 Toyama      | 21, 420                                                   | 319, 694                    | 19, 469                                                 | —                                        | 13                              | 318                            | 314, 729                    |
|                                                                      | 石 川 Ishikawa    | 25, 646                                                   | 304, 160                    | 23, 658                                                 | 1                                        | 4                               | 483                            | 296, 602                    |
|                                                                      | 福 井 Fukui       | 18, 165                                                   | 216, 209                    | 16, 559                                                 | —                                        | 33                              | 334                            | 209, 813                    |
|                                                                      | 計 Total         | 65, 231                                                   | 840, 063                    | 59, 686                                                 | 1                                        | 50                              | 1, 135                         | 821, 144                    |
| 名古屋<br>Nagoya                                                        | 岐 阜 Gifu        | 43, 586                                                   | 601, 808                    | 40, 267                                                 | —                                        | 14                              | 747                            | 579, 703                    |
|                                                                      | 静 岡 Shizuoka    | 75, 911                                                   | 926, 137                    | 70, 976                                                 | —                                        | 46                              | 1, 469                         | 899, 217                    |
|                                                                      | 愛 知 Aichi       | 170, 597                                                  | 3, 001, 852                 | 161, 797                                                | 2                                        | 14                              | 2, 389                         | 2, 923, 627                 |
|                                                                      | 三 重 Mie         | 32, 746                                                   | 396, 117                    | 30, 149                                                 | —                                        | 15                              | 681                            | 386, 363                    |
|                                                                      | 計 Total         | 322, 840                                                  | 4, 925, 914                 | 303, 189                                                | 2                                        | 89                              | 5, 286                         | 4, 788, 910                 |
| 大 阪<br>Osaka                                                         | 滋 賀 Shiga       | 24, 183                                                   | 301, 801                    | 21, 668                                                 | —                                        | 12                              | 521                            | 290, 851                    |
|                                                                      | 京 都 Kyoto       | 64, 051                                                   | 1, 467, 373                 | 59, 533                                                 | —                                        | 49                              | 1, 079                         | 1, 442, 366                 |
|                                                                      | 阪 神 Osaka       | 260, 553                                                  | 6, 185, 544                 | 248, 572                                                | 6                                        | 30                              | 4, 666                         | 6, 064, 639                 |
|                                                                      | 大 阪 Hyogo       | 111, 113                                                  | 1, 528, 544                 | 103, 740                                                | —                                        | 29                              | 2, 437                         | 1, 483, 261                 |
|                                                                      | 兵 庫 Nara        | 22, 299                                                   | 174, 947                    | 20, 587                                                 | —                                        | 6                               | 517                            | 165, 071                    |
|                                                                      | 和歌山 Wakayama    | 17, 216                                                   | 156, 043                    | 15, 538                                                 | —                                        | 21                              | 418                            | 147, 168                    |
|                                                                      | 計 Total         | 499, 415                                                  | 9, 814, 252                 | 469, 638                                                | 6                                        | 147                             | 9, 638                         | 9, 593, 356                 |
| 広 島<br>Hiroshima                                                     | 鳥 取 Tottori     | 10, 639                                                   | 91, 834                     | 9, 416                                                  | —                                        | 5                               | 320                            | 89, 360                     |
|                                                                      | 島 根 Shimane     | 12, 562                                                   | 102, 568                    | 10, 847                                                 | —                                        | 16                              | 341                            | 97, 817                     |
|                                                                      | 岡 山 Okayama     | 41, 927                                                   | 514, 334                    | 39, 023                                                 | 1                                        | 36                              | 990                            | 505, 984                    |
|                                                                      | 広 島 Hiroshima   | 63, 571                                                   | 908, 701                    | 59, 471                                                 | 2                                        | 32                              | 1, 538                         | 881, 297                    |
|                                                                      | 山 口 Yamaguchi   | 24, 307                                                   | 275, 753                    | 21, 902                                                 | —                                        | 40                              | 765                            | 271, 520                    |
|                                                                      | 計 Total         | 153, 006                                                  | 1, 893, 189                 | 140, 659                                                | 3                                        | 129                             | 3, 954                         | 1, 845, 978                 |
| 高 松<br>Takamatsu                                                     | 徳 島 Tokushima   | 16, 986                                                   | 249, 995                    | 15, 409                                                 | —                                        | 21                              | 574                            | 244, 785                    |
|                                                                      | 香 川 Kagawa      | 23, 759                                                   | 235, 327                    | 21, 886                                                 | —                                        | 17                              | 585                            | 224, 768                    |
|                                                                      | 愛 媛 Ehime       | 30, 040                                                   | 440, 958                    | 27, 818                                                 | —                                        | 33                              | 898                            | 429, 634                    |
|                                                                      | 高 知 Kochi       | 13, 324                                                   | 132, 011                    | 11, 871                                                 | —                                        | 33                              | 387                            | 124, 009                    |
|                                                                      | 計 Total         | 84, 109                                                   | 1, 058, 291                 | 76, 984                                                 | —                                        | 104                             | 2, 444                         | 1, 023, 196                 |
| 福 岡<br>Fukuoka                                                       | 福 岡 Fukuoka     | 114, 251                                                  | 1, 304, 769                 | 106, 762                                                | 14                                       | 47                              | 3, 053                         | 1, 271, 376                 |
|                                                                      | 佐 賀 Saga        | 13, 760                                                   | 166, 310                    | 12, 226                                                 | —                                        | 10                              | 467                            | 160, 375                    |
|                                                                      | 長 崎 Nagasaki    | 23, 192                                                   | 163, 417                    | 20, 721                                                 | —                                        | 5                               | 847                            | 156, 051                    |
|                                                                      | 計 Total         | 151, 203                                                  | 1, 634, 497                 | 139, 709                                                | 14                                       | 62                              | 4, 367                         | 1, 587, 803                 |
| 熊 本<br>Kumamoto                                                      | 熊 本 Kumamoto    | 38, 574                                                   | 315, 190                    | 35, 743                                                 | 1                                        | 9                               | 1, 093                         | 303, 737                    |
|                                                                      | 大 分 Oita        | 25, 724                                                   | 199, 390                    | 23, 472                                                 | —                                        | 51                              | 700                            | 194, 997                    |
|                                                                      | 宮 崎 Miyazaki    | 22, 246                                                   | 193, 418                    | 20, 450                                                 | —                                        | 26                              | 609                            | 188, 113                    |
|                                                                      | 鹿 児 島 Kagoshima | 33, 150                                                   | 247, 334                    | 30, 387                                                 | —                                        | 10                              | 1, 042                         | 239, 618                    |
|                                                                      | 計 Total         | 119, 694                                                  | 955, 333                    | 110, 052                                                | 1                                        | 96                              | 3, 444                         | 926, 465                    |
| 沖 縄<br>Okinawa                                                       | 沖 縄 Okinawa     | 30, 996                                                   | 269, 834                    | 29, 138                                                 | 1                                        | 15                              | 507                            | 261, 668                    |
| 通 算 法 人 Totalized corporation                                        |                 | 12, 364                                                   | 18, 382, 735                |                                                         |                                          |                                 |                                |                             |
| 連 結 法 人 Consolidated corporations                                    |                 | 1, 076                                                    | 3, 225, 704                 |                                                         |                                          |                                 |                                |                             |
| 全 国 計 Grand total                                                    |                 | 3, 068, 591                                               | 84, 430, 809                | 2, 865, 194                                             | 1, 425                                   | 1, 246                          | 56, 532                        | 60, 842, 919                |

(注) 1 この表は、「(3) 法人数等の状況」を都道府県別に示したものである。

2 「所得金額」は、「(3) 法人数等の状況」の利益に係るものを示している。

Note: 1 This table shows “(3) Statistics of the number of corporations, etc.” by prefecture.

2 “Amount of income” shows Amount of profit in “(3) Statistics of the number of corporations, etc.”.



| 法人<br>Domestic corporation                                    |                             |                                                              |                             |                                                              |                             | 外国法人<br>Foreign corporation                                  |                             | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau /Prefecture |           |                        |
|---------------------------------------------------------------|-----------------------------|--------------------------------------------------------------|-----------------------------|--------------------------------------------------------------|-----------------------------|--------------------------------------------------------------|-----------------------------|---------------------------------------------------------------------|-----------|------------------------|
| 人格のない社団等<br>Association without judicial<br>personality, etc. |                             | 協 同 組 合 等<br>Cooperative association, etc.                   |                             | 公 益 法 人 等<br>Corporation in public interest, etc.            |                             | 申告法人数<br>Number of<br>corporations<br>that filed<br>returns. | 所得金額<br>Amount<br>of income |                                                                     |           |                        |
| 申告法人数<br>Number of<br>corporations<br>that filed<br>returns.  | 所得金額<br>Amount<br>of income | 申告法人数<br>Number of<br>corporations<br>that filed<br>returns. | 所得金額<br>Amount<br>of income | 申告法人数<br>Number of<br>corporations<br>that filed<br>returns. | 所得金額<br>Amount<br>of income |                                                              |                             |                                                                     |           |                        |
| 社<br>Number                                                   | 百万円<br>Million yen          | 社<br>Number                                                  | 百万円<br>Million yen          | 社<br>Number                                                  | 百万円<br>Million yen          | 社<br>Number                                                  | 百万円<br>Million yen          |                                                                     |           |                        |
| 919                                                           | 701                         | 1, 967                                                       | 63, 556                     | 2, 042                                                       | 6, 806                      | 347                                                          | 350                         | 北海道                                                                 | Hokkaido  | 札 幌<br>Sapporo         |
| 207                                                           | 99                          | 727                                                          | 4, 463                      | 551                                                          | 3, 264                      | —                                                            | —                           | 青 森                                                                 | Aomori    | 仙 台<br>Sendai          |
| 303                                                           | x                           | 841                                                          | 5, 331                      | 600                                                          | 1, 136                      | 3                                                            | x                           | 岩 手                                                                 | Iwate     |                        |
| 442                                                           | 365                         | 739                                                          | 13, 441                     | 944                                                          | 2, 276                      | 10                                                           | 3                           | 宮 城                                                                 | Miyagi    |                        |
| 199                                                           | x                           | 652                                                          | 4, 518                      | 395                                                          | 921                         | 1                                                            | x                           | 秋 田                                                                 | Akita     |                        |
| 188                                                           | x                           | 690                                                          | 4, 830                      | 591                                                          | 758                         | 1                                                            | x                           | 山 形                                                                 | Yamagata  |                        |
| 330                                                           | x                           | 738                                                          | 10, 314                     | 894                                                          | 4, 083                      | 7                                                            | x                           | 福 島                                                                 | Fukushima |                        |
| 1, 669                                                        | 1, 052                      | 4, 387                                                       | 42, 898                     | 3, 975                                                       | 12, 437                     | 22                                                           | 3                           | 計                                                                   | Total     |                        |
| 207                                                           | 134                         | 715                                                          | 11, 471                     | 951                                                          | 4, 539                      | 40                                                           | 7                           | 茨 城                                                                 | Ibaraki   | 関東信越<br>Kanto Shinetsu |
| 176                                                           | 81                          | 558                                                          | 5, 227                      | 808                                                          | 1, 731                      | 30                                                           | 45                          | 栃 木                                                                 | Tochigi   |                        |
| 239                                                           | 150                         | 826                                                          | 9, 109                      | 881                                                          | 1, 389                      | 14                                                           | 8                           | 群 馬                                                                 | Gunma     |                        |
| 957                                                           | 812                         | 833                                                          | 33, 893                     | 2, 127                                                       | 5, 344                      | 53                                                           | 875                         | 埼 玉                                                                 | Saitama   |                        |
| 250                                                           | 133                         | 1, 114                                                       | 11, 983                     | 995                                                          | 3, 240                      | 11                                                           | 812                         | 新 潟                                                                 | Niigata   |                        |
| 408                                                           | 210                         | 1, 064                                                       | 32, 591                     | 1, 348                                                       | 2, 340                      | 38                                                           | 91                          | 長 野                                                                 | Nagano    |                        |
| 2, 237                                                        | 1, 520                      | 5, 110                                                       | 104, 274                    | 7, 110                                                       | 18, 584                     | 186                                                          | 1, 839                      | 計                                                                   | Total     |                        |
| 753                                                           | 678                         | 1, 060                                                       | 10, 276                     | 1, 887                                                       | 3, 261                      | 272                                                          | 619                         | 千 葉                                                                 | Chiba     | 東 京<br>Tokyo           |
| 6, 885                                                        | 8, 299                      | 2, 987                                                       | 540, 692                    | 10, 786                                                      | 170, 806                    | 3, 816                                                       | 386, 668                    | 東 京                                                                 | Tokyo     |                        |
| 2, 188                                                        | 2, 322                      | 1, 161                                                       | 36, 327                     | 3, 267                                                       | 7, 517                      | 259                                                          | 11, 816                     | 神 奈 川                                                               | Kanagawa  |                        |
| 118                                                           | 96                          | 330                                                          | 1, 433                      | 459                                                          | 721                         | 8                                                            | 1, 046                      | 山 梨                                                                 | Yamanashi |                        |
| 9, 944                                                        | 11, 395                     | 5, 538                                                       | 588, 729                    | 16, 399                                                      | 182, 305                    | 4, 355                                                       | 400, 149                    | 計                                                                   | Total     |                        |
| 143                                                           | x                           | 951                                                          | 4, 189                      | 524                                                          | 721                         | 2                                                            | x                           | 富 山                                                                 | Toyama    | 金 沢<br>Kanazawa        |
| 219                                                           | x                           | 748                                                          | 6, 880                      | 532                                                          | 538                         | 2                                                            | x                           | 石 川                                                                 | Ishikawa  |                        |
| 108                                                           | 80                          | 687                                                          | 4, 552                      | 444                                                          | 1, 764                      | —                                                            | —                           | 福 井                                                                 | Fukui     |                        |
| 470                                                           | 273                         | 2, 386                                                       | 15, 621                     | 1, 500                                                       | 3, 023                      | 4                                                            | 2                           | 計                                                                   | Total     |                        |
| 377                                                           | 191                         | 1, 044                                                       | 18, 997                     | 1, 126                                                       | 2, 918                      | 11                                                           | 0                           | 岐 阜                                                                 | Gifu      | 名 古 屋<br>Nagoya        |
| 465                                                           | 347                         | 1, 238                                                       | 23, 046                     | 1, 697                                                       | 3, 155                      | 20                                                           | 372                         | 静 岡                                                                 | Shizuoka  |                        |
| 1, 407                                                        | 1, 816                      | 1, 796                                                       | 65, 536                     | 3, 117                                                       | 10, 387                     | 77                                                           | 487                         | 愛 知                                                                 | Aichi     |                        |
| 273                                                           | 331                         | 736                                                          | 8, 221                      | 867                                                          | 1, 186                      | 25                                                           | 16                          | 三 重                                                                 | Mie       |                        |
| 2, 522                                                        | 2, 684                      | 4, 814                                                       | 115, 799                    | 6, 807                                                       | 17, 647                     | 133                                                          | 875                         | 計                                                                   | Total     |                        |
| 281                                                           | x                           | 865                                                          | 9, 410                      | 828                                                          | 1, 309                      | 8                                                            | x                           | 滋 賀                                                                 | Shiga     | 大 阪<br>Osaka           |
| 455                                                           | 485                         | 861                                                          | 18, 185                     | 2, 033                                                       | 5, 817                      | 41                                                           | 519                         | 京 都                                                                 | Kyoto     |                        |
| 1, 811                                                        | 1, 861                      | 1, 865                                                       | 95, 815                     | 3, 470                                                       | 21, 648                     | 139                                                          | 1, 580                      | 大 阪                                                                 | Osaka     |                        |
| 1, 121                                                        | 1, 237                      | 1, 543                                                       | 35, 368                     | 2, 188                                                       | 6, 435                      | 55                                                           | 2, 242                      | 兵 庫                                                                 | Hyogo     |                        |
| 149                                                           | x                           | 396                                                          | 8, 864                      | 639                                                          | 838                         | 5                                                            | x                           | 奈 良                                                                 | Nara      |                        |
| 167                                                           | x                           | 506                                                          | 8, 083                      | 564                                                          | 669                         | 2                                                            | x                           | 和 歌 山                                                               | Wakayama  |                        |
| 3, 984                                                        | 4, 107                      | 6, 036                                                       | 175, 727                    | 9, 722                                                       | 36, 717                     | 250                                                          | 4, 344                      | 計                                                                   | Total     |                        |
| 130                                                           | 59                          | 378                                                          | 1, 702                      | 390                                                          | 713                         | —                                                            | —                           | 鳥 取                                                                 | Tottori   | 広 島<br>Hiroshima       |
| 216                                                           | 64                          | 645                                                          | 3, 968                      | 497                                                          | 720                         | —                                                            | —                           | 島 根                                                                 | Shimane   |                        |
| 283                                                           | 158                         | 797                                                          | 7, 033                      | 790                                                          | 1, 130                      | 8                                                            | 27                          | 岡 山                                                                 | Okayama   |                        |
| 391                                                           | 240                         | 1, 062                                                       | 24, 109                     | 1, 060                                                       | 3, 029                      | 17                                                           | 27                          | 広 島                                                                 | Hiroshima |                        |
| 244                                                           | 118                         | 713                                                          | 2, 914                      | 639                                                          | 1, 200                      | 4                                                            | 1                           | 山 口                                                                 | Yamaguchi |                        |
| 1, 264                                                        | 638                         | 3, 595                                                       | 39, 726                     | 3, 376                                                       | 6, 792                      | 29                                                           | 55                          | 計                                                                   | Total     |                        |
| 92                                                            | x                           | 482                                                          | 4, 125                      | 407                                                          | 1, 037                      | 1                                                            | x                           | 徳 島                                                                 | Tokushima | 高 松<br>Takamatsu       |
| 147                                                           | x                           | 598                                                          | 8, 814                      | 522                                                          | 1, 668                      | 4                                                            | x                           | 香 川                                                                 | Kagawa    |                        |
| 147                                                           | 81                          | 607                                                          | 10, 089                     | 532                                                          | 1, 103                      | 5                                                            | 51                          | 愛 媛                                                                 | Ehime     |                        |
| 163                                                           | x                           | 458                                                          | 7, 378                      | 411                                                          | 524                         | 1                                                            | x                           | 高 知                                                                 | Kochi     |                        |
| 549                                                           | 304                         | 2, 145                                                       | 30, 406                     | 1, 872                                                       | 4, 332                      | 11                                                           | 54                          | 計                                                                   | Total     |                        |
| 963                                                           | 881                         | 1, 605                                                       | 24, 689                     | 1, 793                                                       | 7, 806                      | 28                                                           | 17                          | 福 岡                                                                 | Fukuoka   | 福 岡<br>Fukuoka         |
| 130                                                           | x                           | 451                                                          | 5, 105                      | 475                                                          | 767                         | 1                                                            | x                           | 佐 賀                                                                 | Saga      |                        |
| 268                                                           | x                           | 711                                                          | 6, 045                      | 638                                                          | 1, 207                      | 2                                                            | x                           | 長 崎                                                                 | Nagasaki  |                        |
| 1, 361                                                        | 1, 057                      | 2, 767                                                       | 35, 839                     | 2, 906                                                       | 9, 780                      | 31                                                           | 18                          | 計                                                                   | Total     |                        |
| 284                                                           | x                           | 722                                                          | 9, 734                      | 715                                                          | 1, 504                      | 8                                                            | x                           | 熊 本                                                                 | Kumamoto  | 熊 本<br>Kumamoto        |
| 235                                                           | x                           | 711                                                          | 3, 379                      | 553                                                          | 918                         | 2                                                            | x                           | 大 分                                                                 | Oita      |                        |
| 182                                                           | x                           | 525                                                          | 4, 300                      | 453                                                          | 909                         | 1                                                            | x                           | 宮 崎                                                                 | Miyazaki  |                        |
| 291                                                           | x                           | 721                                                          | 6, 678                      | 696                                                          | 900                         | 3                                                            | x                           | 鹿 児 島                                                               | Kagoshima |                        |
| 992                                                           | 540                         | 2, 679                                                       | 24, 091                     | 2, 417                                                       | 4, 230                      | 14                                                           | 6                           | 計                                                                   | Total     |                        |
| 329                                                           | 308                         | 378                                                          | 3, 453                      | 604                                                          | 1, 991                      | 25                                                           | 2, 414                      | 沖 縄                                                                 | Okinawa   | 沖 縄<br>Okinawa         |
|                                                               |                             |                                                              |                             |                                                              |                             |                                                              |                             | 通 算 法 人 Totalized corporation                                       |           |                        |
|                                                               |                             |                                                              |                             |                                                              |                             |                                                              |                             | 連 結 法 人 Consolidated corporations                                   |           |                        |
| 26, 240                                                       | 24, 581                     | 41, 802                                                      | 1, 240, 119                 | 58, 730                                                      | 304, 642                    | 5, 407                                                       | 410, 110                    | 全 国 計 Grand Total                                                   |           |                        |

4－2 法人数  
Number of Corporations

(1) 決算期別の普通法人数  
Number of ordinary corporations by settlement term

| 区分<br>Type                                |                                                |                 | 申告法人数<br>Number of corporations that filed returns | 所得金額<br>Amount of income     |                  |                              |                | 100万円以下<br>1 million yen or less |             |          | 100万円超<br>Over 1 million yen |  |  | 500万円超<br>Over 5 million yen |  |  |
|-------------------------------------------|------------------------------------------------|-----------------|----------------------------------------------------|------------------------------|------------------|------------------------------|----------------|----------------------------------|-------------|----------|------------------------------|--|--|------------------------------|--|--|
|                                           |                                                |                 |                                                    | 利益<br>Profit                 |                  | 欠損<br>Loss                   |                |                                  |             |          |                              |  |  |                              |  |  |
|                                           |                                                |                 |                                                    | 事業年度数                        | 金額               | 事業年度数                        | 金額             |                                  |             |          |                              |  |  |                              |  |  |
|                                           |                                                |                 |                                                    | Number of accounting periods | Amount of income | Number of accounting periods | Amount of loss |                                  |             |          |                              |  |  |                              |  |  |
|                                           |                                                |                 | 社<br>Number                                        | 百万円<br>Million yen           |                  | 百万円<br>Million yen           |                | 社<br>Number                      | 社<br>Number |          | 社<br>Number                  |  |  |                              |  |  |
| 平成29 年度 FY 2017                           |                                                |                 | 2, 716, 818                                        | 926, 680                     | 53, 815, 652     | 1, 810, 977                  | 12, 408, 810   | 383, 025                         | 1, 228, 593 |          | 734, 368                     |  |  |                              |  |  |
| 30 2018                                   |                                                |                 | 2, 747, 492                                        | 952, 969                     | 57, 023, 759     | 1, 816, 508                  | 11, 432, 788   | 421, 276                         | 1, 226, 170 |          | 729, 230                     |  |  |                              |  |  |
| 令和元 2019                                  |                                                |                 | 2, 767, 336                                        | 977, 170                     | 51, 364, 852     | 1, 812, 332                  | 11, 647, 704   | 458, 249                         | 1, 219, 956 |          | 721, 161                     |  |  |                              |  |  |
| 2 2020                                    |                                                |                 | 2, 818, 077                                        | 983, 594                     | 52, 972, 817     | 1, 864, 249                  | 18, 867, 474   | 503, 154                         | 1, 226, 829 |          | 719, 051                     |  |  |                              |  |  |
| 3 2021                                    |                                                |                 | 2, 873, 908                                        | 1, 023, 586                  | 58, 081, 471     | 1, 877, 957                  | 14, 054, 410   | 550, 829                         | 1, 237, 712 |          | 717, 329                     |  |  |                              |  |  |
| 4 2022                                    |                                                |                 | 2, 922, 972                                        | 1, 054, 236                  | 60, 842, 919     | 1, 895, 402                  | 13, 628, 789   | 598, 209                         | 1, 244, 986 |          | 712, 962                     |  |  |                              |  |  |
| 事業年度終了月 Ending month of accounting period |                                                |                 |                                                    |                              |                  |                              |                |                                  |             |          |                              |  |  |                              |  |  |
| 年1回決算<br>Yearly settlement of accounts    | 4 月 April                                      | 202, 379        | 70, 496                                            | 1, 459, 549                  | 131, 883         | 524, 738                     | 38, 032        | 96, 388                          |             | 49, 068  |                              |  |  |                              |  |  |
|                                           | 5 月 May                                        | 239, 269        | 85, 001                                            | 2, 244, 561                  | 154, 268         | 668, 428                     | 45, 749        | 108, 607                         |             | 57, 818  |                              |  |  |                              |  |  |
|                                           | 6 月 June                                       | 281, 848        | 102, 585                                           | 3, 007, 660                  | 179, 263         | 849, 606                     | 54, 608        | 123, 404                         |             | 69, 918  |                              |  |  |                              |  |  |
|                                           | 7 月 July                                       | 220, 745        | 78, 593                                            | 1, 655, 377                  | 142, 152         | 607, 826                     | 43, 133        | 99, 931                          |             | 55, 178  |                              |  |  |                              |  |  |
|                                           | 8 月 August                                     | 253, 133        | 88, 389                                            | 1, 996, 128                  | 164, 744         | 767, 652                     | 49, 101        | 114, 035                         |             | 64, 196  |                              |  |  |                              |  |  |
|                                           | 9 月 September                                  | 316, 889        | 115, 673                                           | 4, 085, 403                  | 201, 216         | 1, 044, 925                  | 61, 986        | 134, 564                         |             | 81, 705  |                              |  |  |                              |  |  |
|                                           | 10月 October                                    | 147, 341        | 51, 622                                            | 1, 100, 929                  | 95, 719          | 405, 637                     | 37, 197        | 66, 638                          |             | 31, 085  |                              |  |  |                              |  |  |
|                                           | 11月 November                                   | 113, 257        | 40, 110                                            | 1, 082, 493                  | 73, 147          | 373, 689                     | 33, 028        | 47, 931                          |             | 22, 708  |                              |  |  |                              |  |  |
|                                           | 12月 December                                   | 304, 878        | 110, 596                                           | 8, 771, 910                  | 194, 282         | 2, 009, 950                  | 70, 900        | 121, 568                         |             | 70, 142  |                              |  |  |                              |  |  |
|                                           | 1 月 January                                    | 106, 830        | 36, 334                                            | 1, 113, 507                  | 70, 496          | 361, 554                     | 25, 642        | 43, 849                          |             | 25, 724  |                              |  |  |                              |  |  |
|                                           | 2 月 February                                   | 191, 949        | 65, 759                                            | 2, 544, 434                  | 126, 190         | 793, 752                     | 39, 888        | 87, 195                          |             | 45, 892  |                              |  |  |                              |  |  |
|                                           | 3 月 March                                      | 518, 960        | 197, 757                                           | 31, 206, 396                 | 321, 203         | 4, 783, 173                  | 92, 369        | 190, 828                         |             | 133, 708 |                              |  |  |                              |  |  |
|                                           | 計 Total                                        | 2, 897, 478     | 1, 042, 915                                        | 60, 268, 348                 | 1, 854, 563      | 13, 190, 930                 | 591, 633       | 1, 234, 938                      |             | 707, 142 |                              |  |  |                              |  |  |
|                                           | 年2回決算<br>Two settlements of accounts each year | 4・10月 Apr.・Oct. | 1, 944                                             | 1, 177                       | 41, 961          | 4, 537                       | 37, 360        | 506                              | 817         |          | 453                          |  |  |                              |  |  |
| 5・11月 May・Nov.                            |                                                | 2, 232          | 1, 237                                             | 35, 059                      | 4, 709           | 57, 645                      | 617            | 903                              |             | 490      |                              |  |  |                              |  |  |
| 6・12月 Jun.・Dec.                           |                                                | 5, 051          | 2, 191                                             | 113, 301                     | 8, 271           | 82, 367                      | 1, 325         | 1, 914                           |             | 1, 200   |                              |  |  |                              |  |  |
| 7・1 月 Jul.・Jan.                           |                                                | 2, 859          | 1, 125                                             | 24, 007                      | 4, 641           | 60, 083                      | 805            | 1, 194                           |             | 602      |                              |  |  |                              |  |  |
| 8・2 月 Aug.・Feb.                           |                                                | 3, 971          | 1, 502                                             | 165, 164                     | 5, 918           | 60, 922                      | 1, 045         | 1, 605                           |             | 919      |                              |  |  |                              |  |  |
| 9・3 月 Sep.・Mar.                           |                                                | 8, 348          | 3, 352                                             | 172, 226                     | 10, 133          | 125, 203                     | 1, 950         | 3, 246                           |             | 1, 876   |                              |  |  |                              |  |  |
| 計 Total                                   |                                                | 24, 405         | 10, 584                                            | 551, 717                     | 38, 209          | 423, 581                     | 6, 248         | 9, 679                           |             | 5, 540   |                              |  |  |                              |  |  |
| その他 Others                                |                                                |                 | 1, 089                                             | 737                          | 22, 854          | 2, 630                       | 14, 279        | 328                              | 369         |          | 280                          |  |  |                              |  |  |
| 合計 Grand Total                            |                                                |                 | 2, 922, 972                                        | 1, 054, 236                  | 60, 842, 919     | 1, 895, 402                  | 13, 628, 789   | 598, 209                         | 1, 244, 986 |          | 712, 962                     |  |  |                              |  |  |

調査対象等： 令和4年4月1日から令和5年3月31日までの間に事業年度が終了した内国普通法人（会社等、企業組合及び医療法人）について、令和5年7月31日までに申告のあった事績及び令和4年7月1日から令和5年6月30日までの間に処理した事績を「法人税事務整理表（申告書及び決議書）」に基づいて作成した。

Subject of survey, etc.: This table shows the statistics of domestic ordinary corporations (companies, etc., joint enterprises cooperatives and medical corporations) of which the accounting period ended between April 1, 2022, and March 31, 2023, and for which cases declared until July 31, 2023,or processed between July 1, 2022, and June 30, 2023, based on “Administrative documents for corporation tax (returns and resolutions, etc.)”.



| 資 本 金 階 級 別 申 告 法 人 数                                      |                           |                            |                            |                          |                          |                           |                                                           |                                                                  | 区 分<br>Type     |                                                       |  |
|------------------------------------------------------------|---------------------------|----------------------------|----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------------------------------------|------------------------------------------------------------------|-----------------|-------------------------------------------------------|--|
| Number of corporations that filed returns by capital range |                           |                            |                            |                          |                          |                           |                                                           |                                                                  |                 |                                                       |  |
| 1, 000万円超                                                  | 5, 000万円超                 | 1億円超                       | 5億円超                       | 10億円超                    | 50億円超                    | 100億円超                    | (再掲)<br>1億円未満<br>(Re-grouped)<br>Under<br>100 million yen | (再掲)<br>1億円以上<br>(Re-grouped)<br>100 million yen<br>or more than |                 |                                                       |  |
| Over<br>10 million<br>yen                                  | Over<br>50 million<br>yen | Over<br>100 million<br>yen | Over<br>500 million<br>yen | Over<br>1 billion<br>yen | Over<br>5 billion<br>yen | Over<br>10 billion<br>yen |                                                           |                                                                  |                 |                                                       |  |
| 社<br>Number                                                | 社<br>Number               | 社<br>Number                | 社<br>Number                | 社<br>Number              | 社<br>Number              | 社<br>Number               | 社<br>Number                                               | 社<br>Number                                                      |                 |                                                       |  |
| 300, 390                                                   | 51, 116                   | 12, 719                    | 1, 678                     | 3, 126                   | 751                      | 1, 052                    | 2, 686, 662                                               | 30, 156                                                          | 平成29年度          | FY 2017                                               |  |
| 299, 899                                                   | 52, 107                   | 12, 285                    | 1, 648                     | 3, 107                   | 724                      | 1, 046                    | 2, 717, 341                                               | 30, 151                                                          | 30              | 2018                                                  |  |
| 297, 668                                                   | 52, 213                   | 11, 754                    | 1, 585                     | 3, 031                   | 712                      | 1, 007                    | 2, 737, 573                                               | 29, 763                                                          | 令和元             | 2019                                                  |  |
| 298, 103                                                   | 53, 154                   | 11, 377                    | 1, 598                     | 3, 009                   | 742                      | 1, 060                    | 2, 787, 979                                               | 30, 098                                                          | 2               | 2020                                                  |  |
| 297, 287                                                   | 53, 871                   | 10, 659                    | 1, 535                     | 2, 933                   | 731                      | 1, 022                    | 2, 844, 031                                               | 29, 877                                                          | 3               | 2021                                                  |  |
| 295, 751                                                   | 54, 702                   | 10, 189                    | 1, 493                     | 2, 931                   | 733                      | 1, 016                    | 2, 892, 992                                               | 29, 980                                                          | 4               | 2022                                                  |  |
|                                                            |                           |                            |                            |                          |                          |                           |                                                           |                                                                  | 事業年度<br>終了月     | Ending month of<br>accounting<br>period               |  |
| 16, 612                                                    | 2, 049                    | 174                        | 22                         | 24                       | 5                        | 5                         | 201, 854                                                  | 525                                                              | 4月 April        | 年 1<br>回 決 算<br>Yearly settlement of accounts         |  |
| 23, 835                                                    | 2, 872                    | 273                        | 40                         | 62                       | 5                        | 8                         | 238, 371                                                  | 898                                                              | 5月 May          |                                                       |  |
| 29, 146                                                    | 4, 098                    | 489                        | 56                         | 95                       | 12                       | 22                        | 280, 360                                                  | 1, 488                                                           | 6月 June         |                                                       |  |
| 19, 948                                                    | 2, 298                    | 194                        | 28                         | 29                       | 1                        | 5                         | 220, 115                                                  | 630                                                              | 7月 July         |                                                       |  |
| 22, 588                                                    | 2, 901                    | 220                        | 35                         | 37                       | 13                       | 7                         | 252, 327                                                  | 806                                                              | 8月 August       |                                                       |  |
| 32, 662                                                    | 5, 108                    | 624                        | 98                         | 105                      | 24                       | 13                        | 314, 996                                                  | 1, 893                                                           | 9月 September    |                                                       |  |
| 10, 595                                                    | 1, 548                    | 203                        | 27                         | 35                       | 7                        | 6                         | 146, 776                                                  | 565                                                              | 10月 October     |                                                       |  |
| 7, 965                                                     | 1, 365                    | 179                        | 25                         | 35                       | 9                        | 12                        | 112, 703                                                  | 554                                                              | 11月 November    |                                                       |  |
| 30, 957                                                    | 8, 164                    | 1, 957                     | 274                        | 595                      | 158                      | 163                       | 299, 395                                                  | 5, 483                                                           | 12月 December    |                                                       |  |
| 9, 767                                                     | 1, 566                    | 186                        | 28                         | 49                       | 9                        | 10                        | 106, 261                                                  | 569                                                              | 1月 January      |                                                       |  |
| 15, 836                                                    | 2, 575                    | 337                        | 51                         | 110                      | 29                       | 36                        | 190, 778                                                  | 1, 171                                                           | 2月 February     |                                                       |  |
| 73, 629                                                    | 19, 678                   | 5, 251                     | 789                        | 1, 679                   | 423                      | 606                       | 504, 068                                                  | 14, 892                                                          | 3月 March        |                                                       |  |
| 293, 540                                                   | 54, 222                   | 10, 087                    | 1, 473                     | 2, 855                   | 695                      | 893                       | 2, 868, 004                                               | 29, 474                                                          | 計 Total         |                                                       |  |
| 123                                                        | 21                        | 6                          | 3                          | 6                        | 2                        | 7                         | 1, 912                                                    | 32                                                               | 4・10月 Apr.・Oct. | 年 2<br>回 決 算<br>Two settlements of accounts each year |  |
| 171                                                        | 18                        | 7                          | 1                          | 5                        | 4                        | 16                        | 2, 196                                                    | 36                                                               | 5・11月 May・Nov.  |                                                       |  |
| 405                                                        | 106                       | 27                         | 4                          | 31                       | 15                       | 24                        | 4, 916                                                    | 135                                                              | 6・12月 Jun.・Dec. |                                                       |  |
| 181                                                        | 31                        | 11                         | 3                          | 5                        | 2                        | 25                        | 2, 801                                                    | 58                                                               | 7・1月 Jul.・Jan.  |                                                       |  |
| 296                                                        | 58                        | 9                          | 2                          | 7                        | 2                        | 28                        | 3, 908                                                    | 63                                                               | 8・2月 Aug.・Feb.  |                                                       |  |
| 949                                                        | 234                       | 40                         | 6                          | 19                       | 12                       | 16                        | 8, 184                                                    | 164                                                              | 9・3月 Sep.・Mar.  |                                                       |  |
| 2, 125                                                     | 468                       | 100                        | 19                         | 73                       | 37                       | 116                       | 23, 917                                                   | 488                                                              | 計 Total         |                                                       |  |
| 86                                                         | 12                        | 2                          | 1                          | 3                        | 1                        | 7                         | 1, 071                                                    | 18                                                               | その他 Others      |                                                       |  |
| 295, 751                                                   | 54, 702                   | 10, 189                    | 1, 493                     | 2, 931                   | 733                      | 1, 016                    | 2, 892, 992                                               | 29, 980                                                          | 合 計             | Grand Total                                           |  |

用語の説明：年3回以上決算がある場合はその他に区分した。

Explanation of terminology: If financial settlement and reporting are undertaken three times or more in a year, they are classified as "others."

(2) 業種別の普通法人数 (その1)  
Number of ordinary corporations by industry type (Part 1)

| 区 分<br>Type                                                       |                                                                                                                     |                                                         | 申告法人数<br>Number of corporations that filed returns | 所 得 金 額<br>Amount of income  |                  |                              |                | 資                     |                    |                    |                     |
|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|----------------------------------------------------|------------------------------|------------------|------------------------------|----------------|-----------------------|--------------------|--------------------|---------------------|
|                                                                   |                                                                                                                     |                                                         |                                                    | 利 益<br>Profit                |                  | 欠 損<br>Loss                  |                |                       |                    |                    |                     |
|                                                                   |                                                                                                                     |                                                         |                                                    | 事業年度数                        | 金 額              | 事業年度数                        | 金 額            | 100万円以下               | 100万円超             | 500万円超             | 1,000万円超            |
|                                                                   |                                                                                                                     |                                                         |                                                    | Number of accounting periods | Amount of income | Number of accounting periods | Amount of loss | 1 million yen or less | Over 1 million yen | Over 5 million yen | Over 10 million yen |
| 農 林 水 産 業<br>Agriculture, Forestry and Fishing                    | 農 業<br>Agriculture                                                                                                  | 社 数<br>Number                                           |                                                    | 百万円<br>Million yen           |                  | 百万円<br>Million yen           | 社 数<br>Number  | 社 数<br>Number         | 社 数<br>Number      | 社 数<br>Number      |                     |
|                                                                   |                                                                                                                     | 30,308                                                  | 9,458                                              | 142,685                      | 21,089           | 179,902                      | 7,770          | 14,922                | 4,973              | 2,068              |                     |
|                                                                   |                                                                                                                     | 林 業<br>Forestry                                         | 3,042                                              | 1,316                        | 26,937           | 1,745                        | 5,713          | 798                   | 1,500              | 510                | 181                 |
|                                                                   |                                                                                                                     | 漁 業、水産養殖<br>Fisheries, Aquaculture                      | 4,265                                              | 1,625                        | 73,633           | 2,668                        | 17,545         | 645                   | 2,309              | 843                | 368                 |
|                                                                   | 計                                                                                                                   | Total                                                   | 37,615                                             | 12,399                       | 243,256          | 25,502                       | 203,159        | 9,213                 | 18,731             | 6,326              | 2,617               |
|                                                                   | 鉱 業<br>Mining                                                                                                       | 3,123                                                   | 1,145                                              | 658,664                      | 1,998            | 90,398                       | 140            | 893                   | 1,054              | 834                |                     |
|                                                                   | 建 設 業<br>Construction industry                                                                                      | 総 合 建 設<br>Construction work - general                  | 213,662                                            | 87,607                       | 2,864,490        | 127,501                      | 547,210        | 26,309                | 101,350            | 44,301             | 38,320              |
|                                                                   |                                                                                                                     | 職別土木建築工事<br>Construction work by Specialist contractor  | 116,441                                            | 42,668                       | 650,007          | 74,468                       | 247,722        | 18,573                | 67,970             | 22,130             | 7,133               |
|                                                                   |                                                                                                                     | 設 備 工 事<br>Equipment installation work                  | 138,631                                            | 57,967                       | 1,545,076        | 81,519                       | 305,948        | 19,836                | 72,953             | 29,336             | 15,320              |
|                                                                   |                                                                                                                     | 計                                                       | Total                                              | 468,734                      | 188,242          | 5,059,573                    | 283,488        | 1,100,880             | 64,718             | 242,273            | 95,767              |
| 製 造 業<br>Manufacturing industry                                   | 食 料 品<br>Food                                                                                                       | 42,949                                                  | 11,795                                             | 1,124,409                    | 31,542           | 291,872                      | 5,544          | 17,171                | 12,410             | 5,837              |                     |
|                                                                   | 織 維 工 業<br>Textile mill products                                                                                    | 24,128                                                  | 5,785                                              | 249,032                      | 18,618           | 116,954                      | 2,490          | 9,479                 | 8,593              | 2,942              |                     |
|                                                                   | 木 材、木 製 品<br>Lumber and Wood products                                                                               | 8,362                                                   | 2,783                                              | 264,957                      | 5,632            | 27,546                       | 424            | 3,388                 | 3,038              | 1,279              |                     |
|                                                                   | 家 具、装 備 品<br>Furniture and Fixtures                                                                                 | 9,183                                                   | 2,490                                              | 219,628                      | 6,782            | 22,856                       | 653            | 4,825                 | 2,822              | 742                |                     |
|                                                                   | パルプ、紙、紙製品<br>Pulp- Paper and Paper products                                                                         | 6,097                                                   | 2,113                                              | 202,691                      | 4,031            | 60,824                       | 210            | 2,018                 | 2,339              | 1,177              |                     |
|                                                                   | 印 刷<br>Printing and allied industries                                                                               | 20,104                                                  | 4,685                                              | 223,750                      | 15,638           | 82,530                       | 1,127          | 8,178                 | 7,707              | 2,549              |                     |
|                                                                   | 化 学 工 業<br>Chemical and allied products                                                                             | 10,146                                                  | 4,286                                              | 3,173,638                    | 5,934            | 368,711                      | 904            | 2,354                 | 3,271              | 2,066              |                     |
|                                                                   | 石 油 製 品<br>Petroleum products                                                                                       | 633                                                     | 278                                                | 162,610                      | 359              | 47,528                       | 37             | 159                   | 192                | 161                |                     |
|                                                                   | 石 炭 製 品<br>Coal products                                                                                            | 79                                                      | 35                                                 | 4,045                        | 44               | 3,943                        | 10             | 24                    | 19                 | 11                 |                     |
|                                                                   | ゴ ム 製 品<br>Rubber products                                                                                          | 2,601                                                   | 1,021                                              | 173,334                      | 1,593            | 26,011                       | 116            | 948                   | 958                | 409                |                     |
|                                                                   | 皮 革、皮 革 製 品<br>Leather tanning- Leather products and Fur skins                                                      | 2,041                                                   | 475                                                | 13,716                       | 1,580            | 8,677                        | 184            | 849                   | 741                | 232                |                     |
|                                                                   | 窯 業、土 石 製 品<br>Ceramic- Stone and clay products                                                                     | 11,496                                                  | 3,949                                              | 494,894                      | 7,623            | 131,709                      | 573            | 4,113                 | 3,736              | 2,391              |                     |
|                                                                   | 鉄 鋼<br>Iron and steel                                                                                               | 5,621                                                   | 2,297                                              | 304,334                      | 3,354            | 42,165                       | 345            | 2,250                 | 1,816              | 860                |                     |
|                                                                   | 非 鉄 金 属<br>Non-ferrous metals and products                                                                          | 2,282                                                   | 998                                                | 224,130                      | 1,300            | 26,727                       | 86             | 753                   | 732                | 462                |                     |
|                                                                   | 金 属 製 品<br>Fabricated Metal products                                                                                | 38,762                                                  | 14,784                                             | 950,505                      | 24,252           | 156,745                      | 1,927          | 16,748                | 13,496             | 5,338              |                     |
|                                                                   | 機 械<br>General machinery                                                                                            | 36,217                                                  | 13,192                                             | 1,779,908                    | 23,299           | 218,447                      | 2,383          | 14,644                | 12,509             | 5,065              |                     |
|                                                                   | 産業用電気機械器具<br>Industrial electric appliances                                                                         | 16,576                                                  | 6,236                                              | 2,315,443                    | 10,496           | 271,937                      | 1,255          | 5,774                 | 5,546              | 2,696              |                     |
|                                                                   | 民生用電気機械器具<br>Household electric appliances                                                                          | 3,847                                                   | 1,414                                              | 131,734                      | 2,458            | 37,400                       | 162            | 1,147                 | 1,516              | 740                |                     |
|                                                                   | 通信機械器具<br>Information and communication electronics equipment                                                       | 2,854                                                   | 1,049                                              | 123,359                      | 1,837            | 32,843                       | 151            | 877                   | 1,008              | 569                |                     |
|                                                                   | 輸送用機械器具<br>Transportation equipment                                                                                 | 13,644                                                  | 4,874                                              | 823,229                      | 8,860            | 759,559                      | 1,367          | 5,701                 | 3,736              | 1,948              |                     |
| 理化学機械器具<br>Physical and chemical instruments                      | 3,906                                                                                                               | 1,524                                                   | 424,754                                            | 2,419                        | 26,353           | 270                          | 1,236          | 1,377                 | 697                |                    |                     |
| 光学機械器具<br>Optical instruments                                     | 2,121                                                                                                               | 764                                                     | 85,379                                             | 1,371                        | 13,096           | 114                          | 885            | 657                   | 334                |                    |                     |
| 時計、時計部品<br>Watches- Clocks- Clockwork- Operated devices and Parts | 294                                                                                                                 | 83                                                      | 7,235                                              | 211                          | 1,271            | 20                           | 108            | 102                   | 48                 |                    |                     |
| そ の 他<br>Others                                                   | 40,886                                                                                                              | 13,062                                                  | 1,524,917                                          | 28,199                       | 196,398          | 5,496                        | 17,527         | 12,154                | 4,352              |                    |                     |
| 計                                                                 | Total                                                                                                               | 304,829                                                 | 99,972                                             | 15,001,631                   | 207,432          | 2,972,102                    | 25,848         | 121,156               | 100,475            | 42,905             |                     |
| 運 輸 公 益 事 業<br>Transportation and public utilities                | 鉄 道<br>Railway transport                                                                                            | 274                                                     | 122                                                | 136,787                      | 153              | 19,889                       | 9              | 15                    | 32                 | 44                 |                     |
|                                                                   | 道路旅客運送<br>Road passenger transport                                                                                  | 7,732                                                   | 1,573                                              | 49,035                       | 6,213            | 47,391                       | 572            | 2,305                 | 2,491              | 1,988              |                     |
|                                                                   | 道路貨物運送<br>Road freight transport                                                                                    | 53,907                                                  | 19,770                                             | 801,098                      | 34,519           | 215,530                      | 5,685          | 17,779                | 18,183             | 11,182             |                     |
|                                                                   | 水 運<br>Water transport                                                                                              | 3,622                                                   | 1,398                                              | 284,344                      | 2,252            | 65,132                       | 320            | 959                   | 1,189              | 876                |                     |
|                                                                   | 倉 庫<br>Warehousing                                                                                                  | 4,051                                                   | 2,098                                              | 226,993                      | 1,987            | 25,589                       | 381            | 1,224                 | 1,191              | 823                |                     |
|                                                                   | 電 気 供 給<br>Electricity supply                                                                                       | 12,005                                                  | 3,856                                              | 209,399                      | 8,350            | 307,098                      | 7,815          | 1,955                 | 1,203              | 550                |                     |
|                                                                   | ガ ス、熱 供 給<br>Gas- Heat supply                                                                                       | 843                                                     | 404                                                | 498,588                      | 451              | 111,330                      | 148            | 155                   | 171                | 133                |                     |
|                                                                   | そ の 他 の 運 輸、<br>運輸附带サービス、水道<br>Miscellaneous road freight transport, services incidental to transport, Water supply | 12,765                                                  | 4,072                                              | 412,130                      | 8,817            | 136,261                      | 1,071          | 3,239                 | 4,893              | 2,706              |                     |
|                                                                   | 計                                                                                                                   | Total                                                   | 95,199                                             | 33,293                       | 2,618,375        | 62,742                       | 928,221        | 16,001                | 27,631             | 29,353             | 18,302              |
|                                                                   | 情 報 通 信 業<br>Information and Communications                                                                         | 放 送、通 信<br>Broadcasting, Information and Communications | 2,100                                              | 954                          | 1,499,959        | 1,165                        | 34,393         | 424                   | 388                | 341                | 314                 |
| 情 報 サ ー ビ ス<br>Information services                               |                                                                                                                     | 73,711                                                  | 28,477                                             | 3,643,343                    | 46,043           | 505,863                      | 20,830         | 24,179                | 16,597             | 8,408              |                     |
| 新 聞、出 版<br>Newspaper publishers                                   |                                                                                                                     | 8,161                                                   | 2,245                                              | 233,189                      | 6,001            | 50,190                       | 1,368          | 2,602                 | 2,764              | 1,066              |                     |
| 計                                                                 |                                                                                                                     | Total                                                   | 83,972                                             | 31,676                       | 5,376,491        | 53,209                       | 590,447        | 22,622                | 27,169             | 19,702             | 9,788               |

(注) この表は、「(1) 決算期別の普通法人数」を業種別に示したものである。

Note: This table shows contents of "(1) Number of ordinary corporations by settlement term" by industry type.

| 本 金 階 級 別 申 告 法 人 数                                        |                                    |                                    |                                   |                                   |                                     |                                                           |                                                                  | 区 分                    |                                                                                            |
|------------------------------------------------------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------|------------------------|--------------------------------------------------------------------------------------------|
| Number of corporations that filed returns by capital range |                                    |                                    |                                   |                                   |                                     |                                                           |                                                                  | Type                   |                                                                                            |
| 5,000万円超<br>Over<br>50 million<br>yen                      | 1億円超<br>Over<br>100 million<br>yen | 5億円超<br>Over<br>500 million<br>yen | 10億円超<br>Over<br>1 billion<br>yen | 50億円超<br>Over<br>5 billion<br>yen | 100億円超<br>Over<br>10 billion<br>yen | (再掲)<br>1億円未満<br>(Re-grouped)<br>Under<br>100 million yen | (再掲)<br>1億円以上<br>(Re-grouped)<br>100 million yen<br>or more than |                        |                                                                                            |
| 社<br>Number                                                | 社<br>Number                        | 社<br>Number                        | 社<br>Number                       | 社<br>Number                       | 社<br>Number                         | 社<br>Number                                               | 社<br>Number                                                      |                        |                                                                                            |
| 516                                                        | 53                                 | 1                                  | 4                                 | -                                 | 1                                   | 30,174                                                    | 134                                                              | 農 業                    | Agriculture                                                                                |
| 46                                                         | 7                                  | -                                  | -                                 | -                                 | -                                   | 3,020                                                     | 22                                                               | 林 業                    | Forestry                                                                                   |
| 89                                                         | 10                                 | -                                  | -                                 | 1                                 | -                                   | 4,243                                                     | 22                                                               | 漁業、水産養殖                | Fisheries, Aquaculture                                                                     |
| 651                                                        | 70                                 | 1                                  | 4                                 | 1                                 | 1                                   | 37,437                                                    | 178                                                              | 計                      | Total                                                                                      |
| 150                                                        | 16                                 | 2                                  | 12                                | 10                                | 12                                  | 3,043                                                     | 80                                                               | 鉱 業                    | Mining                                                                                     |
| 3,015                                                      | 244                                | 24                                 | 60                                | 13                                | 26                                  | 212,779                                                   | 883                                                              | 総 合 建 設                | Construction work - general                                                                |
| 564                                                        | 49                                 | 5                                  | 11                                | 6                                 | -                                   | 116,238                                                   | 203                                                              | 職別土木建築工事               | Construction work by<br>Specialist constructor                                             |
| 972                                                        | 129                                | 16                                 | 44                                | 16                                | 9                                   | 138,247                                                   | 384                                                              | 設 備 工 事                | Equipment installation work                                                                |
| 4,551                                                      | 422                                | 45                                 | 115                               | 35                                | 35                                  | 467,264                                                   | 1,470                                                            | 計                      | Total                                                                                      |
| 1,556                                                      | 265                                | 33                                 | 90                                | 22                                | 21                                  | 42,139                                                    | 810                                                              | 食 料 品                  | Food                                                                                       |
| 528                                                        | 53                                 | 5                                  | 26                                | 5                                 | 7                                   | 23,922                                                    | 206                                                              | 織 維 工 業                | Textile mill products                                                                      |
| 191                                                        | 30                                 | 3                                  | 7                                 | 1                                 | 1                                   | 8,286                                                     | 76                                                               | 木材、木製品                 | Lumber and Wood products                                                                   |
| 119                                                        | 11                                 | 2                                  | 5                                 | 3                                 | 1                                   | 9,140                                                     | 43                                                               | 家具、装備品                 | Furniture and Fixtures                                                                     |
| 266                                                        | 57                                 | 10                                 | 13                                | -                                 | 7                                   | 5,959                                                     | 138                                                              | パルプ、紙、紙製品              | Pulp, Paper and Paper<br>products                                                          |
| 466                                                        | 51                                 | 6                                  | 13                                | 2                                 | 5                                   | 19,936                                                    | 168                                                              | 印 刷                    | Printing and allied industries                                                             |
| 884                                                        | 355                                | 45                                 | 166                               | 51                                | 50                                  | 9,203                                                     | 943                                                              | 化 学 工 業                | Chemical and allied products                                                               |
| 52                                                         | 14                                 | 2                                  | 11                                | 3                                 | 2                                   | 585                                                       | 48                                                               | 石 油 製 品                | Petroleum products                                                                         |
| 10                                                         | 3                                  | -                                  | -                                 | 2                                 | -                                   | 69                                                        | 10                                                               | 石 炭 製 品                | Coal products                                                                              |
| 110                                                        | 34                                 | 10                                 | 9                                 | 3                                 | 4                                   | 2,515                                                     | 86                                                               | ゴ ム 製 品                | Rubber products                                                                            |
| 31                                                         | 3                                  | -                                  | 1                                 | -                                 | -                                   | 2,033                                                     | 8                                                                | 皮革、皮革製品                | Leather tanning, Leather<br>products and Fur skins                                         |
| 524                                                        | 90                                 | 13                                 | 36                                | 11                                | 9                                   | 11,214                                                    | 282                                                              | 窯業、土石製品                | Ceramic, Stone and clay<br>products                                                        |
| 238                                                        | 70                                 | 11                                 | 15                                | 9                                 | 7                                   | 5,443                                                     | 178                                                              | 鉄 鋼                    | Iron and steel                                                                             |
| 150                                                        | 52                                 | 13                                 | 26                                | 6                                 | 2                                   | 2,138                                                     | 144                                                              | 非 鉄 金 属                | Non-ferrous metals and<br>products                                                         |
| 1,010                                                      | 163                                | 24                                 | 39                                | 10                                | 7                                   | 38,339                                                    | 423                                                              | 金 属 製 品                | Fabricated Metal products                                                                  |
| 1,194                                                      | 222                                | 49                                 | 99                                | 23                                | 29                                  | 35,532                                                    | 685                                                              | 機 械                    | General machinery                                                                          |
| 884                                                        | 253                                | 35                                 | 71                                | 25                                | 37                                  | 15,908                                                    | 668                                                              | 産業用電気機械器具              | Industrial electric appliances                                                             |
| 219                                                        | 32                                 | 9                                  | 11                                | 4                                 | 7                                   | 3,737                                                     | 110                                                              | 民生用電気機械器具              | Household electric appliances                                                              |
| 191                                                        | 33                                 | 2                                  | 10                                | 9                                 | 4                                   | 2,739                                                     | 115                                                              | 通信機械器具                 | Information and<br>communication electronics<br>equipment                                  |
| 575                                                        | 176                                | 29                                 | 71                                | 23                                | 18                                  | 13,173                                                    | 471                                                              | 輸送用機械器具                | Transportation equipment                                                                   |
| 252                                                        | 43                                 | 8                                  | 16                                | 4                                 | 3                                   | 3,770                                                     | 136                                                              | 理化学機械器具                | Physical and chemical<br>instruments                                                       |
| 98                                                         | 23                                 | 2                                  | 5                                 | 3                                 | -                                   | 2,058                                                     | 63                                                               | 光学機械器具                 | Optical instruments                                                                        |
| 14                                                         | -                                  | -                                  | 1                                 | -                                 | 1                                   | 289                                                       | 5                                                                | 時計、時計部品                | Watches, Clocks, Clockwork-<br>Operated devices and Parts                                  |
| 1,056                                                      | 203                                | 21                                 | 50                                | 12                                | 15                                  | 40,364                                                    | 522                                                              | そ の 他                  | Others                                                                                     |
| 10,618                                                     | 2,236                              | 332                                | 791                               | 231                               | 237                                 | 298,491                                                   | 6,338                                                            | 計                      | Total                                                                                      |
| 71                                                         | 38                                 | 8                                  | 20                                | 8                                 | 29                                  | 118                                                       | 156                                                              | 鉄 道                    | Railway transport                                                                          |
| 343                                                        | 20                                 | 4                                  | 8                                 | 1                                 | -                                   | 7,620                                                     | 112                                                              | 道路旅客運送                 | Road passenger transport                                                                   |
| 931                                                        | 106                                | 10                                 | 23                                | 3                                 | 5                                   | 53,607                                                    | 300                                                              | 道路貨物運送                 | Road freight transport                                                                     |
| 203                                                        | 48                                 | 10                                 | 16                                | -                                 | 1                                   | 3,487                                                     | 135                                                              | 水 運                    | Water transport                                                                            |
| 280                                                        | 94                                 | 18                                 | 27                                | 7                                 | 6                                   | 3,797                                                     | 254                                                              | 倉 庫                    | Warehousing                                                                                |
| 271                                                        | 134                                | 11                                 | 41                                | 13                                | 12                                  | 11,668                                                    | 337                                                              | 電 気 供 給                | Electricity supply                                                                         |
| 93                                                         | 93                                 | 13                                 | 23                                | 8                                 | 6                                   | 671                                                       | 172                                                              | ガス、熱供給                 | Gas, Heat supply                                                                           |
| 653                                                        | 125                                | 25                                 | 32                                | 9                                 | 12                                  | 12,385                                                    | 380                                                              | その他の運輸、<br>運輸附帯サービス、水道 | Miscellaneous road freight<br>transport, services incidental to<br>transport, Water supply |
| 2,845                                                      | 658                                | 99                                 | 190                               | 49                                | 71                                  | 93,353                                                    | 1,846                                                            | 計                      | Total                                                                                      |
| 306                                                        | 190                                | 37                                 | 78                                | 10                                | 12                                  | 1,623                                                     | 477                                                              | 放 送 、 通 信              | Broadcasting, Information and<br>Communications                                            |
| 2,638                                                      | 727                                | 129                                | 149                               | 25                                | 29                                  | 71,734                                                    | 1,977                                                            | 情報サービス                 | Information services                                                                       |
| 285                                                        | 57                                 | 11                                 | 7                                 | 1                                 | -                                   | 8,001                                                     | 160                                                              | 新聞、出版                  | Newspaper publishers                                                                       |
| 3,229                                                      | 974                                | 177                                | 234                               | 36                                | 41                                  | 81,358                                                    | 2,614                                                            | 計                      | Total                                                                                      |

(2) 業種別の普通法人数 (その2)  
Number of ordinary corporations by industry type (Part 2)

| 区 分<br>Type                           |                 |                                                                                 | 申告法人数<br>Number of<br>corporations<br>that filed returns | 所 得 金 額<br>Amount of income     |                  |                                 |                |                                     |                                    |                                    |
|---------------------------------------|-----------------|---------------------------------------------------------------------------------|----------------------------------------------------------|---------------------------------|------------------|---------------------------------|----------------|-------------------------------------|------------------------------------|------------------------------------|
|                                       |                 |                                                                                 |                                                          | 利 益<br>Profit                   |                  | 欠 損<br>Loss                     |                |                                     |                                    |                                    |
|                                       |                 |                                                                                 |                                                          | 事業年度数                           | 金 額              | 事業年度数                           | 金 額            |                                     |                                    |                                    |
|                                       |                 |                                                                                 |                                                          | Number of accounting<br>periods | Amount of income | Number of accounting<br>periods | Amount of loss | 100万円以下<br>1 million<br>yen or less | 100万円超<br>Over<br>1 million<br>yen | 500万円超<br>Over<br>5 million<br>yen |
| 卸 売 業<br>Wholesale                    | 飲 食 料 品         | Food and beverages                                                              | 37,558                                                   | 11,245                          | 652,782          | 26,647                          | 198,683        | 3,172                               | 13,711                             | 13,284                             |
|                                       | 織 維 品           | Textile products                                                                | 14,482                                                   | 3,494                           | 268,957          | 11,151                          | 100,737        | 1,025                               | 4,446                              | 6,062                              |
|                                       | 建 築 材 料         | Building materials                                                              | 25,276                                                   | 10,236                          | 435,234          | 15,219                          | 73,839         | 1,501                               | 9,280                              | 9,748                              |
|                                       | 家具、建具、じゅう器      | Furniture: fixtures and house<br>furnishings                                    | 5,346                                                    | 1,719                           | 121,608          | 3,663                           | 16,251         | 236                                 | 1,694                              | 2,357                              |
|                                       | 医 薬 品、化 粧 品     | Drugs and toiletries                                                            | 7,042                                                    | 2,406                           | 441,188          | 4,700                           | 44,566         | 834                                 | 2,531                              | 2,537                              |
|                                       | 機 械 器 具         | Machinery and equipment                                                         | 39,516                                                   | 17,124                          | 1,953,914        | 22,710                          | 133,276        | 2,880                               | 12,290                             | 15,735                             |
|                                       | 鉱物、金属材料         | Minerals and metals                                                             | 9,124                                                    | 4,815                           | 747,221          | 4,385                           | 52,827         | 422                                 | 2,188                              | 3,684                              |
|                                       | 貿 易             | Foreign trade                                                                   | 49,064                                                   | 19,268                          | 678,285          | 30,428                          | 191,329        | 7,500                               | 21,440                             | 14,289                             |
|                                       | そ の 他           | Others                                                                          | 47,408                                                   | 18,627                          | 1,513,245        | 29,158                          | 172,987        | 3,371                               | 15,263                             | 18,990                             |
|                                       | 計 Total         |                                                                                 | 234,816                                                  | 88,934                          | 6,812,434        | 148,061                         | 984,495        | 20,941                              | 82,843                             | 86,686                             |
| 小 売 業<br>Retail                       | 飲 食 料 品         | Food and beverages                                                              | 71,905                                                   | 19,010                          | 477,456          | 53,564                          | 190,748        | 11,633                              | 39,165                             | 16,491                             |
|                                       | 織 物             | Dry goods                                                                       | 4,320                                                    | 616                             | 7,279            | 3,759                           | 11,008         | 306                                 | 1,965                              | 1,703                              |
|                                       | 衣服、身回り品         | Apparel and apparel<br>accessories                                              | 29,338                                                   | 6,286                           | 259,413          | 23,369                          | 127,180        | 4,735                               | 14,606                             | 8,040                              |
|                                       | 家具、建具、じゅう器      | Furniture: household utensil<br>and household appliance                         | 26,444                                                   | 7,799                           | 328,271          | 18,847                          | 65,879         | 2,198                               | 13,446                             | 8,748                              |
|                                       | 医 薬 品、化 粧 品     | Drug and toiletry stores                                                        | 32,114                                                   | 10,098                          | 566,915          | 22,363                          | 141,220        | 4,929                               | 18,103                             | 7,175                              |
|                                       | 各 種 商 品 小 売     | General merchandise                                                             | 3,186                                                    | 941                             | 462,670          | 2,284                           | 78,313         | 510                                 | 1,235                              | 851                                |
|                                       | 趣味、娯楽用品         | Hobby goods, Amusement<br>goods                                                 | 18,504                                                   | 4,614                           | 256,807          | 14,046                          | 52,343         | 2,972                               | 8,818                              | 5,325                              |
|                                       | そ の 他           | Others                                                                          | 131,034                                                  | 44,197                          | 1,322,256        | 87,918                          | 325,827        | 20,550                              | 66,074                             | 33,367                             |
|                                       |                 | 計 Total                                                                         | 316,845                                                  | 93,561                          | 3,681,068        | 226,150                         | 992,518        | 47,833                              | 163,412                            | 81,700                             |
| 金融保険業<br>Finance and insurance        | 銀 行 、 信 託       | Banks, Trust banks                                                              | 346                                                      | 191                             | 2,232,436        | 164                             | 42,880         | 161                                 | 20                                 | 14                                 |
|                                       | そ の 他 の 金 融     | Other finance businesses                                                        | 15,920                                                   | 5,837                           | 1,111,387        | 10,861                          | 586,353        | 7,009                               | 2,458                              | 2,393                              |
|                                       | 証 券、商品取引        | Securities and futures<br>commodity dealing activities                          | 10,401                                                   | 2,818                           | 838,081          | 7,775                           | 146,065        | 4,653                               | 2,358                              | 1,772                              |
|                                       | 保 険、保険サービ       | Insurance institutions -<br>including insurance agents-<br>brokers and services | 26,587                                                   | 10,252                          | 1,671,593        | 16,549                          | 66,412         | 6,536                               | 13,660                             | 4,804                              |
|                                       |                 | 計 Total                                                                         | 53,254                                                   | 19,098                          | 5,853,497        | 35,349                          | 841,709        | 18,359                              | 18,496                             | 8,983                              |
| 不動産業<br>Real estate<br>business       | 不 動 産 取 引       | Real estate agencies                                                            | 98,154                                                   | 39,998                          | 2,214,916        | 58,941                          | 291,153        | 21,066                              | 39,834                             | 27,668                             |
|                                       | 不 動 産 賃 貸、管 理   | Real estate lessors and<br>managers                                             | 268,535                                                  | 116,223                         | 2,852,672        | 154,427                         | 655,697        | 59,066                              | 117,786                            | 64,064                             |
|                                       |                 | 計 Total                                                                         | 366,689                                                  | 156,221                         | 5,067,588        | 213,368                         | 946,850        | 80,132                              | 157,620                            | 91,732                             |
| 料理旅館<br>Restaurant,<br>Hotel business | 料 理、飲 食 店       | Restaurant, Eating house                                                        | 115,393                                                  | 32,585                          | 539,234          | 84,044                          | 363,118        | 28,375                              | 60,694                             | 20,720                             |
|                                       | 旅 館             | Hotels                                                                          | 21,168                                                   | 4,076                           | 251,821          | 17,316                          | 252,871        | 3,333                               | 8,928                              | 5,579                              |
|                                       |                 | 計 Total                                                                         | 136,561                                                  | 36,661                          | 791,054          | 101,360                         | 615,989        | 31,708                              | 69,622                             | 26,299                             |
| 医療保健業<br>Medical and<br>Health        | 病 院、診 療 所       | Hospitals, clinics                                                              | 45,632                                                   | 24,406                          | 1,223,651        | 21,559                          | 278,880        | 14,750                              | 5,365                              | 13,068                             |
|                                       | 歯 科             | Dental clinics                                                                  | 12,409                                                   | 6,498                           | 103,164          | 5,993                           | 31,703         | 5,311                               | 1,384                              | 3,438                              |
|                                       | そ の 他 の 医 療 保 健 | Other medical and health                                                        | 43,909                                                   | 14,781                          | 399,662          | 29,515                          | 146,262        | 15,729                              | 20,396                             | 5,553                              |
|                                       |                 | 計 Total                                                                         | 101,950                                                  | 45,685                          | 1,726,477        | 57,067                          | 456,845        | 35,790                              | 27,145                             | 22,059                             |
| サービス業<br>Service industry             | 教育、学習支援         | Education: learning support                                                     | 25,774                                                   | 6,536                           | 185,432          | 19,519                          | 80,521         | 8,612                               | 10,436                             | 4,744                              |
|                                       | 洗濯、理美容、浴場       | Laundries, barbers, beauty<br>culture, bathhouses                               | 49,210                                                   | 12,344                          | 124,339          | 37,289                          | 116,135        | 12,741                              | 26,795                             | 7,840                              |
|                                       | 他對個人サービス        | Other personal service                                                          | 75,348                                                   | 23,776                          | 492,539          | 52,301                          | 217,394        | 26,694                              | 32,609                             | 11,525                             |
|                                       | 廃 棄 物 処 理       | Waste disposal                                                                  | 19,924                                                   | 10,589                          | 437,095          | 9,441                           | 53,167         | 2,389                               | 9,525                              | 5,241                              |
|                                       | 自 動 車 修 理       | Automobile repair                                                               | 34,943                                                   | 12,613                          | 120,315          | 22,513                          | 48,581         | 3,026                               | 21,225                             | 8,621                              |
|                                       | そ の 他 の 修 理     | Other repair                                                                    | 13,052                                                   | 5,167                           | 110,006          | 7,988                           | 34,257         | 1,909                               | 6,850                              | 3,234                              |
|                                       | 物 品 賃 貸         | Leasing                                                                         | 16,004                                                   | 5,944                           | 676,770          | 10,496                          | 70,937         | 2,425                               | 6,796                              | 4,427                              |
|                                       | 広 告             | Advertising                                                                     | 34,140                                                   | 10,428                          | 534,688          | 24,070                          | 115,010        | 9,278                               | 13,246                             | 8,642                              |
|                                       | 他對事業所サービ        | Other services for business<br>offices                                          | 122,769                                                  | 46,441                          | 2,088,006        | 77,553                          | 707,738        | 33,118                              | 44,006                             | 27,384                             |
|                                       | 映 画             | Movie                                                                           | 6,822                                                    | 2,189                           | 165,269          | 4,707                           | 31,910         | 2,065                               | 2,589                              | 1,497                              |
|                                       | 娯 楽             | Amusement                                                                       | 33,524                                                   | 9,368                           | 584,940          | 24,532                          | 392,193        | 8,706                               | 12,387                             | 7,647                              |
|                                       | その他のサービス        | Other services                                                                  | 271,634                                                  | 97,058                          | 2,356,300        | 177,655                         | 953,583        | 101,950                             | 99,353                             | 50,854                             |
|                                       |                 | 計 Total                                                                         | 703,144                                                  | 242,453                         | 7,875,700        | 468,064                         | 2,821,425      | 212,913                             | 285,817                            | 141,656                            |
| そ の 他 の 産 業                           |                 | Other businesses                                                                | 16,241                                                   | 4,896                           | 77,109           | 11,612                          | 83,750         | 11,991                              | 2,178                              | 1,170                              |
| 合 計                                   |                 | Grand Total                                                                     | 2,922,972                                                | 1,054,236                       | 60,842,919       | 1,895,402                       | 13,628,789     | 598,209                             | 1,244,986                          | 712,962                            |

| 資 本 金 階 級 別 申 告 法 人 数                                      |                                        |                                    |                                    |                                   |                                   |                                     |                                                           |                                                                  | 区 分<br>Type     |                                                                           |                                       |
|------------------------------------------------------------|----------------------------------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------|-----------------|---------------------------------------------------------------------------|---------------------------------------|
| Number of corporations that filed returns by capital range |                                        |                                    |                                    |                                   |                                   |                                     |                                                           |                                                                  |                 |                                                                           |                                       |
| 1, 000万円超<br>Over<br>10 million<br>yen                     | 5, 000万円超<br>Over<br>50 million<br>yen | 1億円超<br>Over<br>100 million<br>yen | 5億円超<br>Over<br>500 million<br>yen | 10億円超<br>Over<br>1 billion<br>yen | 50億円超<br>Over<br>5 billion<br>yen | 100億円超<br>Over<br>10 billion<br>yen | (再掲)<br>1億円未満<br>(Re-grouped)<br>Under<br>100 million yen | (再掲)<br>1億円以上<br>(Re-grouped)<br>100 million yen<br>or more than |                 |                                                                           |                                       |
| 社<br>Number                                                | 社<br>Number                            | 社<br>Number                        | 社<br>Number                        | 社<br>Number                       | 社<br>Number                       | 社<br>Number                         | 社<br>Number                                               | 社<br>Number                                                      |                 |                                                                           |                                       |
| 6, 002                                                     | 1, 141                                 | 179                                | 20                                 | 42                                | 4                                 | 3                                   | 37, 056                                                   | 502                                                              | 飲 食 料 品         | Food and beverages                                                        | 卸 売 業<br>Wholesale                    |
| 2, 402                                                     | 470                                    | 40                                 | 8                                  | 25                                | 2                                 | 2                                   | 14, 290                                                   | 192                                                              | 織 維 品           | Textile products                                                          |                                       |
| 4, 094                                                     | 542                                    | 83                                 | 9                                  | 14                                | 2                                 | 3                                   | 25, 052                                                   | 224                                                              | 建 築 材 料         | Building materials                                                        |                                       |
| 906                                                        | 130                                    | 16                                 | 4                                  | 3                                 | —                                 | —                                   | 5, 289                                                    | 57                                                               | 家具、建具、じゅう器      | Furniture: fixtures and house furnishings                                 |                                       |
| 814                                                        | 233                                    | 49                                 | 8                                  | 27                                | 4                                 | 5                                   | 6, 881                                                    | 161                                                              | 医薬品、化粧品         | Drugs and toiletries                                                      |                                       |
| 6, 605                                                     | 1, 446                                 | 384                                | 51                                 | 88                                | 21                                | 16                                  | 38, 605                                                   | 911                                                              | 機 械 器 具         | Machinery and equipment                                                   |                                       |
| 2, 155                                                     | 484                                    | 128                                | 15                                 | 30                                | 9                                 | 9                                   | 8, 789                                                    | 335                                                              | 鉱物、金属材料         | Minerals and metals                                                       |                                       |
| 4, 476                                                     | 1, 113                                 | 210                                | 11                                 | 22                                | 3                                 | —                                   | 48, 595                                                   | 469                                                              | 貿 易             | Foreign trade                                                             |                                       |
| 7, 957                                                     | 1, 437                                 | 290                                | 34                                 | 53                                | 6                                 | 7                                   | 46, 723                                                   | 685                                                              | そ の 他           | Others                                                                    |                                       |
| 35, 411                                                    | 6, 996                                 | 1, 379                             | 160                                | 304                               | 51                                | 45                                  | 231, 280                                                  | 3, 536                                                           | 計               | Total                                                                     |                                       |
| 3, 994                                                     | 536                                    | 54                                 | 10                                 | 18                                | 4                                 | —                                   | 71, 701                                                   | 204                                                              | 飲 食 料 品         | Food and beverages                                                        | 小 売 業<br>Retail                       |
| 325                                                        | 20                                     | 1                                  | —                                  | —                                 | —                                 | —                                   | 4, 316                                                    | 4                                                                | 織 物             | Dry goods                                                                 |                                       |
| 1, 695                                                     | 209                                    | 27                                 | 4                                  | 13                                | 6                                 | 3                                   | 29, 228                                                   | 110                                                              | 衣服、身回り品         | Apparel and apparel accessories                                           |                                       |
| 1, 809                                                     | 199                                    | 24                                 | 1                                  | 11                                | 3                                 | 5                                   | 26, 353                                                   | 91                                                               | 家具、建具、じゅう器      | Furniture: household utensil and household appliance                      |                                       |
| 1, 577                                                     | 256                                    | 45                                 | 10                                 | 13                                | 2                                 | 4                                   | 31, 974                                                   | 140                                                              | 医薬品、化粧品         | Drug and toiletry stores                                                  |                                       |
| 389                                                        | 129                                    | 24                                 | 7                                  | 22                                | 9                                 | 10                                  | 3, 038                                                    | 148                                                              | 各種商品小売          | General merchandise                                                       |                                       |
| 1, 199                                                     | 161                                    | 22                                 | 2                                  | 3                                 | —                                 | 2                                   | 18, 439                                                   | 65                                                               | 趣味、娯楽用品         | Hobby goods, Amusement goods                                              |                                       |
| 9, 423                                                     | 1, 355                                 | 209                                | 23                                 | 24                                | 4                                 | 5                                   | 130, 469                                                  | 565                                                              | そ の 他           | Others                                                                    |                                       |
| 20, 411                                                    | 2, 865                                 | 406                                | 57                                 | 104                               | 28                                | 29                                  | 315, 518                                                  | 1, 327                                                           | 計               | Total                                                                     |                                       |
| 15                                                         | 8                                      | 10                                 | 2                                  | 9                                 | 13                                | 94                                  | 213                                                       | 133                                                              | 銀 行 、 信 託       | Banks, Trust banks                                                        | 金融保険業<br>Finance and insurance        |
| 1, 523                                                     | 1, 004                                 | 413                                | 156                                | 518                               | 162                               | 284                                 | 13, 973                                                   | 1, 947                                                           | そ の 他 の 金 融     | Other finance businesses                                                  |                                       |
| 797                                                        | 468                                    | 181                                | 46                                 | 77                                | 17                                | 32                                  | 9, 838                                                    | 563                                                              | 証券、商品取引         | Securities and futures commodity dealing activities                       |                                       |
| 1, 069                                                     | 348                                    | 114                                | 10                                 | 19                                | 6                                 | 21                                  | 26, 293                                                   | 294                                                              | 保険、保険サービス       | Insurance institutions - including insurance agents- brokers and services |                                       |
| 3, 404                                                     | 1, 828                                 | 718                                | 214                                | 623                               | 198                               | 431                                 | 50, 317                                                   | 2, 937                                                           | 計               | Total                                                                     |                                       |
| 7, 317                                                     | 2, 003                                 | 155                                | 29                                 | 56                                | 9                                 | 17                                  | 97, 387                                                   | 767                                                              | 不 動 産 取 引       | Real estate agencies                                                      | 不動産業<br>Real estate business          |
| 20, 959                                                    | 5, 895                                 | 575                                | 58                                 | 93                                | 21                                | 18                                  | 266, 476                                                  | 2, 059                                                           | 不動産賃貸、管理        | Real estate lessors and managers                                          |                                       |
| 28, 276                                                    | 7, 898                                 | 730                                | 87                                 | 149                               | 30                                | 35                                  | 363, 863                                                  | 2, 826                                                           | 計               | Total                                                                     |                                       |
| 4, 938                                                     | 581                                    | 35                                 | 11                                 | 28                                | 6                                 | 5                                   | 115, 164                                                  | 229                                                              | 料理、飲食店          | Restaurant, Eating house                                                  | 料理旅館飲食業<br>Restaurant, Hotel business |
| 2, 502                                                     | 746                                    | 55                                 | 9                                  | 14                                | 2                                 | —                                   | 20, 885                                                   | 283                                                              | 旅 館             | Hotels                                                                    |                                       |
| 7, 440                                                     | 1, 327                                 | 90                                 | 20                                 | 42                                | 8                                 | 5                                   | 136, 049                                                  | 512                                                              | 計               | Total                                                                     |                                       |
| 10, 934                                                    | 1, 120                                 | 360                                | 27                                 | 6                                 | 1                                 | 1                                   | 45, 174                                                   | 458                                                              | 病院、診療所          | Hospitals, clinics                                                        | 医療保健療業<br>Medical and Health          |
| 2, 206                                                     | 67                                     | 3                                  | —                                  | —                                 | —                                 | —                                   | 12, 406                                                   | 3                                                                | 歯 科             | Dental clinics                                                            |                                       |
| 1, 643                                                     | 460                                    | 107                                | 7                                  | 9                                 | 3                                 | 2                                   | 43, 658                                                   | 251                                                              | そ の 他 の 医 療 保 健 | Other medical and health                                                  |                                       |
| 14, 783                                                    | 1, 647                                 | 470                                | 34                                 | 15                                | 4                                 | 3                                   | 101, 238                                                  | 712                                                              | 計               | Total                                                                     |                                       |
| 1, 595                                                     | 335                                    | 34                                 | 7                                  | 11                                | —                                 | —                                   | 25, 642                                                   | 132                                                              | 教育、学習支援         | Education: learning support                                               |                                       |
| 1, 573                                                     | 240                                    | 16                                 | 1                                  | 4                                 | —                                 | —                                   | 49, 138                                                   | 72                                                               | 洗濯、理美容、浴場       | Laundries, barbers, beauty culture, bathhouses                            | サービス業<br>Service industry             |
| 3, 658                                                     | 731                                    | 105                                | 10                                 | 11                                | 1                                 | 4                                   | 75, 027                                                   | 321                                                              | 他對個人サービス        | Other personal service                                                    |                                       |
| 2, 304                                                     | 369                                    | 74                                 | 6                                  | 12                                | 3                                 | 1                                   | 19, 754                                                   | 170                                                              | 廃 棄 物 処 理       | Waste disposal                                                            |                                       |
| 1, 927                                                     | 134                                    | 8                                  | 1                                  | 1                                 | —                                 | —                                   | 34, 917                                                   | 26                                                               | 自 動 車 修 理       | Automobile repair                                                         |                                       |
| 948                                                        | 89                                     | 17                                 | 3                                  | 1                                 | —                                 | 1                                   | 13, 013                                                   | 39                                                               | そ の 他 の 修 理     | Other repair                                                              |                                       |
| 1, 817                                                     | 370                                    | 102                                | 16                                 | 31                                | 7                                 | 13                                  | 15, 744                                                   | 260                                                              | 物 品 賃 貸         | Lensing                                                                   |                                       |
| 2, 325                                                     | 491                                    | 106                                | 26                                 | 19                                | 3                                 | 4                                   | 33, 848                                                   | 292                                                              | 広 告             | Advertising                                                               |                                       |
| 14, 762                                                    | 2, 642                                 | 629                                | 88                                 | 110                               | 12                                | 18                                  | 121, 082                                                  | 1, 687                                                           | 他對事業所サービス       | Other services for business offices                                       |                                       |
| 493                                                        | 130                                    | 32                                 | 2                                  | 10                                | 1                                 | 3                                   | 6, 727                                                    | 95                                                               | 映 画             | Movie                                                                     |                                       |
| 3, 427                                                     | 1, 092                                 | 202                                | 17                                 | 33                                | 8                                 | 5                                   | 32, 893                                                   | 631                                                              | 娛 楽             | Amusement                                                                 |                                       |
| 15, 398                                                    | 3, 242                                 | 649                                | 81                                 | 87                                | 12                                | 8                                   | 269, 913                                                  | 1, 721                                                           | そ の 他 の サービス    | Other services                                                            |                                       |
| 50, 227                                                    | 9, 865                                 | 1, 974                             | 258                                | 330                               | 47                                | 57                                  | 697, 698                                                  | 5, 446                                                           | 計               | Total                                                                     |                                       |
| 580                                                        | 232                                    | 46                                 | 7                                  | 18                                | 5                                 | 14                                  | 16, 083                                                   | 158                                                              | そ の 他 の 産 業     | Other businesses                                                          |                                       |
| 295, 751                                                   | 54, 702                                | 10, 189                            | 1, 493                             | 2, 931                            | 733                               | 1, 016                              | 2, 892, 992                                               | 29, 980                                                          | 合 計             | Grand Total                                                               |                                       |

(3) 都道府県別の普通法人数  
Number of ordinary corporations by prefecture

| 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                    |                         | 申告法人数<br>Number of<br>corporations<br>that filed returns | 所 得 金 額<br>Amount of income       |                  |                                 |                        |                          |                          |                          |
|----------------------------------------------------------------------|--------------------|-------------------------|----------------------------------------------------------|-----------------------------------|------------------|---------------------------------|------------------------|--------------------------|--------------------------|--------------------------|
|                                                                      |                    |                         |                                                          | 利 益<br>Profit                     |                  | 欠 損<br>Loss                     |                        |                          |                          |                          |
|                                                                      |                    |                         |                                                          | 事業年度数                             | 金 額              | 事業年度数                           | 金 額                    | 100万円以下                  | 100万円超                   | 500万円超                   |
|                                                                      |                    |                         |                                                          | Number of accounting<br>periods   | Amount of income | Number of<br>accounting periods | Amount of loss         | 1 million<br>yen or less | Over<br>1 million<br>yen | Over<br>5 million<br>yen |
| 札 幌<br>Sapporo                                                       | 北海道<br>Hokkaido    | 社<br>Number<br>114, 878 |                                                          | 百万円<br>Million yen<br>1, 210, 491 |                  | 百万円<br>Million yen<br>348, 814  | 社<br>Number<br>23, 657 | 社<br>Number<br>50, 509   | 社<br>Number<br>26, 446   |                          |
| 仙 台<br>Sendai                                                        | 青 森<br>Aomori      | 19, 484                 | 7, 611                                                   | 147, 116                          | 12, 030          | 57, 409                         | 2, 901                 | 9, 563                   | 4, 126                   |                          |
|                                                                      | 岩 手<br>Iwate       | 18, 076                 | 6, 326                                                   | 163, 531                          | 11, 893          | 72, 067                         | 2, 833                 | 8, 485                   | 3, 948                   |                          |
|                                                                      | 宮 城<br>Miyagi      | 42, 713                 | 14, 866                                                  | 456, 319                          | 28, 200          | 148, 299                        | 8, 044                 | 19, 478                  | 9, 738                   |                          |
|                                                                      | 秋 田<br>Akita       | 15, 275                 | 5, 642                                                   | 124, 656                          | 9, 750           | 48, 077                         | 2, 345                 | 7, 139                   | 3, 577                   |                          |
|                                                                      | 山 形<br>Yamagata    | 17, 997                 | 6, 914                                                   | 174, 047                          | 11, 210          | 52, 298                         | 2, 278                 | 7, 772                   | 4, 653                   |                          |
|                                                                      | 福 島<br>Fukushima   | 37, 347                 | 12, 407                                                  | 334, 997                          | 25, 191          | 126, 752                        | 5, 460                 | 19, 310                  | 8, 142                   |                          |
|                                                                      | 計<br>Total         | 150, 892                | 53, 766                                                  | 1, 400, 667                       | 98, 274          | 504, 901                        | 23, 861                | 71, 747                  | 34, 184                  |                          |
| 関 東 信 越<br>Kanto Shinetsu                                            | 茨 城<br>Ibaraki     | 49, 063                 | 17, 926                                                  | 433, 796                          | 31, 503          | 168, 004                        | 8, 225                 | 23, 670                  | 11, 635                  |                          |
|                                                                      | 栃 木<br>Tochigi     | 38, 249                 | 12, 628                                                  | 356, 906                          | 25, 868          | 102, 875                        | 5, 657                 | 19, 894                  | 8, 526                   |                          |
|                                                                      | 群 馬<br>Gunma       | 40, 317                 | 13, 678                                                  | 461, 948                          | 26, 921          | 117, 035                        | 6, 505                 | 19, 391                  | 9, 809                   |                          |
|                                                                      | 埼 玉<br>Saitama     | 138, 301                | 50, 812                                                  | 1, 296, 574                       | 88, 631          | 528, 424                        | 27, 027                | 67, 801                  | 31, 130                  |                          |
|                                                                      | 新 潟<br>Niigata     | 38, 830                 | 14, 906                                                  | 501, 032                          | 24, 223          | 128, 016                        | 4, 790                 | 17, 277                  | 10, 098                  |                          |
|                                                                      | 長 野<br>Nagano      | 42, 159                 | 14, 338                                                  | 601, 246                          | 28, 122          | 118, 636                        | 6, 328                 | 19, 968                  | 10, 055                  |                          |
|                                                                      | 計<br>Total         | 346, 919                | 124, 288                                                 | 3, 651, 502                       | 225, 268         | 1, 162, 990                     | 58, 532                | 168, 001                 | 81, 253                  |                          |
| 東 京<br>Tokyo                                                         | 千 葉<br>Chiba       | 111, 741                | 40, 791                                                  | 1, 168, 370                       | 71, 825          | 415, 238                        | 24, 284                | 53, 362                  | 24, 025                  |                          |
|                                                                      | 東 京<br>Tokyo       | 635, 308                | 228, 692                                                 | 29, 936, 978                      | 415, 317         | 5, 166, 191                     | 159, 280               | 226, 076                 | 158, 238                 |                          |
|                                                                      | 神 奈 川<br>Kanagawa  | 185, 880                | 65, 283                                                  | 2, 335, 864                       | 122, 281         | 593, 321                        | 41, 236                | 85, 601                  | 40, 600                  |                          |
|                                                                      | 山 梨<br>Yamanashi   | 16, 832                 | 5, 908                                                   | 290, 528                          | 11, 028          | 52, 392                         | 2, 675                 | 7, 868                   | 4, 248                   |                          |
|                                                                      | 計<br>Total         | 949, 761                | 340, 674                                                 | 33, 731, 739                      | 620, 451         | 6, 227, 141                     | 227, 475               | 372, 907                 | 227, 111                 |                          |
| 金 沢<br>Kanazawa                                                      | 富 山<br>Toyama      | 19, 800                 | 7, 550                                                   | 314, 729                          | 12, 415          | 170, 568                        | 2, 732                 | 8, 011                   | 5, 446                   |                          |
|                                                                      | 石 川<br>Ishikawa    | 24, 145                 | 9, 058                                                   | 296, 602                          | 15, 275          | 79, 850                         | 3, 926                 | 9, 862                   | 6, 710                   |                          |
|                                                                      | 福 井<br>Fukui       | 16, 926                 | 6, 615                                                   | 209, 813                          | 10, 446          | 65, 240                         | 2, 292                 | 6, 964                   | 5, 157                   |                          |
|                                                                      | 計<br>Total         | 60, 871                 | 23, 223                                                  | 821, 144                          | 38, 136          | 315, 658                        | 8, 950                 | 24, 837                  | 17, 313                  |                          |
| 名 古 屋<br>Nagoya                                                      | 岐 阜<br>Gifu        | 41, 028                 | 15, 091                                                  | 579, 703                          | 26, 274          | 117, 798                        | 6, 749                 | 17, 940                  | 11, 209                  |                          |
|                                                                      | 静 岡<br>Shizuoka    | 72, 491                 | 25, 309                                                  | 899, 217                          | 47, 734          | 258, 284                        | 12, 505                | 33, 319                  | 18, 407                  |                          |
|                                                                      | 愛 知<br>Aichi       | 164, 200                | 58, 536                                                  | 2, 923, 627                       | 107, 167         | 1, 097, 747                     | 32, 336                | 69, 412                  | 42, 026                  |                          |
|                                                                      | 三 重<br>Mie         | 30, 845                 | 11, 642                                                  | 386, 363                          | 19, 457          | 90, 053                         | 5, 246                 | 14, 385                  | 7, 434                   |                          |
|                                                                      | 計<br>Total         | 308, 564                | 110, 578                                                 | 4, 788, 910                       | 200, 632         | 1, 563, 882                     | 56, 836                | 135, 056                 | 79, 076                  |                          |
| 大 阪<br>Osaka                                                         | 滋 賀<br>Shiga       | 22, 201                 | 8, 519                                                   | 290, 851                          | 13, 835          | 64, 085                         | 4, 416                 | 8, 867                   | 5, 685                   |                          |
|                                                                      | 京 都<br>Kyoto       | 60, 661                 | 20, 658                                                  | 1, 442, 366                       | 40, 433          | 219, 635                        | 11, 514                | 23, 295                  | 17, 649                  |                          |
|                                                                      | 大 阪<br>Osaka       | 253, 268                | 95, 607                                                  | 6, 064, 639                       | 159, 798         | 1, 034, 304                     | 48, 780                | 93, 306                  | 77, 661                  |                          |
|                                                                      | 兵 庫<br>Hyogo       | 106, 206                | 38, 445                                                  | 1, 483, 261                       | 68, 514          | 336, 277                        | 21, 390                | 42, 100                  | 28, 802                  |                          |
|                                                                      | 奈 良<br>Nara        | 21, 110                 | 7, 350                                                   | 165, 071                          | 13, 894          | 54, 320                         | 4, 194                 | 8, 057                   | 6, 216                   |                          |
|                                                                      | 和 歌 山<br>Wakayama  | 15, 977                 | 5, 899                                                   | 147, 168                          | 10, 177          | 53, 961                         | 2, 545                 | 6, 702                   | 4, 616                   |                          |
|                                                                      | 計<br>Total         | 479, 423                | 176, 478                                                 | 9, 593, 356                       | 306, 651         | 1, 762, 582                     | 92, 839                | 182, 327                 | 140, 629                 |                          |
| 広 島<br>Hiroshima                                                     | 鳥 取<br>Tottori     | 9, 741                  | 3, 636                                                   | 89, 360                           | 6, 187           | 27, 439                         | 1, 697                 | 4, 745                   | 1, 990                   |                          |
|                                                                      | 島 根<br>Shimane     | 11, 204                 | 4, 198                                                   | 97, 817                           | 7, 104           | 32, 133                         | 1, 702                 | 5, 401                   | 2, 401                   |                          |
|                                                                      | 岡 山<br>Okayama     | 40, 049                 | 13, 705                                                  | 505, 984                          | 26, 636          | 129, 725                        | 7, 618                 | 18, 087                  | 9, 449                   |                          |
|                                                                      | 広 島<br>Hiroshima   | 61, 041                 | 21, 559                                                  | 881, 297                          | 39, 931          | 236, 774                        | 11, 084                | 28, 355                  | 14, 390                  |                          |
|                                                                      | 山 口<br>Yamaguchi   | 22, 707                 | 8, 527                                                   | 271, 520                          | 14, 352          | 83, 611                         | 3, 995                 | 10, 522                  | 5, 209                   |                          |
|                                                                      | 計<br>Total         | 144, 742                | 51, 625                                                  | 1, 845, 978                       | 94, 210          | 509, 683                        | 26, 096                | 67, 110                  | 33, 439                  |                          |
| 高 松<br>Takamatsu                                                     | 徳 島<br>Tokushima   | 16, 004                 | 4, 827                                                   | 244, 785                          | 11, 275          | 42, 403                         | 2, 739                 | 8, 098                   | 3, 397                   |                          |
|                                                                      | 香 川<br>Kagawa      | 22, 488                 | 7, 026                                                   | 224, 768                          | 15, 610          | 65, 553                         | 4, 025                 | 10, 952                  | 4, 861                   |                          |
|                                                                      | 愛 媛<br>Ehime       | 28, 749                 | 9, 558                                                   | 429, 634                          | 19, 366          | 123, 614                        | 5, 018                 | 14, 180                  | 6, 301                   |                          |
|                                                                      | 高 知<br>Kochi       | 12, 291                 | 4, 601                                                   | 124, 009                          | 7, 770           | 36, 967                         | 2, 167                 | 5, 913                   | 2, 487                   |                          |
|                                                                      | 計<br>Total         | 79, 532                 | 26, 012                                                  | 1, 023, 196                       | 54, 021          | 268, 537                        | 13, 949                | 39, 143                  | 17, 046                  |                          |
| 福 岡<br>Fukuoka                                                       | 福 岡<br>Fukuoka     | 109, 862                | 41, 503                                                  | 1, 271, 376                       | 69, 287          | 390, 599                        | 25, 403                | 47, 873                  | 24, 623                  |                          |
|                                                                      | 佐 賀<br>Saga        | 12, 703                 | 5, 036                                                   | 160, 375                          | 7, 755           | 36, 188                         | 2, 610                 | 6, 000                   | 2, 631                   |                          |
|                                                                      | 長 崎<br>Nagasaki    | 21, 573                 | 8, 271                                                   | 156, 051                          | 13, 501          | 76, 914                         | 4, 122                 | 10, 457                  | 4, 438                   |                          |
|                                                                      | 計<br>Total         | 144, 138                | 54, 810                                                  | 1, 587, 803                       | 90, 543          | 503, 701                        | 32, 135                | 64, 330                  | 31, 692                  |                          |
| 熊 本<br>Kumamoto                                                      | 熊 本<br>Kumamoto    | 36, 845                 | 12, 704                                                  | 303, 737                          | 24, 417          | 92, 750                         | 9, 142                 | 17, 515                  | 6, 600                   |                          |
|                                                                      | 大 分<br>Oita        | 24, 223                 | 8, 245                                                   | 194, 997                          | 16, 122          | 61, 476                         | 5, 533                 | 12, 039                  | 4, 159                   |                          |
|                                                                      | 宮 崎<br>Miyazaki    | 21, 085                 | 7, 634                                                   | 188, 113                          | 13, 611          | 52, 031                         | 4, 867                 | 10, 428                  | 3, 664                   |                          |
|                                                                      | 鹿 児 島<br>Kagoshima | 31, 439                 | 10, 905                                                  | 239, 618                          | 20, 771          | 93, 356                         | 6, 550                 | 16, 588                  | 5, 211                   |                          |
|                                                                      | 計<br>Total         | 113, 592                | 39, 488                                                  | 926, 465                          | 74, 921          | 299, 613                        | 26, 092                | 56, 570                  | 19, 634                  |                          |
| 沖 縄<br>Okinawa                                                       | 沖 縄<br>Okinawa     | 29, 660                 | 10, 474                                                  | 261, 668                          | 19, 423          | 161, 286                        | 7, 787                 | 12, 449                  | 5, 139                   |                          |
| 全 国 計<br>Grand Total                                                 |                    | 2, 922, 972             | 1, 054, 236                                              | 60, 842, 919                      | 1, 895, 402      | 13, 628, 789                    | 598, 209               | 1, 244, 986              | 712, 962                 |                          |

(注) この表は、「(1) 決算期別の普通法人数」を都道府県別に示したものである。  
Note: This table shows contents of “(1) Number of ordinary corporations by settlement term” by prefecture.

| 資本金階級別申告法人数                                                |                                       |                                    |                                    |                                   |                                   |                                     |                                                           |                                                                  | 区分<br>Type                                        |                     |
|------------------------------------------------------------|---------------------------------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------|---------------------|
| Number of corporations that filed returns by capital range |                                       |                                    |                                    |                                   |                                   |                                     |                                                           |                                                                  | 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                     |
| 1,000万円超<br>Over<br>10 million<br>yen                      | 5,000万円超<br>Over<br>50 million<br>yen | 1億円超<br>Over<br>100 million<br>yen | 5億円超<br>Over<br>500 million<br>yen | 10億円超<br>Over<br>1 billion<br>yen | 50億円超<br>Over<br>5 billion<br>yen | 100億円超<br>Over<br>10 billion<br>yen | (再掲)<br>1億円未満<br>(Re-grouped)<br>Under<br>100 million yen | (再掲)<br>1億円以上<br>(Re-grouped)<br>100 million yen<br>or more than |                                                   |                     |
| 社<br>Number                                                | 社<br>Number                           | 社<br>Number                        | 社<br>Number                        | 社<br>Number                       | 社<br>Number                       | 社<br>Number                         | 社<br>Number                                               | 社<br>Number                                                      |                                                   |                     |
| 12,325                                                     | 1,569                                 | 275                                | 33                                 | 47                                | 6                                 | 11                                  | 114,207                                                   | 671                                                              | 北海道 Hokkaido                                      | 札幌 Sapporo          |
| 2,534                                                      | 301                                   | 42                                 | 8                                  | 8                                 | —                                 | 1                                   | 19,354                                                    | 130                                                              | 青森 Aomori                                         | 仙台 Sendai           |
| 2,362                                                      | 365                                   | 64                                 | 4                                  | 11                                | 2                                 | 2                                   | 17,937                                                    | 139                                                              | 岩手 Iwate                                          |                     |
| 4,605                                                      | 699                                   | 105                                | 13                                 | 22                                | 4                                 | 5                                   | 42,414                                                    | 299                                                              | 宮城 Miyagi                                         |                     |
| 1,889                                                      | 273                                   | 41                                 | 3                                  | 4                                 | 2                                 | 2                                   | 15,171                                                    | 104                                                              | 秋田 Akita                                          |                     |
| 2,828                                                      | 395                                   | 55                                 | 4                                  | 9                                 | 1                                 | 2                                   | 17,852                                                    | 145                                                              | 山形 Yamagata                                       |                     |
| 3,867                                                      | 455                                   | 84                                 | 7                                  | 16                                | 1                                 | 5                                   | 37,138                                                    | 209                                                              | 福島 Fukushima                                      |                     |
| 18,085                                                     | 2,488                                 | 391                                | 39                                 | 70                                | 10                                | 17                                  | 149,866                                                   | 1,026                                                            | 計 Total                                           |                     |
| 4,757                                                      | 635                                   | 98                                 | 8                                  | 24                                | 4                                 | 7                                   | 48,787                                                    | 276                                                              | 茨城 Ibaraki                                        | 関東信越 Kanto Shinetsu |
| 3,619                                                      | 455                                   | 65                                 | 12                                 | 13                                | 4                                 | 4                                   | 38,061                                                    | 188                                                              | 栃木 Tochigi                                        |                     |
| 3,949                                                      | 545                                   | 87                                 | 2                                  | 25                                | —                                 | 4                                   | 40,101                                                    | 216                                                              | 群馬 Gunma                                          |                     |
| 10,446                                                     | 1,590                                 | 218                                | 27                                 | 47                                | 10                                | 5                                   | 137,663                                                   | 638                                                              | 埼玉 Saitama                                        |                     |
| 5,659                                                      | 843                                   | 105                                | 15                                 | 28                                | 10                                | 5                                   | 38,510                                                    | 320                                                              | 新潟 Niigata                                        |                     |
| 4,873                                                      | 778                                   | 107                                | 11                                 | 30                                | 5                                 | 4                                   | 41,867                                                    | 292                                                              | 長野 Nagano                                         |                     |
| 33,303                                                     | 4,846                                 | 680                                | 75                                 | 167                               | 33                                | 29                                  | 344,989                                                   | 1,930                                                            | 計 Total                                           |                     |
| 8,470                                                      | 1,287                                 | 229                                | 22                                 | 32                                | 12                                | 18                                  | 111,145                                                   | 596                                                              | 千葉 Chiba                                          | 東京 Tokyo            |
| 64,092                                                     | 19,432                                | 4,662                              | 815                                | 1,611                             | 433                               | 669                                 | 620,567                                                   | 14,741                                                           | 東京 Tokyo                                          |                     |
| 15,023                                                     | 2,665                                 | 517                                | 54                                 | 114                               | 34                                | 36                                  | 184,443                                                   | 1,437                                                            | 神奈川 Kanagawa                                      |                     |
| 1,765                                                      | 232                                   | 30                                 | 2                                  | 8                                 | 2                                 | 2                                   | 16,733                                                    | 99                                                               | 山梨 Yamanashi                                      |                     |
| 89,350                                                     | 23,616                                | 5,438                              | 893                                | 1,765                             | 481                               | 725                                 | 932,888                                                   | 16,873                                                           | 計 Total                                           |                     |
| 2,986                                                      | 486                                   | 91                                 | 11                                 | 25                                | 5                                 | 7                                   | 19,565                                                    | 235                                                              | 富山 Toyama                                         | 金沢 Kanazawa         |
| 3,079                                                      | 455                                   | 78                                 | 10                                 | 20                                | 1                                 | 4                                   | 23,944                                                    | 201                                                              | 石川 Ishikawa                                       |                     |
| 2,162                                                      | 277                                   | 52                                 | 6                                  | 12                                | 3                                 | 1                                   | 16,811                                                    | 115                                                              | 福井 Fukui                                          |                     |
| 8,227                                                      | 1,218                                 | 221                                | 27                                 | 57                                | 9                                 | 12                                  | 60,320                                                    | 551                                                              | 計 Total                                           |                     |
| 4,381                                                      | 645                                   | 65                                 | 9                                  | 23                                | 2                                 | 5                                   | 40,812                                                    | 216                                                              | 岐阜 Gifu                                           | 名古屋 Nagoya          |
| 6,985                                                      | 1,008                                 | 181                                | 29                                 | 45                                | 4                                 | 8                                   | 72,028                                                    | 463                                                              | 静岡 Shizuoka                                       |                     |
| 16,736                                                     | 2,948                                 | 454                                | 74                                 | 149                               | 32                                | 33                                  | 162,786                                                   | 1,414                                                            | 愛知 Aichi                                          |                     |
| 3,193                                                      | 480                                   | 79                                 | 5                                  | 17                                | 4                                 | 2                                   | 30,659                                                    | 186                                                              | 三重 Mie                                            |                     |
| 31,295                                                     | 5,081                                 | 779                                | 117                                | 234                               | 42                                | 48                                  | 306,285                                                   | 2,279                                                            | 計 Total                                           |                     |
| 2,777                                                      | 385                                   | 51                                 | 5                                  | 8                                 | 2                                 | 5                                   | 22,067                                                    | 134                                                              | 滋賀 Shiga                                          | 大阪 Osaka            |
| 6,867                                                      | 1,117                                 | 152                                | 17                                 | 34                                | 9                                 | 7                                   | 60,221                                                    | 440                                                              | 京都 Kyoto                                          |                     |
| 26,937                                                     | 5,308                                 | 775                                | 118                                | 238                               | 67                                | 78                                  | 251,030                                                   | 2,238                                                            | 大阪 Osaka                                          |                     |
| 11,678                                                     | 1,817                                 | 272                                | 44                                 | 67                                | 21                                | 15                                  | 105,502                                                   | 704                                                              | 兵庫 Hyogo                                          |                     |
| 2,344                                                      | 268                                   | 22                                 | 2                                  | 4                                 | —                                 | 3                                   | 21,046                                                    | 64                                                               | 奈良 Nara                                           |                     |
| 1,849                                                      | 217                                   | 33                                 | 7                                  | 5                                 | —                                 | 3                                   | 15,904                                                    | 73                                                               | 和歌山 Wakayama                                      |                     |
| 52,452                                                     | 9,112                                 | 1,305                              | 193                                | 356                               | 99                                | 111                                 | 475,770                                                   | 3,653                                                            | 計 Total                                           |                     |
| 1,109                                                      | 159                                   | 33                                 | —                                  | 6                                 | 1                                 | 1                                   | 9,665                                                     | 76                                                               | 鳥取 Tottori                                        | 広島 Hiroshima        |
| 1,442                                                      | 212                                   | 41                                 | 1                                  | 2                                 | 1                                 | 1                                   | 11,130                                                    | 74                                                               | 島根 Shimane                                        |                     |
| 4,259                                                      | 526                                   | 74                                 | 10                                 | 20                                | 1                                 | 5                                   | 39,830                                                    | 219                                                              | 岡山 Okayama                                        |                     |
| 6,199                                                      | 825                                   | 119                                | 19                                 | 29                                | 11                                | 10                                  | 60,669                                                    | 372                                                              | 広島 Hiroshima                                      |                     |
| 2,577                                                      | 317                                   | 62                                 | 9                                  | 10                                | 3                                 | 3                                   | 22,555                                                    | 152                                                              | 山口 Yamaguchi                                      |                     |
| 15,586                                                     | 2,039                                 | 329                                | 39                                 | 67                                | 17                                | 20                                  | 143,849                                                   | 893                                                              | 計 Total                                           |                     |
| 1,513                                                      | 208                                   | 36                                 | 2                                  | 6                                 | 1                                 | 4                                   | 15,922                                                    | 82                                                               | 徳島 Tokushima                                      | 高松 Takamatsu        |
| 2,246                                                      | 321                                   | 63                                 | 2                                  | 12                                | 2                                 | 4                                   | 22,331                                                    | 157                                                              | 香川 Kagawa                                         |                     |
| 2,813                                                      | 349                                   | 60                                 | 8                                  | 11                                | 2                                 | 7                                   | 28,597                                                    | 152                                                              | 愛媛 Ehime                                          |                     |
| 1,527                                                      | 158                                   | 29                                 | 3                                  | 4                                 | 1                                 | 2                                   | 12,223                                                    | 68                                                               | 高知 Kochi                                          |                     |
| 8,099                                                      | 1,036                                 | 188                                | 15                                 | 33                                | 6                                 | 17                                  | 79,073                                                    | 459                                                              | 計 Total                                           |                     |
| 10,049                                                     | 1,548                                 | 245                                | 26                                 | 68                                | 15                                | 12                                  | 109,124                                                   | 738                                                              | 福岡 Fukuoka                                        | 福岡 Fukuoka          |
| 1,237                                                      | 175                                   | 35                                 | 3                                  | 9                                 | 1                                 | 2                                   | 12,626                                                    | 77                                                               | 佐賀 Saga                                           |                     |
| 2,232                                                      | 268                                   | 43                                 | 5                                  | 6                                 | 2                                 | —                                   | 21,461                                                    | 112                                                              | 長崎 Nagasaki                                       |                     |
| 13,518                                                     | 1,991                                 | 323                                | 34                                 | 83                                | 18                                | 14                                  | 143,211                                                   | 927                                                              | 計 Total                                           |                     |
| 3,075                                                      | 436                                   | 57                                 | 5                                  | 11                                | 2                                 | 2                                   | 36,679                                                    | 166                                                              | 熊本 Kumamoto                                       | 熊本 Kumamoto         |
| 2,198                                                      | 235                                   | 41                                 | 6                                  | 8                                 | 2                                 | 2                                   | 24,133                                                    | 90                                                               | 大分 Oita                                           |                     |
| 1,855                                                      | 223                                   | 34                                 | 4                                  | 7                                 | 2                                 | 1                                   | 20,980                                                    | 105                                                              | 宮崎 Miyazaki                                       |                     |
| 2,692                                                      | 327                                   | 49                                 | 9                                  | 9                                 | 1                                 | 3                                   | 31,300                                                    | 139                                                              | 鹿児島 Kagoshima                                     |                     |
| 9,820                                                      | 1,221                                 | 181                                | 24                                 | 35                                | 7                                 | 8                                   | 113,092                                                   | 500                                                              | 計 Total                                           |                     |
| 3,691                                                      | 485                                   | 79                                 | 4                                  | 17                                | 5                                 | 4                                   | 29,442                                                    | 218                                                              | 沖縄 Okinawa                                        | 沖縄 Okinawa          |
| 295,751                                                    | 54,702                                | 10,189                             | 1,493                              | 2,931                             | 733                               | 1,016                               | 2,892,992                                                 | 29,980                                                           | 全国 計                                              | Grand Total         |



(4) 所得階級・業種別の普通法人数（その1）  
Number of ordinary corporations by income value rank and industry type (Part 1)

| 区 分<br>Type                                   |                                                                                                            | 所得階級別普通申告法人数 (利益計上法人)<br>Number of corporations that filed returns by income rank (profit-listing corporations) |                    |                    |                    |                    |                     |                     |                     |                      |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|----------------------|
|                                               |                                                                                                            | 100万円以下                                                                                                         | 100万円超             | 200万円超             | 500万円超             | 800万円超             | 1,000万円超            | 2,000万円超            | 5,000万円超            | 1億円超                 |
|                                               |                                                                                                            | 1 million yen or less                                                                                           | Over 1 million yen | Over 2 million yen | Over 5 million yen | Over 8 million yen | Over 10 million yen | Over 20 million yen | Over 50 million yen | Over 100 million yen |
| 農林水産業<br>Agriculture, Forestry and Fishing    | 農業<br>Agriculture                                                                                          | 2,938                                                                                                           | 1,192              | 1,883              | 983                | 429                | 949                 | 681                 | 211                 | 93                   |
|                                               | 林業<br>Forestry                                                                                             | 276                                                                                                             | 136                | 222                | 142                | 67                 | 207                 | 182                 | 53                  | 18                   |
|                                               | 漁業、水産養殖<br>Fisheries, Aquaculture                                                                          | 144                                                                                                             | 105                | 211                | 153                | 84                 | 290                 | 349                 | 157                 | 70                   |
|                                               | 計<br>Total                                                                                                 | 3,358                                                                                                           | 1,433              | 2,316              | 1,278              | 580                | 1,446               | 1,212               | 421                 | 181                  |
| 鉱業<br>Mining                                  | 鉱業<br>Mining                                                                                               | 134                                                                                                             | 109                | 173                | 101                | 42                 | 134                 | 210                 | 109                 | 54                   |
|                                               | 建設業<br>Construction work - general                                                                         | 19,698                                                                                                          | 10,212             | 17,046             | 9,206              | 4,059              | 10,328              | 9,293               | 3,816               | 2,040                |
|                                               | 建設業<br>Construction work by Specialist contractor                                                          | 10,529                                                                                                          | 5,782              | 9,429              | 4,720              | 1,943              | 4,553               | 3,431               | 1,228               | 583                  |
|                                               | 建設業<br>Equipment installation work                                                                         | 12,159                                                                                                          | 7,079              | 12,244             | 6,389              | 2,736              | 7,130               | 5,963               | 2,231               | 1,071                |
| 建設業<br>Construction Industry                  | 計<br>Total                                                                                                 | 42,386                                                                                                          | 23,073             | 38,719             | 20,315             | 8,738              | 22,011              | 18,687              | 7,275               | 3,694                |
| 製造業<br>Manufacturing Industry                 | 食品<br>Food                                                                                                 | 2,610                                                                                                           | 1,244              | 2,023              | 1,019              | 481                | 1,227               | 1,256               | 659                 | 507                  |
|                                               | 繊維工業<br>Textile mill products                                                                              | 1,599                                                                                                           | 717                | 1,086              | 522                | 228                | 591                 | 474                 | 249                 | 127                  |
|                                               | 木材、木製品<br>Lumber and Wood products                                                                         | 509                                                                                                             | 292                | 491                | 258                | 145                | 345                 | 329                 | 160                 | 109                  |
|                                               | 家具、装備品<br>Furniture and Fixtures                                                                           | 658                                                                                                             | 350                | 517                | 250                | 103                | 232                 | 202                 | 86                  | 34                   |
| 製造業<br>Manufacturing Industry                 | パルプ、紙、紙製品<br>Pulp Paper and Paper products                                                                 | 339                                                                                                             | 205                | 327                | 186                | 98                 | 256                 | 313                 | 143                 | 103                  |
|                                               | 印刷<br>Printing and allied industries                                                                       | 1,235                                                                                                           | 567                | 853                | 423                | 171                | 469                 | 425                 | 231                 | 151                  |
|                                               | 化学工業<br>Chemical and allied products                                                                       | 570                                                                                                             | 282                | 534                | 292                | 130                | 423                 | 540                 | 390                 | 317                  |
|                                               | 石油製品<br>Petroleum products                                                                                 | 31                                                                                                              | 18                 | 37                 | 31                 | 17                 | 25                  | 41                  | 25                  | 18                   |
| 製造業<br>Manufacturing Industry                 | 石炭製品<br>Coal products                                                                                      | 5                                                                                                               | 4                  | 3                  | 1                  | -                  | 5                   | 7                   | 2                   | 3                    |
|                                               | ゴム製品<br>Rubber products                                                                                    | 138                                                                                                             | 97                 | 159                | 88                 | 50                 | 130                 | 154                 | 78                  | 53                   |
|                                               | 皮革、皮革製品<br>Leather tanning: Leather products and Fur skins                                                 | 144                                                                                                             | 61                 | 61                 | 44                 | 22                 | 54                  | 45                  | 14                  | 16                   |
|                                               | 窯業、土石製品<br>Ceramic: Stone and clay products                                                                | 569                                                                                                             | 335                | 586                | 359                | 159                | 488                 | 634                 | 368                 | 212                  |
| 製造業<br>Manufacturing Industry                 | 鉄鋼<br>Iron and steel                                                                                       | 283                                                                                                             | 190                | 367                | 220                | 91                 | 289                 | 337                 | 184                 | 129                  |
|                                               | 非鉄金属<br>Non-ferrous metals and products                                                                    | 115                                                                                                             | 72                 | 130                | 80                 | 38                 | 118                 | 119                 | 101                 | 75                   |
|                                               | 金属製品<br>Fabricated Metal products                                                                          | 2,062                                                                                                           | 1,343              | 2,491              | 1,461              | 705                | 1,958               | 2,129               | 1,132               | 681                  |
|                                               | 機械<br>General machinery                                                                                    | 1,903                                                                                                           | 1,233              | 2,185              | 1,282              | 546                | 1,638               | 1,739               | 972                 | 691                  |
| 製造業<br>Manufacturing Industry                 | 産業用電気機械器具<br>Industrial electric appliances                                                                | 928                                                                                                             | 513                | 833                | 558                | 250                | 753                 | 895                 | 505                 | 345                  |
|                                               | 民生用電気機械器具<br>Household electric appliances                                                                 | 203                                                                                                             | 103                | 199                | 117                | 56                 | 192                 | 215                 | 127                 | 86                   |
|                                               | 通信機械器具<br>Information and communication electronics equipment                                              | 150                                                                                                             | 87                 | 141                | 87                 | 54                 | 116                 | 165                 | 93                  | 59                   |
|                                               | 輸送用機械器具<br>Transportation equipment                                                                        | 776                                                                                                             | 446                | 732                | 447                | 218                | 591                 | 612                 | 381                 | 254                  |
| 製造業<br>Manufacturing Industry                 | 理化学機械器具<br>Physical and chemical instruments                                                               | 216                                                                                                             | 136                | 197                | 127                | 62                 | 165                 | 235                 | 119                 | 100                  |
|                                               | 光学機械器具<br>Optical instruments                                                                              | 104                                                                                                             | 64                 | 127                | 63                 | 30                 | 105                 | 100                 | 62                  | 39                   |
|                                               | 時計、時計部品<br>Watches: Clocks: Clockwork: Operated devices and Parts                                          | 10                                                                                                              | 5                  | 14                 | 8                  | 4                  | 8                   | 17                  | 5                   | 2                    |
|                                               | その他<br>Others                                                                                              | 2,913                                                                                                           | 1,478              | 2,211              | 1,266              | 527                | 1,496               | 1,448               | 727                 | 376                  |
| 製造業<br>Manufacturing Industry                 | 計<br>Total                                                                                                 | 18,070                                                                                                          | 9,842              | 16,304             | 9,189              | 4,185              | 11,674              | 12,431              | 6,813               | 4,487                |
| 運輸公益事業<br>Transportation and public utilities | 鉄道<br>Railway transport                                                                                    | 10                                                                                                              | 4                  | 11                 | 6                  | 4                  | 7                   | 21                  | 8                   | 15                   |
|                                               | 道路旅客運送<br>Road passenger transport                                                                         | 363                                                                                                             | 195                | 266                | 146                | 63                 | 188                 | 165                 | 83                  | 58                   |
|                                               | 道路貨物運送<br>Road freight transport                                                                           | 3,863                                                                                                           | 1,950              | 3,373              | 1,991              | 887                | 2,664               | 2,610               | 1,168               | 605                  |
|                                               | 水運<br>Water transport                                                                                      | 204                                                                                                             | 81                 | 191                | 107                | 57                 | 165                 | 219                 | 126                 | 79                   |
| 運輸公益事業<br>Transportation and public utilities | 倉庫<br>Warehousing                                                                                          | 322                                                                                                             | 153                | 331                | 185                | 78                 | 264                 | 280                 | 169                 | 118                  |
|                                               | 電気供給<br>Electricity supply                                                                                 | 1,398                                                                                                           | 376                | 660                | 275                | 103                | 297                 | 298                 | 131                 | 95                   |
|                                               | ガス、熱供給<br>Gas: Heat supply                                                                                 | 44                                                                                                              | 24                 | 53                 | 24                 | 10                 | 39                  | 51                  | 49                  | 35                   |
|                                               | その他の運輸、運輸附帯サービス、水道<br>Miscellaneous road freight transport, services incidental to transport, Water supply | 967                                                                                                             | 370                | 567                | 328                | 129                | 409                 | 502                 | 273                 | 217                  |
| 運輸公益事業<br>Transportation and public utilities | 計<br>Total                                                                                                 | 7,171                                                                                                           | 3,153              | 5,452              | 3,062              | 1,331              | 4,033               | 4,146               | 2,007               | 1,222                |
| 情報通信業<br>Information and Communications       | 放送、通信<br>Broadcasting, Information and Communications                                                      | 156                                                                                                             | 80                 | 106                | 51                 | 26                 | 72                  | 95                  | 66                  | 87                   |
|                                               | 情報サービス<br>Information services                                                                             | 7,871                                                                                                           | 3,292              | 5,054              | 2,464              | 1,112              | 2,673               | 2,611               | 1,221               | 860                  |
|                                               | 新聞、出版<br>Newspaper publishers                                                                              | 629                                                                                                             | 232                | 372                | 199                | 85                 | 188                 | 193                 | 107                 | 81                   |
|                                               | 計<br>Total                                                                                                 | 8,656                                                                                                           | 3,604              | 5,532              | 2,714              | 1,223              | 2,933               | 2,899               | 1,394               | 1,028                |

(注) この表は、「(2) 業種別の普通法人数」のうち利益計上法人について、所得階級別に示したものである。

なお、年2期以上事業年度を有する法人については、1期でも利益の事業年度がある場合には、利益計上法人として分類した。

Note: This table expresses the breakdown by income value ranking for profit-listing corporations in "(2) Number of ordinary corporations by industry type".

Corporations with two or more business terms in one year are categorized as profit-listing corporations as long as they have at least one profitable business term.



| 所得階級別普通申告法人数(利益計上法人)<br>Number of corporations that filed returns by income rank (profit-listing corporations) |                                    |                                   |                                   |                                   |                                     |                                     |                                     |                                        |                   | 区 分<br>Type                                                                                |
|----------------------------------------------------------------------------------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------------------------------|-------------------|--------------------------------------------------------------------------------------------|
| 2億円超<br>Over<br>200 million<br>yen                                                                             | 5億円超<br>Over<br>500 million<br>yen | 10億円超<br>Over<br>1 billion<br>yen | 20億円超<br>Over<br>2 billion<br>yen | 50億円超<br>Over<br>5 billion<br>yen | 100億円超<br>Over<br>10 billion<br>yen | 200億円超<br>Over<br>20 billion<br>yen | 500億円超<br>Over<br>50 billion<br>yen | 1,000億円超<br>Over<br>100 billion<br>yen | 合計<br>Grand Total |                                                                                            |
| 社<br>Number                                                                                                    | 社<br>Number                        | 社<br>Number                       | 社<br>Number                       | 社<br>Number                       | 社<br>Number                         | 社<br>Number                         | 社<br>Number                         | 社<br>Number                            | 社<br>Number       |                                                                                            |
| 50                                                                                                             | 9                                  | 5                                 | 5                                 | 1                                 | 1                                   | -                                   | -                                   | -                                      | 9,430             | 農 業<br>Agriculture                                                                         |
| 5                                                                                                              | 1                                  | 1                                 | 2                                 | -                                 | -                                   | -                                   | -                                   | -                                      | 1,312             | 林 業<br>Forestry                                                                            |
| 40                                                                                                             | 12                                 | 3                                 | 1                                 | 1                                 | -                                   | -                                   | -                                   | -                                      | 1,620             | 漁業、水産養殖<br>Fisheries, Aquaculture                                                          |
| 95                                                                                                             | 22                                 | 9                                 | 8                                 | 2                                 | 1                                   | -                                   | -                                   | -                                      | 12,362            | 計<br>Total                                                                                 |
| 37                                                                                                             | 10                                 | 9                                 | 7                                 | 3                                 | 4                                   | 6                                   | 2                                   | 1                                      | 1,145             | 鉱 業<br>Mining                                                                              |
| 1,178                                                                                                          | 318                                | 119                               | 59                                | 23                                | 11                                  | 6                                   | 3                                   | 1                                      | 87,416            | 総 合 建 設<br>Construction work - general                                                     |
| 290                                                                                                            | 61                                 | 31                                | 14                                | 2                                 | -                                   | -                                   | -                                   | -                                      | 42,596            | 職別土木建築工事<br>Construction work by Specialist<br>constructor                                 |
| 578                                                                                                            | 164                                | 64                                | 45                                | 16                                | 7                                   | 4                                   | -                                   | -                                      | 57,880            | 設 備 工 事<br>Equipment installation work                                                     |
| 2,046                                                                                                          | 543                                | 214                               | 118                               | 41                                | 18                                  | 10                                  | 3                                   | 1                                      | 187,892           | 計<br>Total                                                                                 |
| 423                                                                                                            | 138                                | 88                                | 47                                | 19                                | 11                                  | 2                                   | 1                                   | -                                      | 11,755            | 食 料 品<br>Food                                                                              |
| 104                                                                                                            | 32                                 | 15                                | 17                                | 3                                 | -                                   | 1                                   | -                                   | -                                      | 5,765             | 織 維 工 業<br>Textile mill products                                                           |
| 76                                                                                                             | 32                                 | 13                                | 12                                | 4                                 | 3                                   | -                                   | 1                                   | -                                      | 2,779             | 木 材 、 木 製 品<br>Lumber and Wood products                                                    |
| 33                                                                                                             | 9                                  | 1                                 | 4                                 | 2                                 | -                                   | 1                                   | -                                   | 1                                      | 2,483             | 家 具 、 装 備 品<br>Furniture and Fixtures                                                      |
| 79                                                                                                             | 24                                 | 15                                | 14                                | 5                                 | 2                                   | -                                   | -                                   | -                                      | 2,109             | パルプ、紙、紙製品<br>Pulp: Paper and Paper products                                                |
| 93                                                                                                             | 27                                 | 12                                | 13                                | 1                                 | -                                   | 1                                   | -                                   | -                                      | 4,672             | 印 刷<br>Printing and allied industries                                                      |
| 300                                                                                                            | 189                                | 114                               | 88                                | 48                                | 29                                  | 15                                  | 3                                   | 4                                      | 4,268             | 化 学 工 業<br>Chemical and allied products                                                    |
| 16                                                                                                             | 10                                 | 2                                 | 4                                 | 1                                 | 1                                   | -                                   | -                                   | 1                                      | 278               | 石 油 製 品<br>Petroleum products                                                              |
| 2                                                                                                              | 2                                  | 1                                 | -                                 | -                                 | -                                   | -                                   | -                                   | -                                      | 35                | 石 炭 製 品<br>Coal products                                                                   |
| 34                                                                                                             | 19                                 | 7                                 | 7                                 | 5                                 | -                                   | 2                                   | -                                   | -                                      | 1,021             | ゴ ム 製 品<br>Rubber products                                                                 |
| 9                                                                                                              | 3                                  | 2                                 | -                                 | -                                 | -                                   | -                                   | -                                   | -                                      | 475               | 皮 革 、 皮 革 製 品<br>Leather tanning: Leather products<br>and Fur skins                        |
| 144                                                                                                            | 32                                 | 23                                | 15                                | 12                                | 3                                   | 2                                   | 1                                   | -                                      | 3,942             | 窯業、土石製品<br>Ceramic: Stone and clay products                                                |
| 115                                                                                                            | 45                                 | 23                                | 12                                | 6                                 | 4                                   | 1                                   | -                                   | -                                      | 2,296             | 鉄 鋼<br>Iron and steel                                                                      |
| 62                                                                                                             | 38                                 | 32                                | 9                                 | 3                                 | 3                                   | 1                                   | -                                   | -                                      | 996               | 非 鉄 金 属<br>Non-ferrous metals and products                                                 |
| 491                                                                                                            | 163                                | 77                                | 42                                | 7                                 | 3                                   | 3                                   | -                                   | -                                      | 14,748            | 金 属 製 品<br>Fabricated Metal products                                                       |
| 509                                                                                                            | 229                                | 109                               | 69                                | 25                                | 11                                  | 5                                   | 2                                   | 1                                      | 13,149            | 機 械<br>General machinery                                                                   |
| 313                                                                                                            | 133                                | 67                                | 68                                | 28                                | 14                                  | 9                                   | 4                                   | 3                                      | 6,219             | 産業用電気機械器具<br>Industrial electric appliances                                                |
| 64                                                                                                             | 25                                 | 15                                | 8                                 | 1                                 | 1                                   | -                                   | -                                   | -                                      | 1,412             | 民生用電気機械器具<br>Household electric appliances                                                 |
| 58                                                                                                             | 15                                 | 8                                 | 8                                 | 3                                 | 1                                   | -                                   | -                                   | -                                      | 1,045             | 通 信 機 械 器 具<br>Information and communication<br>electronics equipment                      |
| 202                                                                                                            | 98                                 | 46                                | 38                                | 15                                | 6                                   | 2                                   | 2                                   | -                                      | 4,866             | 輸 送 用 機 械 器 具<br>Transportation equipment                                                  |
| 74                                                                                                             | 33                                 | 20                                | 21                                | 6                                 | 3                                   | 1                                   | 2                                   | -                                      | 1,517             | 理 化 学 機 械 器 具<br>Physical and chemical<br>instruments                                      |
| 37                                                                                                             | 15                                 | 10                                | 3                                 | 3                                 | -                                   | -                                   | -                                   | -                                      | 762               | 光 学 機 械 器 具<br>Optical instruments                                                         |
| 8                                                                                                              | -                                  | 2                                 | -                                 | -                                 | -                                   | -                                   | -                                   | -                                      | 83                | 時 計 、 時 計 部 品<br>Operated devices and Parts                                                |
| 320                                                                                                            | 122                                | 70                                | 48                                | 16                                | 7                                   | 3                                   | 2                                   | 1                                      | 13,031            | そ の 他<br>Others                                                                            |
| 3,566                                                                                                          | 1,433                              | 772                               | 547                               | 213                               | 102                                 | 49                                  | 18                                  | 11                                     | 99,706            | 計<br>Total                                                                                 |
| 13                                                                                                             | 5                                  | 3                                 | 8                                 | 1                                 | 4                                   | 1                                   | -                                   | -                                      | 121               | 鉄 道<br>Railway transport                                                                   |
| 31                                                                                                             | 7                                  | 7                                 | -                                 | -                                 | -                                   | -                                   | -                                   | -                                      | 1,572             | 道 路 旅 客 運 送<br>Road passenger transport                                                    |
| 409                                                                                                            | 102                                | 54                                | 26                                | 5                                 | 2                                   | 2                                   | -                                   | -                                      | 19,711            | 道 路 貨 物 運 送<br>Road freight transport                                                      |
| 75                                                                                                             | 30                                 | 29                                | 23                                | 3                                 | 3                                   | 1                                   | -                                   | -                                      | 1,393             | 水 運<br>Water transport                                                                     |
| 107                                                                                                            | 44                                 | 19                                | 14                                | 2                                 | 1                                   | 1                                   | -                                   | -                                      | 2,088             | 倉 庫<br>Warehousing                                                                         |
| 92                                                                                                             | 57                                 | 20                                | 14                                | 3                                 | 1                                   | -                                   | -                                   | -                                      | 3,820             | 電 気 供 給<br>Electricity supply                                                              |
| 31                                                                                                             | 16                                 | 12                                | 6                                 | 3                                 | 2                                   | 1                                   | -                                   | 1                                      | 401               | ガ ス 、 熱 供 給<br>Gas: Heat supply                                                            |
| 174                                                                                                            | 65                                 | 29                                | 19                                | 6                                 | 3                                   | 2                                   | -                                   | -                                      | 4,060             | そ の 他 の 運 輸 、<br>transport_services incidental to<br>運輸附帯サービス、水道<br>transport,Water supply |
| 932                                                                                                            | 326                                | 173                               | 110                               | 23                                | 16                                  | 8                                   | -                                   | 1                                      | 33,166            | 計<br>Total                                                                                 |
| 84                                                                                                             | 57                                 | 23                                | 21                                | 10                                | 6                                   | 4                                   | -                                   | 2                                      | 946               | 放 送 、 通 信<br>Broadcasting, Information and<br>Communications                               |
| 592                                                                                                            | 268                                | 152                               | 100                               | 34                                | 9                                   | 16                                  | 3                                   | 2                                      | 28,334            | 情 報 サ ー ビ ス<br>Information services                                                        |
| 79                                                                                                             | 38                                 | 18                                | 11                                | 2                                 | 1                                   | 2                                   | -                                   | -                                      | 2,237             | 新 聞 、 出 版<br>Newspaper publishers                                                          |
| 755                                                                                                            | 363                                | 193                               | 132                               | 46                                | 16                                  | 22                                  | 3                                   | 4                                      | 31,517            | 計<br>Total                                                                                 |

(4) 所得階級・業種別の普通法人数（その2）  
Number of ordinary corporations by income value rank and industry type (Part 2)

| 区 分<br>Type                                                                               |                                            |                                                                       | 所 得 階 級 別 普 通 申 告 法 人 数 (利 益 計 上 法 人)<br>Number of corporations that filed returns by income rank (profit-listing corporations) |                          |                          |                          |                          |                           |                           |                           |                            |
|-------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
|                                                                                           |                                            |                                                                       | 100万円以下                                                                                                                         | 100万円超                   | 200万円超                   | 500万円超                   | 800万円超                   | 1,000万円超                  | 2,000万円超                  | 5,000万円超                  | 1億円超                       |
|                                                                                           |                                            |                                                                       | 1 million<br>yen or less                                                                                                        | Over<br>1 million<br>yen | Over<br>2 million<br>yen | Over<br>5 million<br>yen | Over<br>8 million<br>yen | Over<br>10 million<br>yen | Over<br>20 million<br>yen | Over<br>50 million<br>yen | Over<br>100 million<br>yen |
|                                                                                           |                                            |                                                                       | 社                                                                                                                               | 社                        | 社                        | 社                        | 社                        | 社                         | 社                         | 社                         | 社                          |
|                                                                                           |                                            |                                                                       | Number                                                                                                                          | Number                   | Number                   | Number                   | Number                   | Number                    | Number                    | Number                    | Number                     |
| 卸 売 業<br>Wholesale                                                                        | 飲 食 料 品<br>Food and beverages              | 2,199                                                                 | 1,115                                                                                                                           | 1,872                    | 1,075                    | 473                      | 1,349                    | 1,388                     | 749                       | 472                       |                            |
|                                                                                           |                                            | 織 維 品<br>Textile products                                             | 892                                                                                                                             | 380                      | 575                      | 285                      | 138                      | 353                       | 401                       | 181                       | 126                        |
|                                                                                           |                                            | 建 築 材 料<br>Building materials                                         | 1,739                                                                                                                           | 1,055                    | 1,774                    | 1,044                    | 499                      | 1,285                     | 1,360                     | 637                       | 440                        |
|                                                                                           |                                            | 家具、建具、じゅう器<br>Furniture: fixtures and house<br>furnishings            | 353                                                                                                                             | 184                      | 281                      | 166                      | 74                       | 189                       | 225                       | 111                       | 64                         |
|                                                                                           |                                            | 医 薬 品、化 粧 品<br>Drugs and toiletries                                   | 495                                                                                                                             | 214                      | 346                      | 192                      | 97                       | 269                       | 277                       | 167                       | 107                        |
|                                                                                           |                                            | 機 械 器 具<br>Machinery and equipment                                    | 2,835                                                                                                                           | 1,535                    | 2,553                    | 1,530                    | 702                      | 2,013                     | 2,112                     | 1,348                     | 985                        |
|                                                                                           |                                            | 鉱 物、金 属 材 料<br>Minerals and metals                                    | 531                                                                                                                             | 326                      | 604                      | 334                      | 176                      | 588                       | 773                       | 514                       | 381                        |
|                                                                                           |                                            | 貿 易<br>Foreign trade                                                  | 7,525                                                                                                                           | 2,115                    | 2,750                    | 1,298                    | 518                      | 1,506                     | 1,511                     | 798                       | 489                        |
|                                                                                           |                                            | そ の 他<br>Others                                                       | 3,186                                                                                                                           | 1,677                    | 2,849                    | 1,747                    | 797                      | 2,286                     | 2,535                     | 1,408                     | 958                        |
|                                                                                           |                                            | 計<br>Total                                                            | 19,755                                                                                                                          | 8,601                    | 13,604                   | 7,671                    | 3,474                    | 9,838                     | 10,582                    | 5,913                     | 4,019                      |
| 小 売 業<br>Retail                                                                           | 飲 食 料 品<br>Food and beverages              | 5,930                                                                 | 2,794                                                                                                                           | 4,265                    | 1,954                    | 731                      | 1,420                    | 982                       | 381                       | 211                       |                            |
|                                                                                           |                                            | 織 物<br>Dry goods                                                      | 236                                                                                                                             | 93                       | 105                      | 44                       | 13                       | 60                        | 35                        | 19                        | 5                          |
|                                                                                           |                                            | 衣服、身回り品<br>Apparel and apparel accessories                            | 2,291                                                                                                                           | 888                      | 1,151                    | 524                      | 174                      | 462                       | 348                       | 198                       | 101                        |
|                                                                                           |                                            | 家具、建具、じゅう器<br>Furniture: household utensil<br>amd household appliance | 2,444                                                                                                                           | 1,216                    | 1,674                    | 692                      | 274                      | 610                       | 461                       | 180                       | 108                        |
|                                                                                           |                                            | 医 薬 品、化 粧 品<br>Drug and toiletry stores                               | 2,067                                                                                                                           | 1,157                    | 2,032                    | 1,216                    | 574                      | 1,248                     | 982                       | 369                       | 170                        |
|                                                                                           |                                            | 各種商品小売<br>General merchandise                                         | 272                                                                                                                             | 100                      | 146                      | 58                       | 38                       | 72                        | 71                        | 43                        | 21                         |
|                                                                                           |                                            | 趣味、娯楽用品<br>Hobby goods, Amusement goods                               | 1,432                                                                                                                           | 597                      | 866                      | 400                      | 164                      | 435                       | 335                       | 154                       | 107                        |
|                                                                                           |                                            | そ の 他<br>Others                                                       | 12,668                                                                                                                          | 5,784                    | 8,752                    | 4,419                    | 1,753                    | 4,223                     | 3,317                     | 1,408                     | 810                        |
|                                                                                           |                                            | 計<br>Total                                                            | 27,340                                                                                                                          | 12,629                   | 18,991                   | 9,307                    | 3,721                    | 8,530                     | 6,531                     | 2,752                     | 1,533                      |
|                                                                                           |                                            | 金融保険業<br>Finance and Insurance                                        | 銀 行、信 託<br>Banks, Trust banks                                                                                                   | 48                       | 8                        | 8                        | 4                        | 1                         | 3                         | 6                         | 6                          |
| そ の 他 の 金 融<br>Other finance businesses                                                   | 2,368                                      |                                                                       |                                                                                                                                 | 657                      | 545                      | 289                      | 128                      | 355                       | 379                       | 242                       | 192                        |
| 証券、商品取引<br>Securities and futures<br>commodity dealing activities                         | 722                                        |                                                                       |                                                                                                                                 | 227                      | 402                      | 228                      | 120                      | 279                       | 308                       | 154                       | 102                        |
| 保険、保険サービス<br>Insurance institutions - including insurance<br>agents- brokers and services | 3,432                                      |                                                                       |                                                                                                                                 | 1,486                    | 2,124                    | 886                      | 386                      | 826                       | 555                       | 225                       | 130                        |
| 計<br>Total                                                                                | 6,570                                      |                                                                       |                                                                                                                                 | 2,378                    | 3,079                    | 1,407                    | 635                      | 1,463                     | 1,248                     | 627                       | 430                        |
| 不動産業<br>Real estate business                                                              | 不 動 産 取 引<br>Real estate agencies          | 9,747                                                                 | 4,770                                                                                                                           | 7,563                    | 4,103                    | 1,872                    | 4,642                    | 3,778                     | 1,649                     | 809                       |                            |
|                                                                                           |                                            | 不 動 産 賃 貸、管 理<br>Real estate lessors and managers                     | 30,161                                                                                                                          | 14,978                   | 24,705                   | 12,659                   | 5,441                    | 12,191                    | 9,064                     | 3,275                     | 1,706                      |
|                                                                                           |                                            | 計<br>Total                                                            | 39,908                                                                                                                          | 19,748                   | 32,268                   | 16,762                   | 7,313                    | 16,833                    | 12,842                    | 4,924                     | 2,515                      |
| 旅館・飲食業<br>Restaurant, Hotel business                                                      | 料 理、飲 食 店<br>Restaurant, Eating house      | 9,318                                                                 | 4,466                                                                                                                           | 7,482                    | 3,474                    | 1,369                    | 2,913                    | 2,060                     | 719                       | 352                       |                            |
|                                                                                           |                                            | 旅 館<br>Hotels                                                         | 1,050                                                                                                                           | 447                      | 696                      | 428                      | 180                      | 439                       | 404                       | 189                       | 108                        |
|                                                                                           |                                            | 計<br>Total                                                            | 10,368                                                                                                                          | 4,913                    | 8,178                    | 3,902                    | 1,549                    | 3,352                     | 2,464                     | 908                       | 460                        |
| 医療保健業<br>Medical and Health                                                               | 病 院、診 療 所<br>Hospitals, clinics            | 1,119                                                                 | 938                                                                                                                             | 2,561                    | 2,259                    | 1,418                    | 5,005                    | 6,163                     | 2,664                     | 1,250                     |                            |
|                                                                                           |                                            | 歯 科<br>Dental clinics                                                 | 624                                                                                                                             | 454                      | 1,162                    | 889                      | 468                      | 1,428                     | 1,088                     | 270                       | 76                         |
|                                                                                           |                                            | そ の 他 の 医 療 保 健<br>Other medical and health                           | 3,763                                                                                                                           | 1,866                    | 3,171                    | 1,627                    | 719                      | 1,615                     | 1,119                     | 393                       | 219                        |
|                                                                                           |                                            | 計<br>Total                                                            | 5,506                                                                                                                           | 3,258                    | 6,894                    | 4,775                    | 2,605                    | 8,048                     | 8,370                     | 3,327                     | 1,545                      |
| サービス業<br>Service industry                                                                 | 教 育、学 習 支 援<br>Education- learning support | 2,252                                                                 | 911                                                                                                                             | 1,105                    | 511                      | 211                      | 544                      | 477                       | 231                       | 121                       |                            |
|                                                                                           |                                            | 洗濯、理美容、浴場<br>Laundries, barbers, beauty<br>culture, bathhouses        | 4,221                                                                                                                           | 1,878                    | 2,687                    | 1,180                    | 426                      | 942                       | 614                       | 197                       | 86                         |
|                                                                                           |                                            | 他 対 個 人 サ ー ビ ス<br>Other personal service                             | 6,644                                                                                                                           | 3,136                    | 4,913                    | 2,543                    | 997                      | 2,496                     | 1,760                     | 590                       | 296                        |
|                                                                                           |                                            | 廃 棄 物 処 理<br>Waste disposal                                           | 1,941                                                                                                                           | 985                      | 1,849                    | 1,091                    | 488                      | 1,426                     | 1,437                     | 609                       | 382                        |
|                                                                                           |                                            | 自 動 車 修 理<br>Automobile repair                                        | 3,443                                                                                                                           | 1,980                    | 3,074                    | 1,444                    | 540                      | 1,137                     | 669                       | 200                       | 67                         |
|                                                                                           |                                            | そ の 他 の 修 理<br>Other repair                                           | 1,149                                                                                                                           | 669                      | 1,091                    | 626                      | 236                      | 552                       | 435                       | 220                       | 93                         |
|                                                                                           |                                            | 物 品 賃 貸<br>Leasing                                                    | 1,828                                                                                                                           | 519                      | 816                      | 472                      | 185                      | 523                       | 606                       | 296                       | 229                        |
|                                                                                           |                                            | 広 告<br>Advertising                                                    | 3,003                                                                                                                           | 1,226                    | 1,857                    | 957                      | 405                      | 1,031                     | 905                       | 438                       | 237                        |
|                                                                                           |                                            | 他 対 事 業 所 サ ー ビ ス<br>Other services for business<br>offices           | 12,567                                                                                                                          | 5,602                    | 8,540                    | 4,430                    | 1,865                    | 4,705                     | 4,209                     | 1,871                     | 1,108                      |
|                                                                                           |                                            | 映 画<br>Movie                                                          | 570                                                                                                                             | 269                      | 417                      | 225                      | 82                       | 228                       | 181                       | 76                        | 50                         |
| その他のサービス<br>Other services                                                                | 娛 楽<br>Amusement                           | 2,188                                                                 | 972                                                                                                                             | 1,519                    | 841                      | 381                      | 1,030                    | 1,060                     | 583                       | 364                       |                            |
|                                                                                           |                                            | そ の 他 の サ ー ビ ス<br>Other services                                     | 29,825                                                                                                                          | 12,440                   | 18,587                   | 9,476                    | 4,035                    | 9,168                     | 7,208                     | 2,887                     | 1,475                      |
|                                                                                           |                                            | 計<br>Total                                                            | 69,631                                                                                                                          | 30,587                   | 46,455                   | 23,796                   | 9,851                    | 23,782                    | 19,561                    | 8,198                     | 4,508                      |
|                                                                                           |                                            | そ の 他 の 産 業<br>Other Business                                         | 2,194                                                                                                                           | 606                      | 769                      | 373                      | 120                      | 341                       | 242                       | 105                       | 52                         |
|                                                                                           |                                            | 合 計<br>Grand Total                                                    | 261,047                                                                                                                         | 123,934                  | 198,734                  | 104,652                  | 45,367                   | 114,418                   | 101,425                   | 44,773                    | 25,728                     |
| 所 得 金 額 計<br>Total of amount of income                                                    |                                            |                                                                       | 百万円<br>Million yen                                                                                                              | 百万円<br>Million yen       | 百万円<br>Million yen       | 百万円<br>Million yen       | 百万円<br>Million yen       | 百万円<br>Million yen        | 百万円<br>Million yen        | 百万円<br>Million yen        | 百万円<br>Million yen         |
|                                                                                           |                                            |                                                                       | 103,997                                                                                                                         | 180,995                  | 656,711                  | 667,854                  | 405,933                  | 1,621,131                 | 3,191,552                 | 3,140,785                 | 3,596,917                  |

| 所得階級別普通申告法人数(利益計上法人)<br>Number of corporations that filed returns by income rank (profit-listing corporations) |                                    |                                   |                                   |                                   |                                     |                                     |                                     |                                        |                    | 区 分<br>Type                                                                     |                                             |                                       |
|----------------------------------------------------------------------------------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------------------------------|--------------------|---------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------|
| 2億円超<br>Over<br>200 million<br>yen                                                                             | 5億円超<br>Over<br>500 million<br>yen | 10億円超<br>Over<br>1 billion<br>yen | 20億円超<br>Over<br>2 billion<br>yen | 50億円超<br>Over<br>5 billion<br>yen | 100億円超<br>Over<br>10 billion<br>yen | 200億円超<br>Over<br>20 billion<br>yen | 500億円超<br>Over<br>50 billion<br>yen | 1,000億円超<br>Over<br>100 billion<br>yen | 合計<br>Grand Total  |                                                                                 |                                             |                                       |
| 社<br>Number                                                                                                    | 社<br>Number                        | 社<br>Number                       | 社<br>Number                       | 社<br>Number                       | 社<br>Number                         | 社<br>Number                         | 社<br>Number                         | 社<br>Number                            | 社<br>Number        | 社<br>Number                                                                     | 卸 売 業<br>Wholesale                          | 飲 食 料 品<br>Food and beverages         |
| 316                                                                                                            | 110                                | 53                                | 24                                | 11                                | 3                                   | 1                                   | －                                   | －                                      | 11,210             | 織 維 品<br>Textile products                                                       |                                             |                                       |
| 87                                                                                                             | 38                                 | 10                                | 10                                | 4                                 | 1                                   | 2                                   | －                                   | －                                      | 3,483              | 建 築 材 料<br>Building materials                                                   |                                             |                                       |
| 262                                                                                                            | 78                                 | 27                                | 16                                | 1                                 | －                                   | 1                                   | －                                   | －                                      | 10,218             | 家具、建具、じゅう器<br>Furniture·fixtures and<br>house furnishings                       |                                             |                                       |
| 49                                                                                                             | 14                                 | 3                                 | 3                                 | －                                 | －                                   | －                                   | 1                                   | －                                      | 1,717              | 医 薬 品、化 粧 品<br>Drugs and toiletries                                             |                                             |                                       |
| 98                                                                                                             | 55                                 | 34                                | 28                                | 9                                 | 3                                   | 3                                   | －                                   | －                                      | 2,391              | 機 械 器 具<br>Machinery and equipment                                              |                                             |                                       |
| 798                                                                                                            | 328                                | 189                               | 95                                | 36                                | 10                                  | 4                                   | －                                   | －                                      | 17,073             | 鉱 物、金 属 材 料<br>Minerals and metals                                              |                                             |                                       |
| 306                                                                                                            | 130                                | 71                                | 44                                | 15                                | 5                                   | 1                                   | －                                   | －                                      | 4,799              | 貿 易<br>Foreign trade                                                            |                                             |                                       |
| 397                                                                                                            | 149                                | 65                                | 31                                | 4                                 | 2                                   | －                                   | －                                   | －                                      | 19,158             | そ の 他<br>Others                                                                 |                                             |                                       |
| 645                                                                                                            | 255                                | 133                               | 79                                | 17                                | 6                                   | 5                                   | －                                   | －                                      | 18,583             | 計<br>Total                                                                      |                                             |                                       |
| 2,958                                                                                                          | 1,157                              | 585                               | 330                               | 97                                | 30                                  | 17                                  | 1                                   | －                                      | 88,632             | 計<br>Total                                                                      | 小 売 業<br>Retail                             | 飲 食 料 品<br>Food and beverages         |
| 163                                                                                                            | 58                                 | 38                                | 20                                | 7                                 | 2                                   | 2                                   | －                                   | －                                      | 18,958             | 織 物<br>Dry goods                                                                |                                             |                                       |
| 4                                                                                                              | 2                                  | －                                 | －                                 | －                                 | －                                   | －                                   | －                                   | －                                      | 616                | 衣服、身回り品<br>Apparel and apparel<br>accessories                                   |                                             |                                       |
| 81                                                                                                             | 22                                 | 14                                | 8                                 | 3                                 | 2                                   | 2                                   | －                                   | －                                      | 6,269              | 家具、建具、じゅう器<br>Furniture·fixtures and<br>house furnishings                       |                                             |                                       |
| 73                                                                                                             | 21                                 | 14                                | 9                                 | 4                                 | 1                                   | 1                                   | 2                                   | －                                      | 7,784              | 医 薬 品、化 粧 品<br>Drug and toiletry stores                                         |                                             |                                       |
| 121                                                                                                            | 54                                 | 24                                | 17                                | 9                                 | 5                                   | 5                                   | －                                   | －                                      | 10,050             | 各 種 商 品 小 売<br>General merchandise                                              |                                             |                                       |
| 30                                                                                                             | 22                                 | 24                                | 15                                | 12                                | 4                                   | 6                                   | 1                                   | －                                      | 935                | 趣味、娯楽用品<br>Hobby goods, Amusement<br>goods                                      |                                             |                                       |
| 64                                                                                                             | 21                                 | 13                                | 9                                 | 3                                 | 1                                   | 1                                   | 1                                   | －                                      | 4,603              | そ の 他<br>Others                                                                 |                                             |                                       |
| 559                                                                                                            | 202                                | 110                               | 53                                | 10                                | 8                                   | 2                                   | －                                   | －                                      | 44,078             | 計<br>Total                                                                      |                                             |                                       |
| 1,095                                                                                                          | 402                                | 237                               | 131                               | 48                                | 23                                  | 19                                  | 4                                   | －                                      | 93,293             | 計<br>Total                                                                      |                                             | 金 融 保 険 業<br>Finance and<br>Insurance |
| 10                                                                                                             | 9                                  | 16                                | 22                                | 16                                | 12                                  | 10                                  | 3                                   | 2                                      | 190                | そ の 他 の 金 融<br>Other finance businesses                                         |                                             |                                       |
| 170                                                                                                            | 117                                | 63                                | 48                                | 14                                | 8                                   | 7                                   | 1                                   | 1                                      | 5,584              | 証 券、商 品 取 引<br>Securities and futures<br>commodity dealing<br>activities        |                                             |                                       |
| 94                                                                                                             | 59                                 | 38                                | 30                                | 11                                | 7                                   | 3                                   | 2                                   | 1                                      | 2,787              | Insurance institutions · including<br>insurance agents' brokers and<br>services |                                             |                                       |
| 86                                                                                                             | 37                                 | 21                                | 13                                | 5                                 | 2                                   | 3                                   | 1                                   | 4                                      | 10,222             | 保 険、保 険 サ ー ビ ス<br>Insurance·brokerage services                                 | 不 動 産 業<br>Real estate<br>business          | 計<br>Total                            |
| 360                                                                                                            | 222                                | 138                               | 113                               | 46                                | 29                                  | 23                                  | 7                                   | 8                                      | 18,783             | 不 動 産 取 引<br>Real estate agencies                                               |                                             |                                       |
| 525                                                                                                            | 174                                | 104                               | 62                                | 20                                | 17                                  | 8                                   | 3                                   | 2                                      | 39,848             | 不動産賃貸、管理<br>Real estate lessors and<br>managers                                 |                                             |                                       |
| 1,035                                                                                                          | 320                                | 161                               | 82                                | 20                                | 13                                  | 6                                   | 3                                   | －                                      | 115,820            | 計<br>Total                                                                      |                                             |                                       |
| 1,560                                                                                                          | 494                                | 265                               | 144                               | 40                                | 30                                  | 14                                  | 6                                   | 2                                      | 155,668            | 計<br>Total                                                                      | 料 理 館 飲 食 業<br>Restaurant<br>Hotel business | 料 理、飲 食 店<br>Restaurant, Eating house |
| 185                                                                                                            | 59                                 | 32                                | 13                                | 3                                 | －                                   | 2                                   | －                                   | －                                      | 32,447             | 旅 館<br>Hotels                                                                   |                                             |                                       |
| 77                                                                                                             | 17                                 | 12                                | 7                                 | 1                                 | －                                   | 4                                   | －                                   | －                                      | 4,059              | 計<br>Total                                                                      |                                             |                                       |
| 262                                                                                                            | 76                                 | 44                                | 20                                | 4                                 | －                                   | 6                                   | －                                   | －                                      | 36,506             | 計<br>Total                                                                      |                                             |                                       |
| 713                                                                                                            | 192                                | 69                                | 20                                | 2                                 | －                                   | 1                                   | －                                   | －                                      | 24,374             | 病 院、診 療 所<br>Hospitals, clinics                                                 | 医 療 保 健 業<br>Medical and<br>Health          | 歯 科<br>Dental clinics                 |
| 19                                                                                                             | 1                                  | －                                 | －                                 | －                                 | －                                   | －                                   | －                                   | －                                      | 6,479              | そ の 他 の 医 療 保 健<br>Other medical and health                                     |                                             |                                       |
| 129                                                                                                            | 43                                 | 27                                | 19                                | 4                                 | 2                                   | 1                                   | －                                   | －                                      | 14,717             | 計<br>Total                                                                      |                                             |                                       |
| 861                                                                                                            | 236                                | 96                                | 39                                | 6                                 | 2                                   | 2                                   | －                                   | －                                      | 45,570             | 計<br>Total                                                                      |                                             |                                       |
| 82                                                                                                             | 20                                 | 15                                | 17                                | 1                                 | －                                   | －                                   | －                                   | －                                      | 6,498              | 教育、学習支援<br>Education·learning support                                           | サ ー ビ ス 業<br>Service<br>Industry            | 教育、学習支援<br>Education·learning support |
| 41                                                                                                             | 20                                 | 8                                 | 2                                 | －                                 | －                                   | －                                   | －                                   | －                                      | 12,302             | 洗濯、理美容、浴場<br>Laundries, barbers, beauty<br>culture, bathhouses                  |                                             |                                       |
| 182                                                                                                            | 59                                 | 33                                | 16                                | 4                                 | 1                                   | 2                                   | －                                   | －                                      | 23,672             | 他 対 個 人 サ ー ビ ス<br>Other personal service                                       |                                             |                                       |
| 259                                                                                                            | 60                                 | 20                                | 10                                | 1                                 | 1                                   | 2                                   | －                                   | －                                      | 10,561             | 廃 棄 物 処 理<br>Waste disposal                                                     |                                             |                                       |
| 36                                                                                                             | 6                                  | 1                                 | 3                                 | 1                                 | －                                   | －                                   | －                                   | －                                      | 12,601             | 自 動 車 修 理<br>Automobile repair                                                  |                                             |                                       |
| 54                                                                                                             | 17                                 | 7                                 | 2                                 | 1                                 | －                                   | －                                   | －                                   | －                                      | 5,152              | そ の 他 の 修 理<br>Other repair                                                     |                                             |                                       |
| 206                                                                                                            | 88                                 | 57                                | 31                                | 13                                | 4                                   | 5                                   | －                                   | －                                      | 5,878              | 物 品 賃 貸<br>Leasing                                                              |                                             |                                       |
| 187                                                                                                            | 63                                 | 30                                | 15                                | 4                                 | －                                   | 2                                   | 1                                   | 1                                      | 10,362             | 広 告<br>Advertising                                                              |                                             |                                       |
| 790                                                                                                            | 287                                | 146                               | 92                                | 22                                | 6                                   | 4                                   | 3                                   | －                                      | 46,247             | 他 対 事 業 所 サ ー ビ ス<br>Other services for business<br>offices                     |                                             |                                       |
| 37                                                                                                             | 16                                 | 13                                | 7                                 | 3                                 | －                                   | 2                                   | －                                   | －                                      | 2,176              | 映 画<br>Movie                                                                    |                                             |                                       |
| 233                                                                                                            | 74                                 | 44                                | 25                                | 4                                 | 3                                   | 2                                   | 1                                   | －                                      | 9,324              | 娯 楽<br>Amusement                                                                |                                             |                                       |
| 963                                                                                                            | 311                                | 136                               | 72                                | 23                                | 7                                   | 4                                   | 2                                   | －                                      | 96,619             | その他のサービス<br>Other services                                                      |                                             |                                       |
| 3,070                                                                                                          | 1,021                              | 510                               | 292                               | 77                                | 22                                  | 23                                  | 7                                   | 1                                      | 241,392            | 計<br>Total                                                                      |                                             |                                       |
| 39                                                                                                             | 18                                 | 3                                 | 3                                 | 1                                 | －                                   | －                                   | －                                   | －                                      | 4,866              | そ の 他 の 産 業<br>Other Business                                                   |                                             |                                       |
| 17,636                                                                                                         | 6,323                              | 3,248                             | 1,994                             | 647                               | 293                                 | 199                                 | 51                                  | 29                                     | 1,050,498          | 合 計<br>Grand Total                                                              | 合 計<br>Grand Total                          |                                       |
| 百万円<br>Million yen                                                                                             | 百万円<br>Million yen                 | 百万円<br>Million yen                | 百万円<br>Million yen                | 百万円<br>Million yen                | 百万円<br>Million yen                  | 百万円<br>Million yen                  | 百万円<br>Million yen                  | 百万円<br>Million yen                     | 百万円<br>Million yen | 百万円<br>Million yen                                                              | 所 得 金 額 計<br>Total of amount of<br>income   |                                       |
| 5,428,567                                                                                                      | 4,381,909                          | 4,514,974                         | 6,052,534                         | 4,486,291                         | 4,073,291                           | 5,799,530                           | 3,481,069                           | 9,058,880                              | 60,842,919         |                                                                                 |                                             |                                       |



4－3 会社標本調査結果（抜 粋）

会 社 標 本 調 査 の 説 明

1 この4－3における表は、稼働中の内国普通法人について、標本調査により調査したもののうち、主要な計数について取りまとめたものである。

なお、この調査結果の詳細については、「令和4年度分会社標本調査」（国税庁ホームページ「統計情報」）を参照されたい。

2 調査の対象は、令和4年4月1日から令和5年3月31日までの間に事業年度が終了した次に掲げる内国普通法人（日本銀行、証券取引所、商品取引所の特殊な法人を除く。）について、令和5年7月31日現在で調査したものである。

なお、休業及び清算中の法人は調査の対象となっていない。

- (1) 会社等（株式会社、合名会社、合資会社、合同会社、協業組合等）  
(2) 企業組合及び医療法人

3 標本法人割合及び業種分類

(1) 標本法人割合

この調査は、標本調査であり、調査対象法人（母集団）から資本金階級別・業種別等に一定の方法で標本法人を抽出している。

(2) 業種分類

会社等の業種は「日本標準産業分類（総務省）」を基に17分類し、企業組合及び医療法人を内訳として、公表している。

| 区 分     | 標本法人割合                        |
|---------|-------------------------------|
| 会 社 等   | 資本金 500 万円以下 74.7 %           |
|         | 〃 500 万円超 1,000 万円以下 80.2 %   |
|         | 〃 1,000 万円超 5,000 万円以下 83.5 % |
|         | 〃 5,000 万円超 1 億円以下 81.4 %     |
|         | 〃 1 億円超 10 億円以下 92.5 %        |
|         | 〃 10 億円超 100.0 %              |
| 連 結 法 人 | 100.0 %                       |
| 通 算 法 人 | 100.0 %                       |
| 全 法 人   | 77.3 %                        |

(注) 1 全体の標本法人数は、2,251,874 社である。

2 標本法人割合は、標本法人数を調査対象法人（母集団）数で除したものである。

| 業 種             | 産 業 分 類                                                                                                                                                                                                                    |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 農 林 水 産 業       | 農業、林業、漁業、水産養殖業                                                                                                                                                                                                             |
| 鉱 業             | 鉱業、採石業、砂利採取業                                                                                                                                                                                                               |
| 建 設 業           | 総合工事業、職別工事業、設備工事業                                                                                                                                                                                                          |
| 製 造 業           |                                                                                                                                                                                                                            |
| 織 維 工 業         | 繊維工業                                                                                                                                                                                                                       |
| 化 学 工 業         | パルプ・紙・紙加工品製造業、化学工業、製薬業、石油製品・石炭製品製造業、ゴム製品製造業、窯業・土石製品製造業                                                                                                                                                                     |
| 鉄 鋼 金 属 工 業     | 鉄鋼業、非鉄金属製造業、金属製品製造業                                                                                                                                                                                                        |
| 機 械 工 業         | はん用機械器具製造業、生産用機械器具製造業、業務用機械器具製造業、電気機械器具製造業、情報通信機械器具製造業、電子部品・デバイス・電子回路製造業、輸送用機械器具製造業                                                                                                                                        |
| 食 料 品 製 造 業     | 食料品製造業、飲料・たばこ・飼料製造業                                                                                                                                                                                                        |
| 出 版 印 刷 業       | 新聞業、出版業、印刷・同関連業                                                                                                                                                                                                            |
| そ の 他 の 製 造 業   | 上記以外の製造業                                                                                                                                                                                                                   |
| 卸 売 業           | 各種商品卸売業、繊維・衣服等卸売業、飲食料品卸売業、建築材料、鉱物・金属材料等卸売業、機械器具卸売業、その他の卸売業                                                                                                                                                                 |
| 小 売 業           | 各種商品小売業、織物・衣服・身の回り品小売業、飲食料品小売業、機械器具小売業、その他の小売業、無店舗小売業                                                                                                                                                                      |
| 料 理 飲 食 旅 館 業   | 宿泊業、飲食店、持ち帰り・配達飲食サービス業                                                                                                                                                                                                     |
| 金 融 保 険 業       | 銀行業、協同組織金融業、貸金業、クレジットカード業等非預金信用機関、金融商品取引業、商品先物取引業、補助的金融業等、保険業、相互会社                                                                                                                                                         |
| 不 動 産 業         | 不動産取引業、不動産賃貸業・管理業                                                                                                                                                                                                          |
| 運 輸 通 信 公 益 事 業 | 鉄道業、道路旅客運送業、道路貨物運送業、水運業、航空運輸業、倉庫業、運輸に附帯するサービス業、郵便業、通信業、放送業、電気業、ガス業、熱供給業、水道業                                                                                                                                                |
| サ ー ビ ス 業       | 情報サービス業、インターネット付随サービス業、映像・音声・文字情報制作業（新聞業、出版業を除く）、医療業、保健衛生、社会保険・社会福祉・介護事業、学校教育、その他の教育学習支援業、専門サービス業、学術・開発研究機関、洗濯・理容・美容・浴場業、その他生活関連サービス業、娯楽業、廃棄物処理業、自動車整備業、機械等修理業、物品賃貸業、広告業、技術サービス業、職業紹介・労働者派遣業、その他の事業サービス業、その他のサービス業、分類不能の産業 |

## 4-3 Results of the Corporation Sample Survey (excerpt)

### Explanation of the Corporation Sample Survey

- 1 The tables in 4-3 show figures for key items surveyed by sample survey on domestic ordinary corporations in operation.

For further details of results of this survey, please refer to “The Corporation Sample Survey for FY 2022” (National tax agency homepage “Statistics information”).

- 2 Subjects of survey as of July 31, 2023, are domestic ordinary corporations listed below, which ended each accounting period between April 1, 2022, and March 31, 2023 (except for special corporations such as the Bank of Japan, Securities exchange, and Commodities exchange). In addition, corporations with no performance and in the process of liquidation are included.

(1) Corporations, etc. (Joint stock company, Unlimited partnership, Limited partnership, Limited liability company and Joint business cooperative, etc.)

(2) Business cooperative, Mutual company, and Medical corporation.

- 3 Ratio of sample corporations and Classification of business type

(1) Ratio of sample corporations

This survey is a sample survey. Sample corporations were picked out from subjects of survey (population) in a certain technique by capital range and classification of business type.

| Type                                                 | Ratio of sample corporations |
|------------------------------------------------------|------------------------------|
| Capital: 5 million yen or less                       | 74.7 %                       |
| More than 5 million yen and 10 million yen or less   | 80.2 %                       |
| More than 10 million yen and 50 million yen or less  | 83.5 %                       |
| More than 50 million yen and 100 million yen or less | 81.4 %                       |
| More than 100 million yen and 1 billion yen or less  | 92.5 %                       |
| More than 1 billion yen                              | 100.0 %                      |
| Consolidated corporation                             | 100.0 %                      |
| Totalized corporation                                | 100.0 %                      |
| All corporations                                     | 77.3 %                       |

Note:

1 Total number of sample corporations is 2,251,874.

2 Ratio of sample corporations is ratio of sample corporations to the numbers of subjects of survey (population) by capital range.

(2) Classification of business type

Business types of corporations etc. are classified into 17 categories according to the Japan Standard Industrial Classification (released by the Ministry of Internal Affairs and Communications). Figures for business cooperatives and medical corporations are indicated respectively as a breakdown of the total.

| Business type                                                   | Classification of industry                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Agriculture, Forestry and Fisheries                             | agriculture, forestry, fisheries, aquaculture                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Mining                                                          | mining, quarrying of stone and gravel                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Construction                                                    | general including public and private construction work, construction work by specialist contractor, equipment installation work                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Manufacturing                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Manufacture of textile mill products                            | manufacture of textile mill products                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Manufacture of chemical and allied products                     | manufacture of pulp, paper and paper products, chemical and allied products, reagents, petroleum and coal products, rubber products, ceramic, stone and clay products                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Manufacture of iron, steel and metals                           | manufacture of iron and steel, non-ferrous metals and products, fabricated metal products                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Machinery                                                       | manufacture of general-purpose machinery, production machinery, business oriented machinery, electrical machinery, equipment and supplies, information and communication electronics equipment, electronic parts, devices and electronic circuits, transportation equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Manufacture of food                                             | manufacture of food, beverages, tobacco and feed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Publishers and printing                                         | newspaper publishers, publishers, printing and allied industries                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Miscellaneous manufacturing industries                          | manufacturing industries other than mentioned above                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Wholesale trade                                                 | wholesale trade of general merchandise, textile and apparel, food and beverages, building materials, minerals and metals, machinery and equipment, miscellaneous                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Retail trade                                                    | retail trade of general merchandise, dry goods, apparel, apparel accessories, food and beverage, machinery and equipment, miscellaneous, and nonstore retailers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Food and lodging                                                | accommodations, eating and drinking places, food take out and delivery services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Finance and insurance                                           | banking, financial institutions for cooperative organizations, money lending business, non-deposit money corporations including credit card business, financial products transaction dealers, futures commodity transaction dealers, financial auxiliaries, insurance institutions, mutual corporation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Real estate                                                     | real estate agencies, real estate lessors and managers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Transportation, telecommunication industries in public interest | railway transport, road passenger transport, road freight transport, water transport, air transport, warehousing, services incidental to transport, postal activities, communications, broadcasting, production, transmission and distribution of electricity, production and distribution of gas, heat supply, collection, purification and distribution of water, and sewage collection, processing and disposal                                                                                                                                                                                                                                                                                                                                                                                                            |
| Services                                                        | information services, internet based services, video picture, sound information, character information production and distribution (Except publishers and printing), medical and other health services, public health and hygiene, social insurance and social welfare, school education, miscellaneous education, learning support, professional services, scientific and development research institutes, laundry, beauty and bath services, miscellaneous living-related and personal services, services for amusement and hobbies, waste disposal business, automobile maintenance services, machine, etc, repair services, goods rental and leasing, advertising, technical services, employment and worker dispatching services, miscellaneous business services, miscellaneous services, industries unable to classify |

(1) 総括表  
Overview

| 区 分<br>Type                                       | 法 人 数<br>Number of corporations | 資 本 金<br>Amount of capital | 営業収入金額<br>Amount of operating revenue | 申告所得金額<br>Amount of self-assessed income |                    | 算出税額<br>Calculated tax amount |
|---------------------------------------------------|---------------------------------|----------------------------|---------------------------------------|------------------------------------------|--------------------|-------------------------------|
|                                                   |                                 |                            |                                       | 利 益<br>Profit                            | 欠 損<br>Loss        |                               |
|                                                   | 社<br>Number                     | 百万円<br>Million yen         | 百万円<br>Million yen                    | 百万円<br>Million yen                       | 百万円<br>Million yen | 百万円<br>Million yen            |
| 平成29年度 FY2017                                     | 2,706,627                       | 147,756,119                | 1,519,465,105                         | 67,943,710 △                             | 13,318,443         | 15,554,957                    |
| 30 2018                                           | 2,738,549                       | 145,302,549                | 1,547,785,422                         | 69,745,639 △                             | 11,940,191         | 15,876,604                    |
| 令和元 2019                                          | 2,758,420                       | 141,416,539                | 1,484,791,213                         | 63,258,786 △                             | 13,524,307         | 14,318,278                    |
| 2 2020                                            | 2,804,371                       | 142,945,432                | 1,350,094,267                         | 63,786,845 △                             | 21,398,504         | 14,441,357                    |
| 3 2021                                            | 2,864,386                       | 133,943,557                | 1,478,455,081                         | 75,580,777 △                             | 15,834,325         | 17,153,081                    |
| 4 2022                                            | 2,914,253                       | 145,988,826                | 1,722,281,763                         | 80,035,904 △                             | 16,609,705         | 18,168,641                    |
| <資本金階級別><br>By capital range                      |                                 |                            |                                       |                                          |                    |                               |
| 100万円以下 1 million yen or less                     | 593,477                         | 395,016                    | 53,748,739                            | 2,441,739 △                              | 1,231,406          | 500,799                       |
| 100万円超 Over 1 million yen                         | 85,957                          | 159,486                    | 6,976,611                             | 230,218 △                                | 151,348            | 44,686                        |
| 200万円 〃 2                                         | 1,148,702                       | 4,094,000                  | 124,618,811                           | 3,599,179 △                              | 2,139,088          | 711,103                       |
| 500万円 〃 5                                         | 705,163                         | 6,653,789                  | 203,527,243                           | 6,777,706 △                              | 2,663,886          | 1,461,271                     |
| 1,000万円 〃 10                                      | 143,079                         | 2,456,654                  | 76,111,721                            | 2,962,282 △                              | 750,523            | 652,783                       |
| 2,000万円 〃 20                                      | 150,262                         | 5,277,672                  | 175,188,219                           | 6,863,052 △                              | 1,373,371          | 1,551,879                     |
| 5,000万円 〃 50                                      | 54,391                          | 4,482,256                  | 180,557,667                           | 8,147,970 △                              | 2,401,066          | 1,875,407                     |
| 1億円以下計 Total for 100 million yen or less          | 2,881,031                       | 23,518,873                 | 820,729,012                           | 31,022,147 △                             | 10,710,689         | 6,797,929                     |
| 1億円超 Over 100 million yen                         | 10,121                          | 2,825,236                  | 102,418,244                           | 5,913,349 △                              | 1,122,798          | 1,371,817                     |
| 5億円 〃 500                                         | 1,484                           | 1,126,269                  | 25,866,787                            | 1,580,107 △                              | 120,290            | 366,579                       |
| 10億円 〃 1 billion yen                              | 2,908                           | 6,461,282                  | 85,183,956                            | 4,583,758 △                              | 412,017            | 1,063,429                     |
| 50億円 〃 5                                          | 727                             | 4,704,647                  | 39,662,983                            | 2,614,369 △                              | 243,233            | 606,533                       |
| 100億円 〃 10                                        | 1,011                           | 47,382,477                 | 168,865,814                           | 13,608,950 △                             | 727,107            | 3,157,276                     |
| 1億円超計 Total for over 100 million yen              | 16,251                          | 62,499,912                 | 421,997,784                           | 28,300,533 △                             | 2,625,444          | 6,565,633                     |
| (再掲) 1億円未満 (Re:grouped) Under 100 million yen     | 2,870,183                       | 22,180,916                 | 733,543,946                           | 27,075,138 △                             | 9,098,098          | 5,885,620                     |
| (再掲) 1億円以上 (Re:grouped) More than 100 million yen | 27,099                          | 63,837,868                 | 509,182,849                           | 32,247,542 △                             | 4,238,034          | 7,477,942                     |
| 連結法人 Consolidated corporation                     | 1,002                           | 5,076,196                  | 63,343,526                            | 3,161,195 △                              | 431,750            | 733,167                       |
| 構成 { 連結親法人 Parent company                         | (1,002)                         | —                          | —                                     | —                                        | —                  | —                             |
| 構成 { 連結子法人 Subsidiary                             | 4,406                           | —                          | —                                     | —                                        | —                  | —                             |
| 通算法人 Totalized corporation                        | (11,563)                        | 54,893,846                 | 416,211,442                           | 17,552,028 △                             | 2,841,822          | 4,071,911                     |
| 構成 { 通算親法人 Parent company                         | 921                             | —                          | —                                     | —                                        | —                  | —                             |
| 構成 { 通算子法人 Subsidiary                             | 10,642                          | —                          | —                                     | —                                        | —                  | —                             |
| 合 計 Total                                         | 2,914,253                       | 145,988,826                | 1,722,281,763                         | 80,035,904 △                             | 16,609,705         | 18,168,641                    |
| <業 種 別><br>By business type                       |                                 |                            |                                       |                                          |                    |                               |
| 1 農 林 水 産 業                                       | 37,220                          | 287,469                    | 8,090,462                             | 249,121 △                                | 206,940            | 53,092                        |
| 2 鉱 業                                             | 3,083                           | 1,213,071                  | 3,937,364                             | 660,522 △                                | 95,971             | 152,693                       |
| 3 建 設 業                                           | 465,284                         | 5,500,850                  | 125,863,692                           | 5,092,292 △                              | 1,088,622          | 1,110,458                     |
| 4 織 維 工 業                                         | 8,998                           | 396,475                    | 3,036,912                             | 121,548 △                                | 48,891             | 27,386                        |
| 5 化 学 工 業                                         | 30,733                          | 3,913,655                  | 60,154,052                            | 4,136,351 △                              | 672,814            | 954,670                       |
| 6 鉄 鋼 金 属 工 業                                     | 46,289                          | 1,427,995                  | 34,626,932                            | 1,495,069 △                              | 207,946            | 338,640                       |
| 7 機 械 工 業                                         | 72,443                          | 4,643,399                  | 71,415,110                            | 4,685,304 △                              | 1,313,000          | 1,075,225                     |
| 8 食 料 品 製 造 業                                     | 42,474                          | 1,500,909                  | 37,467,052                            | 1,130,101 △                              | 291,305            | 257,631                       |
| 9 出 版 印 刷 業                                       | 27,983                          | 661,029                    | 11,286,543                            | 452,459 △                                | 124,060            | 102,477                       |
| 10 そ の 他 の 製 造 業                                  | 80,749                          | 2,162,551                  | 34,869,308                            | 2,672,539 △                              | 356,307            | 610,205                       |
| 11 卸 売 業                                          | 232,324                         | 4,908,668                  | 253,368,113                           | 6,988,643 △                              | 964,415            | 1,584,788                     |
| 12 小 売 業                                          | 313,233                         | 3,242,487                  | 147,437,099                           | 3,867,373 △                              | 990,105            | 865,301                       |
| 13 料 理 飲 食 旅 館 業                                  | 135,132                         | 1,086,695                  | 24,519,333                            | 866,491 △                                | 637,307            | 188,691                       |
| 14 金 融 保 険 業                                      | 52,656                          | 29,271,571                 | 60,085,247                            | 5,038,647 △                              | 719,783            | 1,162,903                     |
| 15 不 動 産 業                                        | 364,121                         | 5,352,280                  | 55,129,893                            | 5,209,197 △                              | 918,074            | 1,150,920                     |
| 16 運 輸 通 信 公 益 事 業                                | 96,634                          | 8,312,612                  | 82,623,324                            | 4,112,361 △                              | 856,336            | 940,821                       |
| 17 サ ー ビ ス 業                                      | 887,926                         | 12,137,068                 | 228,816,360                           | 12,544,665 △                             | 3,844,259          | 2,787,663                     |
| 小 計 Subtotal                                      | 2,897,282                       | 86,018,784                 | 1,242,726,795                         | 59,322,681 △                             | 13,336,133         | 13,363,563                    |
| 18 内 { 企 業 組 合                                    | 1,222                           | 7,119                      | 144,296                               | 3,262 △                                  | 1,521              | 639                           |
| 19 Including { 医 療 法 人                            | 56,265                          | 716,598                    | 23,192,494                            | 1,323,593 △                              | 282,493            | 288,792                       |
| 20 連 結 法 人                                        | 1,002                           | 5,076,196                  | 63,343,526                            | 3,161,195 △                              | 431,750            | 733,167                       |
| 21 構 成 { 連 結 親 法 人                                | (1,002)                         | —                          | —                                     | —                                        | —                  | —                             |
| 22 composition { 連 結 子 法 人                        | 4,406                           | —                          | —                                     | —                                        | —                  | —                             |
| 23 通 算 法 人                                        | (11,563)                        | 54,893,846                 | 416,211,442                           | 17,552,028 △                             | 2,841,822          | 4,071,911                     |
| 24 構 成 { 通 算 親 法 人                                | 921                             | —                          | —                                     | —                                        | —                  | —                             |
| 25 composition { 通 算 子 法 人                        | 10,642                          | —                          | —                                     | —                                        | —                  | —                             |
| 合 計 Total                                         | 2,914,253                       | 145,988,826                | 1,722,281,763                         | 80,035,904 △                             | 16,609,705         | 18,168,641                    |

1 Agriculture, Forestry and Fisheries  
2 Mining  
3 Construction  
4 Manufacture of textile mill products  
5 Manufacture of chemical and allied products  
6 Manufacture of iron, steel and metals  
7 Machinery  
8 Manufacture of food

9 Publishers and printing  
10 Miscellaneous manufacturing industries  
11 Wholesale trade  
12 Retail trade  
13 Food and lodging  
14 Finance and insurance  
15 Real estate  
16 Transportation, telecommunication industries in public interest

17 Services  
18 Business cooperative  
19 Medical corporation  
20 Consolidated corporation  
21 Parent company  
22 Subsidiary  
23 Totalized corporation  
24 Parent company  
25 Subsidiary

## (2) 利益及び欠損の状況

Statistics of profit and loss

| 区 分<br>Type                                       | 法 人 数<br>Number of corporations | 利 益 計 上 法 人<br>Corporations in profit |                             |                                                      | 欠 損 法 人<br>Corporations in deficit |                           |                                                     | 欠 損 法 人 合 割<br>Ratio of corporations in deficit |
|---------------------------------------------------|---------------------------------|---------------------------------------|-----------------------------|------------------------------------------------------|------------------------------------|---------------------------|-----------------------------------------------------|-------------------------------------------------|
|                                                   |                                 | 法 人 数<br>Number of corporations       | 所 得 金 額<br>Amount of income | 1 社当たり<br>所得 金 額<br>Amount of income per corporation | 法 人 数<br>Number of corporations    | 欠 損 金 額<br>Amount of loss | 1 社当たり<br>欠 損 金 額<br>Amount of loss per corporation |                                                 |
|                                                   |                                 | ②                                     | ③                           | ③／②                                                  | ④                                  | ⑤                         | ⑤／④                                                 |                                                 |
|                                                   | ①                               |                                       |                             |                                                      |                                    |                           |                                                     | ④／①                                             |
|                                                   | 社                               | 社                                     | 百万円                         | 百万円                                                  | 社                                  | 百万円                       | 百万円                                                 | %                                               |
|                                                   | Number                          | Number                                | Million yen                 | Million yen                                          | Number                             | Million yen               | Million yen                                         |                                                 |
| 平成29年度 FY2017                                     | 2,693,956                       | 1,006,857                             | 67,943,710                  | 67.5                                                 | 1,687,099                          | △ 13,318,443              | △ 7.9                                               | 62.6                                            |
| 30 2018                                           | 2,725,293                       | 1,032,670                             | 69,745,639                  | 67.5                                                 | 1,692,623                          | △ 11,940,191              | △ 7.1                                               | 62.1                                            |
| 令和元 2019                                          | 2,745,437                       | 1,054,080                             | 63,258,786                  | 60.0                                                 | 1,691,357                          | △ 13,524,307              | △ 8.0                                               | 61.6                                            |
| 2 2020                                            | 2,790,560                       | 1,050,782                             | 63,786,845                  | 60.7                                                 | 1,739,778                          | △ 21,398,504              | △ 12.3                                              | 62.3                                            |
| 3 2021                                            | 2,848,518                       | 1,090,917                             | 75,580,777                  | 69.3                                                 | 1,757,601                          | △ 15,834,325              | △ 9.0                                               | 61.7                                            |
| 4 2022                                            | 2,909,847                       | 1,132,434                             | 80,035,904                  | 70.7                                                 | 1,777,413                          | △ 16,609,705              | △ 9.3                                               | 61.1                                            |
| <資本金階級別><br>By capital range                      |                                 |                                       |                             |                                                      |                                    |                           |                                                     |                                                 |
| 100万円以下 1 million yen or less                     | 593,477                         | 228,181                               | 2,441,739                   | 10.7                                                 | 365,296                            | △ 1,231,406               | △ 3.4                                               | 61.6                                            |
| 100万円超 Over 1 million yen                         | 85,957                          | 31,514                                | 230,218                     | 7.3                                                  | 54,443                             | △ 151,348                 | △ 2.8                                               | 63.3                                            |
| 200万円 " 2                                         | 1,148,702                       | 402,892                               | 3,599,179                   | 8.9                                                  | 745,810                            | △ 2,139,088               | △ 2.9                                               | 64.9                                            |
| 500万円 " 5                                         | 705,163                         | 272,668                               | 6,777,706                   | 24.9                                                 | 432,495                            | △ 2,663,886               | △ 6.2                                               | 61.3                                            |
| 1,000万円 " 10                                      | 143,079                         | 70,148                                | 2,962,282                   | 42.2                                                 | 72,931                             | △ 750,523                 | △ 10.3                                              | 51.0                                            |
| 2,000万円 " 20                                      | 150,262                         | 78,437                                | 6,863,052                   | 87.5                                                 | 71,825                             | △ 1,373,371               | △ 19.1                                              | 47.8                                            |
| 5,000万円 " 50                                      | 54,391                          | 29,144                                | 8,147,970                   | 279.6                                                | 25,247                             | △ 2,401,066               | △ 95.1                                              | 46.4                                            |
| 1億円以下計 Total for 100 million yen or less          | 2,881,031                       | 1,112,984                             | 31,022,147                  | 27.9                                                 | 1,768,047                          | △ 10,710,689              | △ 6.1                                               | 61.4                                            |
| 1億円超 Over 100 million yen                         | 10,121                          | 7,349                                 | 5,913,349                   | 804.6                                                | 2,772                              | △ 1,122,798               | △ 405.0                                             | 27.4                                            |
| 5億円 " 500                                         | 1,484                           | 1,106                                 | 1,580,107                   | 1,428.7                                              | 378                                | △ 120,290                 | △ 318.2                                             | 25.5                                            |
| 10億円 " 1 billion yen                              | 2,908                           | 2,182                                 | 4,583,758                   | 2,100.7                                              | 726                                | △ 412,017                 | △ 567.5                                             | 25.0                                            |
| 50億円 " 5                                          | 727                             | 532                                   | 2,614,369                   | 4,914.2                                              | 195                                | △ 243,233                 | △ 1,247.3                                           | 26.8                                            |
| 100億円 " 10                                        | 1,011                           | 807                                   | 13,608,950                  | 16,863.6                                             | 204                                | △ 727,107                 | △ 3,564.3                                           | 20.2                                            |
| 1億円超計 Total for over 100 million yen              | 16,251                          | 11,976                                | 28,300,533                  | 2,363.1                                              | 4,275                              | △ 2,625,444               | △ 614.1                                             | 26.3                                            |
| (再掲) 1億円未満 (Re-grouped) Under 100 million yen     | 2,870,183                       | 1,106,951                             | 27,075,138                  | 24.5                                                 | 1,763,232                          | △ 9,098,098               | △ 5.2                                               | 61.4                                            |
| (再掲) 1億円以上 (Re-grouped) More than 100 million yen | 27,099                          | 18,009                                | 32,247,542                  | 1,790.6                                              | 9,090                              | △ 4,238,034               | △ 466.2                                             | 33.5                                            |
| 連結法人 Consolidated corporation                     | 1,002                           | 563                                   | 3,161,195                   | 5,614.9                                              | 439                                | △ 431,750                 | △ 983.5                                             | 43.8                                            |
| 通算法人 Totalized corporation                        | 11,563                          | 6,911                                 | 17,552,028                  | 2,539.7                                              | 4,652                              | △ 2,841,822               | △ 610.9                                             | 40.2                                            |
| 合 計 Total                                         | 2,909,847                       | 1,132,434                             | 80,035,904                  | 70.7                                                 | 1,777,413                          | △ 16,609,705              | △ 9.3                                               | 61.1                                            |
| <業 種 別><br>By business type                       |                                 |                                       |                             |                                                      |                                    |                           |                                                     |                                                 |
| 1 農 林 水 産 業                                       | 37,220                          | 13,462                                | 249,121                     | 18.5                                                 | 23,758                             | △ 206,940                 | △ 8.7                                               | 63.8                                            |
| 2 鉱 業                                             | 3,083                           | 1,278                                 | 660,522                     | 516.8                                                | 1,805                              | △ 95,971                  | △ 53.2                                              | 58.5                                            |
| 3 建 設 業                                           | 465,284                         | 194,458                               | 5,092,292                   | 26.2                                                 | 270,826                            | △ 1,088,622               | △ 4.0                                               | 58.2                                            |
| 4 織 維 工 業                                         | 8,998                           | 2,357                                 | 121,548                     | 51.6                                                 | 6,641                              | △ 48,891                  | △ 7.4                                               | 73.8                                            |
| 5 化 学 工 業                                         | 30,733                          | 12,258                                | 4,136,351                   | 337.4                                                | 18,475                             | △ 672,814                 | △ 36.4                                              | 60.1                                            |
| 6 鉄 鋼 金 属 工 業                                     | 46,289                          | 18,638                                | 1,495,069                   | 80.2                                                 | 27,651                             | △ 207,946                 | △ 7.5                                               | 59.7                                            |
| 7 機 械 工 業                                         | 72,443                          | 28,162                                | 4,685,304                   | 166.4                                                | 44,281                             | △ 1,313,000               | △ 29.7                                              | 61.1                                            |
| 8 食 料 品 製 造 業                                     | 42,474                          | 12,537                                | 1,130,101                   | 90.1                                                 | 29,937                             | △ 291,305                 | △ 9.7                                               | 70.5                                            |
| 9 出 版 印 刷 業                                       | 27,983                          | 7,538                                 | 452,459                     | 60.0                                                 | 20,445                             | △ 124,060                 | △ 6.1                                               | 73.1                                            |
| 10 そ の 他 の 製 造 業                                  | 80,749                          | 26,741                                | 2,672,539                   | 99.9                                                 | 54,008                             | △ 356,307                 | △ 6.6                                               | 66.9                                            |
| 11 卸 売 業                                          | 232,324                         | 94,421                                | 6,988,643                   | 74.0                                                 | 137,903                            | △ 964,415                 | △ 7.0                                               | 59.4                                            |
| 12 小 売 業                                          | 313,233                         | 101,440                               | 3,867,373                   | 38.1                                                 | 211,793                            | △ 990,105                 | △ 4.7                                               | 67.6                                            |
| 13 料 理 飲 食 旅 館 業                                  | 135,132                         | 39,972                                | 866,491                     | 21.7                                                 | 95,160                             | △ 637,307                 | △ 6.7                                               | 70.4                                            |
| 14 金 融 保 険 業                                      | 52,656                          | 21,796                                | 5,038,647                   | 231.2                                                | 30,860                             | △ 719,783                 | △ 23.3                                              | 58.6                                            |
| 15 不 動 産 業                                        | 364,121                         | 169,415                               | 5,209,197                   | 30.7                                                 | 194,706                            | △ 918,074                 | △ 4.7                                               | 53.5                                            |
| 16 運 輸 通 信 公 益 事 業                                | 96,634                          | 36,058                                | 4,112,361                   | 114.0                                                | 60,576                             | △ 856,336                 | △ 14.1                                              | 62.7                                            |
| 17 サ ー ビ ス 業                                      | 887,926                         | 344,429                               | 12,544,665                  | 36.4                                                 | 543,497                            | △ 3,844,259               | △ 7.1                                               | 61.2                                            |
| 小 計 Subtotal                                      | 2,897,282                       | 1,124,960                             | 59,322,681                  | 52.7                                                 | 1,772,322                          | △ 13,336,133              | △ 7.5                                               | 61.2                                            |
| 18 内 企 業 組 合                                      | 1,222                           | 476                                   | 3,262                       | 6.9                                                  | 746                                | △ 1,521                   | △ 2.0                                               | 61.0                                            |
| 19 Including 医 療 法 人                              | 56,265                          | 31,327                                | 1,323,593                   | 42.3                                                 | 24,938                             | △ 282,493                 | △ 11.3                                              | 44.3                                            |
| 20 連 結 法 人                                        | 1,002                           | 563                                   | 3,161,195                   | 5,614.9                                              | 439                                | △ 431,750                 | △ 983.5                                             | 43.8                                            |
| 21 通 算 法 人                                        | 11,563                          | 6,911                                 | 17,552,028                  | 2,539.7                                              | 4,652                              | △ 2,841,822               | △ 610.9                                             | 40.2                                            |
| 合 計 Total                                         | 2,909,847                       | 1,132,434                             | 80,035,904                  | 70.7                                                 | 1,777,413                          | △ 16,609,705              | △ 9.3                                               | 61.1                                            |

1 Agriculture, Forestry and Fisheries

2 Mining

3 Construction

4 Manufacture of textile mill products

5 Manufacture of chemical and allied products

6 Manufacture of iron, steel and metals

7 Machinery

8 Manufacture of food

9 Publishers and printing

10 Miscellaneous manufacturing industries

11 Wholesale trade

12 Retail trade

13 Food and lodging

14 Finance and insurance

15 Real estate

16 Transportation, telecommunication industries in public interest

17 Service

18 Business cooperative

19 Medical corporation

20 Consolidated corporation

21 Totalized corporation



## (3) 営業収入金額及び所得率

Amount of operating revenue and income ratio

| 区 分<br>Type                                       | 営業収入金額<br>Amount of operating revenue | う ち 利 益 計 上 法 人<br>Corporations in profit |                             |                       |
|---------------------------------------------------|---------------------------------------|-------------------------------------------|-----------------------------|-----------------------|
|                                                   |                                       | 営業収入金額<br>Amount of operating revenue     | 所 得 金 額<br>Amount of income | 所 得 率<br>Income ratio |
|                                                   |                                       | ①                                         | ②                           | ②／①                   |
|                                                   | 百万円<br>Million yen                    | 百万円<br>Million yen                        | 百万円<br>Million yen          | %                     |
| 平成29年度 FY2017                                     | 1, 519, 465, 105                      | 1, 236, 430, 159                          | 67, 943, 710                | 5. 5                  |
| 30 2018                                           | 1, 547, 785, 422                      | 1, 269, 026, 750                          | 69, 745, 639                | 5. 5                  |
| 令和元 2019                                          | 1, 484, 791, 213                      | 1, 133, 745, 339                          | 63, 258, 786                | 5. 6                  |
| 2 2020                                            | 1, 350, 094, 267                      | 981, 694, 892                             | 63, 786, 845                | 6. 5                  |
| 3 2021                                            | 1, 478, 455, 081                      | 1, 142, 753, 927                          | 75, 580, 777                | 6. 6                  |
| 4 2022                                            | 1, 722, 281, 763                      | 1, 295, 860, 900                          | 80, 035, 904                | 6. 2                  |
| < 資本金階級別 ><br>By capital range                    |                                       |                                           |                             |                       |
| 100万円以下 1 million yen or less                     | 53, 748, 739                          | 30, 089, 021                              | 2, 441, 739                 | 8. 1                  |
| 100万円超 Over 1 billion yen                         | 6, 976, 611                           | 3, 535, 661                               | 230, 218                    | 6. 5                  |
| 200万円 " 2                                         | 124, 618, 811                         | 66, 403, 121                              | 3, 599, 179                 | 5. 4                  |
| 500万円 " 5                                         | 203, 527, 243                         | 127, 464, 955                             | 6, 777, 706                 | 5. 3                  |
| 1, 000万円 " 10                                     | 76, 111, 721                          | 53, 605, 165                              | 2, 962, 282                 | 5. 5                  |
| 2, 000万円 " 20                                     | 175, 188, 219                         | 131, 218, 222                             | 6, 863, 052                 | 5. 2                  |
| 5, 000万円 " 50                                     | 180, 557, 667                         | 141, 477, 605                             | 8, 147, 970                 | 5. 8                  |
| 1 億円以下計 Total for 100 million yen or less         | 820, 729, 012                         | 553, 793, 750                             | 31, 022, 147                | 5. 6                  |
| 1 億円超 Over 100 million yen                        | 102, 418, 244                         | 93, 238, 273                              | 5, 913, 349                 | 6. 3                  |
| 5 億円 " 500                                        | 25, 866, 787                          | 23, 048, 991                              | 1, 580, 107                 | 6. 9                  |
| 10億円 " 1 billion yen                              | 85, 183, 956                          | 79, 503, 341                              | 4, 583, 758                 | 5. 8                  |
| 50億円 " 5                                          | 39, 662, 983                          | 36, 000, 375                              | 2, 614, 369                 | 7. 3                  |
| 100億円 " 10                                        | 168, 865, 814                         | 153, 021, 823                             | 13, 608, 950                | 8. 9                  |
| 1 億円超計 Total for over 100 million yen             | 421, 997, 784                         | 384, 812, 802                             | 28, 300, 533                | 7. 4                  |
| (再掲) 1億円未満 (Re-grouped) Under 100 million yen     | 733, 543, 946                         | 486, 230, 241                             | 27, 075, 138                | 5. 6                  |
| (再掲) 1億円以上 (Re-grouped) More than 100 million yen | 509, 182, 849                         | 452, 376, 312                             | 32, 247, 542                | 7. 1                  |
| 連 結 法 人 Consolidated corporation                  | 63, 343, 526                          | 57, 940, 571                              | 3, 161, 195                 | 5. 5                  |
| 通 算 法 人 Totalized corporation                     | 416, 211, 442                         | 299, 313, 776                             | 17, 552, 028                | 5. 9                  |
| 合 計 Total                                         | 1, 722, 281, 763                      | 1, 295, 860, 900                          | 80, 035, 904                | 6. 2                  |
| < 業 種 別 ><br>By business type                     |                                       |                                           |                             |                       |
| 1 農 林 水 産 業                                       | 8, 090, 462                           | 4, 476, 300                               | 249, 121                    | 5. 6                  |
| 2 鉱 業                                             | 3, 937, 364                           | 3, 232, 764                               | 660, 522                    | 20. 4                 |
| 3 建 設 業                                           | 125, 863, 692                         | 93, 296, 023                              | 5, 092, 292                 | 5. 5                  |
| 4 織 維 工 業                                         | 3, 036, 912                           | 1, 963, 402                               | 121, 548                    | 6. 2                  |
| 5 化 学 工 業                                         | 60, 154, 052                          | 49, 912, 021                              | 4, 136, 351                 | 8. 3                  |
| 6 鉄 鋼 金 属 工 業                                     | 34, 626, 932                          | 26, 230, 082                              | 1, 495, 069                 | 5. 7                  |
| 7 機 械 工 業                                         | 71, 415, 110                          | 54, 067, 127                              | 4, 685, 304                 | 8. 7                  |
| 8 食 料 品 製 造 業                                     | 37, 467, 052                          | 26, 850, 554                              | 1, 130, 101                 | 4. 2                  |
| 9 出 版 印 刷 業                                       | 11, 286, 543                          | 7, 592, 930                               | 452, 459                    | 6. 0                  |
| 10 そ の 他 の 製 造 業                                  | 34, 869, 308                          | 26, 307, 032                              | 2, 672, 539                 | 10. 2                 |
| 11 卸 売 業                                          | 253, 368, 113                         | 209, 958, 963                             | 6, 988, 643                 | 3. 3                  |
| 12 小 売 業                                          | 147, 437, 099                         | 106, 796, 019                             | 3, 867, 373                 | 3. 6                  |
| 13 料 理 飲 食 旅 館 業                                  | 24, 519, 333                          | 12, 451, 732                              | 866, 491                    | 7. 0                  |
| 14 金 融 保 険 業                                      | 60, 085, 247                          | 53, 163, 462                              | 5, 038, 647                 | 9. 5                  |
| 15 不 動 産 業                                        | 55, 129, 893                          | 43, 134, 705                              | 5, 209, 197                 | 12. 1                 |
| 16 運 輸 通 信 公 益 事 業                                | 82, 623, 324                          | 58, 221, 707                              | 4, 112, 361                 | 7. 1                  |
| 17 サ ー ビ ス 業                                      | 228, 816, 360                         | 160, 951, 731                             | 12, 544, 665                | 7. 8                  |
| 小 計 Subtotal                                      | 1, 242, 726, 795                      | 938, 606, 554                             | 59, 322, 681                | 6. 3                  |
| 18 内 企 業 組 合                                      | 144, 296                              | 86, 438                                   | 3, 262                      | 3. 8                  |
| 19 Including 医 療 法 人                              | 23, 192, 494                          | 15, 255, 057                              | 1, 323, 593                 | 8. 7                  |
| 20 連 結 法 人                                        | 63, 343, 526                          | 57, 940, 571                              | 3, 161, 195                 | 5. 5                  |
| 21 通 算 法 人                                        | 416, 211, 442                         | 299, 313, 776                             | 17, 552, 028                | 5. 9                  |
| 合 計 Total                                         | 1, 722, 281, 763                      | 1, 295, 860, 900                          | 80, 035, 904                | 6. 2                  |

1 Agriculture, Forestry and Fisheries

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14 Finance and insurance

15 Real estate

16 Transportation, telecommunication industries in public interest

17 Services

18 Business cooperative

19 Medical corporation

20 Consolidated corporation

21 Totalized corporation

(4) 益 金 処 分

| 区 分                          |                                        | 支 払 配 当            | 法 人 税 額 等                         | 地 方<br>法人税額                        | そ の 他 の<br>社 外 流 出          | 社 内 留 保<br>Retained income |                    | 合 計                |
|------------------------------|----------------------------------------|--------------------|-----------------------------------|------------------------------------|-----------------------------|----------------------------|--------------------|--------------------|
| Type                         |                                        | Dividend-paid      | Amount of<br>corporation tax etc. | Amount of local<br>corporation tax | Other distributed<br>income | 正<br>plus                  | 負<br>minus         | Total              |
|                              |                                        | 百万円<br>Million yen | 百万円<br>Million yen                | 百万円<br>Million yen                 | 百万円<br>Million yen          | 百万円<br>Million yen         | 百万円<br>Million yen | 百万円<br>Million yen |
| 平成29年度                       | FY2017                                 | 26,809,139         | 11,977,170                        | 627,938                            | 10,137,431                  | 53,679,491                 | △ 15,199,626       | 88,031,541         |
| 30                           | 2018                                   | 32,140,794         | 12,163,776                        | 646,408                            | 11,687,342                  | 54,471,066                 | △ 14,220,396       | 96,888,991         |
| 令和元                          | 2019                                   | 30,222,659         | 11,211,537                        | 591,538                            | 10,065,587                  | 50,057,169                 | △ 15,575,422       | 86,573,068         |
| 2                            | 2020                                   | 30,353,597         | 11,177,877                        | 1,303,866                          | 8,643,875                   | 49,712,850                 | △ 26,922,815       | 74,269,248         |
| 3                            | 2021                                   | 32,579,811         | 13,246,371                        | 1,674,135                          | 8,792,105                   | 57,170,395                 | △ 24,677,817       | 88,785,002         |
| 4                            | 2022                                   | 37,814,793         | 14,244,324                        | 1,699,622                          | 11,502,060                  | 75,049,534                 | △ 24,753,693       | 115,556,640        |
| ＜資本金階級別＞<br>By capital range |                                        |                    |                                   |                                    |                             |                            |                    |                    |
| 100万円以下                      | 1 million yen or less                  | 177,276            | 465,814                           | 48,924                             | 328,076                     | 2,671,884                  | △ 1,411,450        | 2,280,523          |
| 100万円超                       | Over 1 million yen                     | 4,138              | 42,045                            | 4,325                              | 20,185                      | 249,667                    | △ 158,587          | 161,773            |
| 200万円 "                      | 2                                      | 123,554            | 670,037                           | 69,009                             | 328,755                     | 4,071,249                  | △ 2,253,015        | 3,009,590          |
| 500万円 "                      | 5                                      | 585,220            | 1,344,999                         | 141,550                            | 584,639                     | 6,639,481                  | △ 3,008,306        | 6,287,584          |
| 1,000万円 "                    | 10                                     | 285,721            | 598,129                           | 63,091                             | 231,388                     | 2,573,948                  | △ 896,701          | 2,855,575          |
| 2,000万円 "                    | 20                                     | 839,641            | 1,418,763                         | 150,509                            | 553,246                     | 5,717,164                  | △ 1,928,155        | 6,751,168          |
| 5,000万円 "                    | 50                                     | 1,718,538          | 1,688,794                         | 182,975                            | 794,116                     | 6,939,874                  | △ 3,408,501        | 7,915,796          |
| 1億円以下計                       | Total for 100 million yen or less      | 3,734,088          | 6,228,582                         | 660,382                            | 2,840,404                   | 28,863,267                 | △ 13,064,714       | 29,262,009         |
| 1億円超                         | Over 100 million yen                   | 1,909,566          | 1,285,384                         | 138,284                            | 429,201                     | 3,354,898                  | △ 1,550,110        | 5,567,222          |
| 5億円 "                        | 500                                    | 420,637            | 341,947                           | 37,153                             | 125,872                     | 1,016,280                  | △ 206,232          | 1,735,657          |
| 10億円 "                       | 1 billion yen                          | 1,789,040          | 936,998                           | 103,694                            | 433,582                     | 3,057,629                  | △ 682,466          | 5,638,477          |
| 50億円 "                       | 5                                      | 1,059,665          | 462,370                           | 53,007                             | 441,011                     | 1,925,926                  | △ 420,579          | 3,521,399          |
| 100億円 "                      | 10                                     | 7,869,273          | 2,337,190                         | 301,348                            | 1,719,996                   | 12,595,813                 | △ 1,490,171        | 23,333,448         |
| 1億円超計                        | Total for over 100 million yen         | 13,048,181         | 5,363,889                         | 633,485                            | 3,149,662                   | 21,950,545                 | △ 4,349,558        | 39,796,202         |
| (再掲) 1億円未満                   | (Re-grouped) Under 100 million yen     | 2,581,703          | 5,408,520                         | 570,814                            | 2,432,353                   | 25,513,355                 | △ 10,725,271       | 25,781,474         |
| (再掲) 1億円以上                   | (Re-grouped) More than 100 million yen | 14,200,566         | 6,183,951                         | 723,052                            | 3,557,713                   | 25,300,456                 | △ 6,689,002        | 43,276,737         |
| 連結法人                         | Consolidated corporation               | 2,708,255          | 424,554                           | 66,210                             | 487,001                     | 2,265,281                  | △ 692,550          | 5,258,750          |
| 通算法人                         | Totalized corporation                  | 18,324,269         | 2,227,300                         | 339,545                            | 5,024,993                   | 21,970,441                 | △ 6,646,870        | 41,239,679         |
| 合計                           | Total                                  | 37,814,793         | 14,244,324                        | 1,699,622                          | 11,502,060                  | 75,049,534                 | △ 24,753,693       | 115,556,640        |
| ＜業 種 別＞<br>By business type  |                                        |                    |                                   |                                    |                             |                            |                    |                    |
| 1 農 林 水 産 業                  |                                        | 26,338             | 49,291                            | 5,138                              | 20,085                      | 269,236                    | △ 203,853          | 166,235            |
| 2 鉱 業                        |                                        | 204,643            | 38,159                            | 5,010                              | 380,278                     | 378,207                    | △ 137,534          | 868,763            |
| 3 建 設 業                      |                                        | 878,138            | 1,002,575                         | 109,012                            | 481,179                     | 3,791,118                  | △ 1,327,005        | 4,935,017          |
| 4 織 維 工 業                    |                                        | 44,547             | 22,413                            | 2,559                              | 13,812                      | 96,269                     | △ 56,091           | 123,508            |
| 5 化 学 工 業                    |                                        | 1,837,785          | 772,529                           | 87,045                             | 335,751                     | 3,455,388                  | △ 879,932          | 5,608,566          |
| 6 鉄 鋼 金 属 工 業                |                                        | 204,628            | 296,715                           | 32,344                             | 101,028                     | 1,307,696                  | △ 244,200          | 1,698,209          |
| 7 機 械 工 業                    |                                        | 1,327,766          | 890,730                           | 100,230                            | 396,136                     | 3,735,710                  | △ 1,485,681        | 4,964,892          |
| 8 食 料 品 製 造 業                |                                        | 401,138            | 218,866                           | 24,597                             | 122,583                     | 884,485                    | △ 391,690          | 1,259,979          |
| 9 出 版 印 刷 業                  |                                        | 109,154            | 85,673                            | 10,062                             | 62,647                      | 381,199                    | △ 183,900          | 464,835            |
| 10 そ の 他 の 製 造 業             |                                        | 593,529            | 544,932                           | 58,070                             | 167,348                     | 1,901,654                  | △ 424,925          | 2,840,609          |
| 11 卸 売 業                     |                                        | 1,548,681          | 1,449,186                         | 157,617                            | 584,548                     | 5,097,840                  | △ 1,327,897        | 7,509,975          |
| 12 小 売 業                     |                                        | 747,106            | 814,037                           | 85,749                             | 299,935                     | 3,081,935                  | △ 1,292,249        | 3,736,514          |
| 13 料 理 飲 食 旅 館 業             |                                        | 74,261             | 172,326                           | 17,935                             | 79,666                      | 1,091,149                  | △ 705,943          | 729,394            |
| 14 金 融 保 険 業                 |                                        | 3,124,557          | 864,265                           | 118,409                            | 774,499                     | 6,533,481                  | △ 1,258,098        | 10,157,113         |
| 15 不 動 産 業                   |                                        | 988,125            | 1,029,072                         | 116,577                            | 543,175                     | 4,628,913                  | △ 1,143,804        | 6,162,057          |
| 16 運 輸 通 信 公 益 事 業           |                                        | 1,538,739          | 834,453                           | 93,994                             | 359,573                     | 2,859,156                  | △ 1,222,934        | 4,462,981          |
| 17 サ ー ビ ス 業                 |                                        | 3,133,132          | 2,507,248                         | 269,520                            | 1,267,824                   | 11,320,376                 | △ 5,128,537        | 13,369,563         |
| 小 計                          | Subtotal                               | 16,782,269         | 11,592,470                        | 1,293,867                          | 5,990,066                   | 50,813,812                 | △ 17,414,273       | 69,058,211         |
| 18 内 企 業 組 合                 | Including {                            | 108                | 598                               | 61                                 | 488                         | 3,400                      | △ 1,628            | 3,027              |
| 19 医 療 法 人                   |                                        | 5,673              | 269,288                           | 27,739                             | 74,414                      | 1,199,801                  | △ 329,466          | 1,247,449          |
| 20 連 結 法 人                   |                                        | 2,708,255          | 424,554                           | 66,210                             | 487,001                     | 2,265,281                  | △ 692,550          | 5,258,750          |
| 21 通 算 法 人                   |                                        | 18,324,269         | 2,227,300                         | 339,545                            | 5,024,993                   | 21,970,441                 | △ 6,646,870        | 41,239,679         |
| 合計                           | Total                                  | 37,814,793         | 14,244,324                        | 1,699,622                          | 11,502,060                  | 75,049,534                 | △ 24,753,693       | 115,556,640        |

(注) 平成26年度及び平成27年度の「法人税額等」には、復興特別法人税を含む。  
Note:"Amount of corporation tax etc." includes Amount of special corporate income tax for reconstruction FY2014 and FY2015.

- 1 Agriculture, Forestry and Fisheries

2 Mining

3 Construction

4 Manufacture of textile mill products

5 Manufacture of chemical and allied products

6 Manufacture of iron, steel and metals

7 Machinery

8 Manufacture of food
- 9 Publishers and printing

10 Miscellaneous manufacturing industries

11 Wholesale trade

12 Retail trade

13 Food and lodging

14 Finance and insurance

15 Real estate

16 Transportation, telecommunication industries in public interest
- 17 Services

18 Business cooperative

19 Medical corporation

20 Consolidated corporation

21 Totalized corporation

## (5) 交際費等、寄附金、引当金、減価償却費

Entertainment and social expenses, etc., Donation, Reserve fund, and Depreciation cost

| 区 分<br>Type                                        | 交際費等支出額<br>Amount of outlay for<br>entertainment and social<br>expenses, etc. | 寄附金支出額<br>Amount of outlay for<br>donation | 貸倒引当金<br>期末残高<br>Reserve for bad debts balance at<br>the end of period | 減価償却費<br>損金算入額<br>Amount of depreciation cost<br>included in expense (gross) |
|----------------------------------------------------|-------------------------------------------------------------------------------|--------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------|
|                                                    | 百万円<br>Million yen                                                            | 百万円<br>Million yen                         | 百万円<br>Million yen                                                     | 百万円<br>Million yen                                                           |
| 平成29年度 FY2017                                      | 3,810,413                                                                     | 761,020                                    | 1,748,462                                                              | 38,320,658                                                                   |
| 30 2018                                            | 3,961,874                                                                     | 794,026                                    | 1,566,515                                                              | 40,030,404                                                                   |
| 令和元 2019                                           | 3,940,194                                                                     | 672,944                                    | 1,349,130                                                              | 39,719,539                                                                   |
| 2 2020                                             | 2,960,455                                                                     | 886,149                                    | 1,172,022                                                              | 41,699,205                                                                   |
| 3 2021                                             | 2,850,730                                                                     | 1,022,479                                  | 1,004,425                                                              | 40,240,623                                                                   |
| 4 2022                                             | 3,582,049                                                                     | 1,026,919                                  | 1,283,174                                                              | 45,407,133                                                                   |
| <b>&lt; 資本金階級別 &gt;</b><br><b>By capital range</b> |                                                                               |                                            |                                                                        |                                                                              |
| 100万円以下 1 million yen or less                      | 511,010                                                                       | 57,528                                     | 17,130                                                                 | 2,254,846                                                                    |
| 100万円超 Over 1 million yen                          | 69,461                                                                        | 1,276                                      | 2,383                                                                  | 479,628                                                                      |
| 200万円 "                                            | 885,002                                                                       | 28,268                                     | 49,402                                                                 | 3,183,218                                                                    |
| 500万円 "                                            | 770,088                                                                       | 99,170                                     | 137,236                                                                | 4,114,973                                                                    |
| 1,000万円 "                                          | 233,787                                                                       | 21,570                                     | 77,096                                                                 | 1,650,746                                                                    |
| 2,000万円 "                                          | 336,931                                                                       | 74,546                                     | 206,686                                                                | 3,526,545                                                                    |
| 5,000万円 "                                          | 210,928                                                                       | 143,407                                    | 193,615                                                                | 4,022,783                                                                    |
| <b>1億円以下計 Total for 100 million yen or less</b>    | <b>3,017,208</b>                                                              | <b>425,764</b>                             | <b>683,547</b>                                                         | <b>19,232,740</b>                                                            |
| 1億円超 Over 100 million yen                          | 83,426                                                                        | 25,592                                     | 10,704                                                                 | 2,097,740                                                                    |
| 5億円 "                                              | 22,244                                                                        | 11,039                                     | 6,254                                                                  | 566,205                                                                      |
| 10億円 "                                             | 66,412                                                                        | 32,977                                     | 8,180                                                                  | 2,043,369                                                                    |
| 50億円 "                                             | 28,582                                                                        | 27,942                                     | 9,964                                                                  | 1,268,871                                                                    |
| 100億円 "                                            | 115,387                                                                       | 144,486                                    | 300,311                                                                | 6,445,176                                                                    |
| <b>1億円超計 Total for over 100 million yen</b>        | <b>316,051</b>                                                                | <b>242,036</b>                             | <b>335,413</b>                                                         | <b>12,421,360</b>                                                            |
| (再掲) 1億円未満 (Re-grouped) Under 100 million yen      | 2,939,481                                                                     | 362,364                                    | 622,060                                                                | 17,209,165                                                                   |
| (再掲) 1億円以上 (Re-grouped) More than 100 million yen  | 393,777                                                                       | 305,436                                    | 396,901                                                                | 14,444,935                                                                   |
| 連結法人 Consolidated corporation                      | 47,799                                                                        | 100,086                                    | 2,600                                                                  | 845,553                                                                      |
| 通算法人 Totalized corporation                         | 200,991                                                                       | 259,034                                    | 261,613                                                                | 12,907,480                                                                   |
| <b>合 計 Total</b>                                   | <b>3,582,049</b>                                                              | <b>1,026,919</b>                           | <b>1,283,174</b>                                                       | <b>45,407,133</b>                                                            |
| <b>&lt; 業 種 別 &gt;</b><br><b>By business type</b>  |                                                                               |                                            |                                                                        |                                                                              |
| 1 農 林 水 産 業                                        | 18,617                                                                        | 5,766                                      | 3,401                                                                  | 411,331                                                                      |
| 2 鉱 業                                              | 4,991                                                                         | 6,046                                      | 2,132                                                                  | 166,813                                                                      |
| 3 建 設 業                                            | 749,756                                                                       | 33,251                                     | 63,083                                                                 | 2,062,107                                                                    |
| 4 繊 維 工 業                                          | 6,757                                                                         | 1,068                                      | 3,174                                                                  | 99,958                                                                       |
| 5 化 学 工 業                                          | 57,910                                                                        | 88,767                                     | 23,118                                                                 | 1,716,016                                                                    |
| 6 鉄 鋼 金 属 工 業                                      | 60,061                                                                        | 9,436                                      | 30,067                                                                 | 928,813                                                                      |
| 7 機 械 工 業                                          | 94,666                                                                        | 42,193                                     | 39,882                                                                 | 2,574,541                                                                    |
| 8 食 料 品 製 造 業                                      | 44,651                                                                        | 13,458                                     | 16,474                                                                 | 961,959                                                                      |
| 9 出 版 印 刷 業                                        | 31,578                                                                        | 8,272                                      | 8,963                                                                  | 328,283                                                                      |
| 10 そ の 他 の 製 造 業                                   | 76,221                                                                        | 17,597                                     | 25,442                                                                 | 931,566                                                                      |
| 11 卸 売 業                                           | 326,243                                                                       | 50,106                                     | 201,018                                                                | 1,832,406                                                                    |
| 12 小 売 業                                           | 232,627                                                                       | 28,607                                     | 57,011                                                                 | 1,951,822                                                                    |
| 13 料 理 飲 食 旅 館 業                                   | 126,319                                                                       | 8,558                                      | 5,811                                                                  | 743,098                                                                      |
| 14 金 融 保 険 業                                       | 95,000                                                                        | 53,225                                     | 357,825                                                                | 1,608,057                                                                    |
| 15 不 動 産 業                                         | 280,476                                                                       | 42,479                                     | 28,181                                                                 | 2,864,154                                                                    |
| 16 運 輸 通 信 公 益 事 業                                 | 150,297                                                                       | 42,900                                     | 26,828                                                                 | 5,002,696                                                                    |
| 17 サ ー ビ ス 業                                       | 977,089                                                                       | 216,070                                    | 126,552                                                                | 7,470,481                                                                    |
| <b>小 計 Subtotal</b>                                | <b>3,333,259</b>                                                              | <b>667,799</b>                             | <b>1,018,961</b>                                                       | <b>31,654,100</b>                                                            |
| 18 内 { 企 業 組 合                                     | 385                                                                           | 43                                         | 55                                                                     | 3,293                                                                        |
| 19 Including { 医 療 法 人                             | 91,656                                                                        | 18,106                                     | 15,205                                                                 | 767,718                                                                      |
| 20 連 結 法 人                                         | 47,799                                                                        | 100,086                                    | 2,600                                                                  | 845,553                                                                      |
| 21 通 算 法 人                                         | 200,991                                                                       | 259,034                                    | 261,613                                                                | 12,907,480                                                                   |
| <b>合 計 Total</b>                                   | <b>3,582,049</b>                                                              | <b>1,026,919</b>                           | <b>1,283,174</b>                                                       | <b>45,407,133</b>                                                            |

1 Agriculture, Forestry and Fisheries

2 Mining

3 Construction

4 Manufacture of textile mill products

5 Manufacture of chemical and allied products

6 Manufacture of iron, steel and metals

7 Machinery

8 Manufacture of food

9 Publishers and printing

10 Miscellaneous manufacturing industries

11 Wholesale trade

12 Retail trade

13 Food and lodging

14 Finance and insurance

15 Real estate

16 Transportation, telecommunication industries in public interest

17 Services

18 Business cooperative

19 Medical corporation

20 Consolidated corporation

21 Totalized corporation

## (6) 所得階級別法人数

Number of corporations by income range

| 区 分<br>Type                                       | 欠損法人数<br>Number of corporations in deficit | 利 益 計 上                          |                              |                              |                              |                              |                              |                                 |
|---------------------------------------------------|--------------------------------------------|----------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|
|                                                   |                                            | 100万円以下<br>1 million yen or less | 100万円超<br>Over 1 million yen | 200万円超<br>Over 2 million yen | 300万円超<br>Over 3 million yen | 500万円超<br>Over 5 million yen | 800万円超<br>Over 8 million yen | 1,000万円超<br>Over 10 million yen |
|                                                   | 社<br>Number                                | 社<br>Number                      | 社<br>Number                  | 社<br>Number                  | 社<br>Number                  | 社<br>Number                  | 社<br>Number                  | 社<br>Number                     |
| 平成29年度 FY2017                                     | 1,686,523                                  | 269,153                          | 123,087                      | 83,008                       | 110,036                      | 143,142                      |                              | 105,849                         |
| 30 2018                                           | 1,692,016                                  | 268,870                          | 125,157                      | 85,038                       | 114,081                      | 149,009                      |                              | 110,381                         |
| 令和元 2019                                          | 1,690,712                                  | 267,712                          | 127,235                      | 86,944                       | 117,013                      | 154,709                      |                              | 115,324                         |
| 2 2020                                            | 1,739,002                                  | 255,082                          | 132,836                      | 92,976                       | 121,459                      | 154,884                      |                              | 112,670                         |
| 3 2021                                            | 1,756,918                                  | 249,098                          | 133,299                      | 92,599                       | 125,973                      | 165,363                      |                              | 122,590                         |
| 4 2022                                            | 1,772,322                                  | 263,492                          | 137,216                      | 94,673                       | 128,029                      | 116,819                      | 49,812                       | 123,670                         |
| < 資本金階級別 ><br>By capital range                    |                                            |                                  |                              |                              |                              |                              |                              |                                 |
| 100万円以下 1 million yen or less                     | 365,296                                    | 78,328                           | 35,657                       | 22,827                       | 28,646                       | 22,787                       | 8,506                        | 17,159                          |
| 100万円超 Over 1 million yen                         | 54,443                                     | 9,960                            | 4,749                        | 3,299                        | 4,256                        | 3,330                        | 1,312                        | 2,565                           |
| 200万円 〃 2                                         | 745,810                                    | 112,728                          | 59,115                       | 40,417                       | 53,019                       | 45,969                       | 18,344                       | 39,683                          |
| 500万円 〃 5                                         | 432,495                                    | 48,677                           | 27,916                       | 20,427                       | 29,856                       | 30,462                       | 14,146                       | 38,815                          |
| 1,000万円 〃 10                                      | 72,931                                     | 7,055                            | 4,767                        | 3,782                        | 5,935                        | 6,748                        | 3,524                        | 11,351                          |
| 2,000万円 〃 20                                      | 71,825                                     | 5,609                            | 3,807                        | 3,133                        | 5,006                        | 5,974                        | 3,129                        | 10,818                          |
| 5,000万円 〃 50                                      | 25,247                                     | 937                              | 763                          | 666                          | 1,126                        | 1,352                        | 723                          | 2,800                           |
| 1 億円以下計 Total for 100 million yen or less         | 1,768,047                                  | 263,294                          | 136,774                      | 94,551                       | 127,844                      | 116,622                      | 49,684                       | 123,191                         |
| 1 億円超 Over 100 million yen                        | 2,772                                      | 126                              | 92                           | 78                           | 152                          | 158                          | 110                          | 399                             |
| 5 億円 〃 500                                        | 378                                        | 28                               | 15                           | 5                            | 4                            | 16                           | 6                            | 27                              |
| 10 億円 〃 1 billion yen                             | 726                                        | 21                               | 172                          | 8                            | 17                           | 15                           | 11                           | 37                              |
| 50 億円 〃 5                                         | 195                                        | 10                               | 40                           | 10                           | 4                            | 4                            | -                            | 11                              |
| 100 億円 〃 10                                       | 204                                        | 13                               | 123                          | 21                           | 8                            | 4                            | 1                            | 5                               |
| 1 億円超計 Total for over 100 million yen             | 4,275                                      | 198                              | 442                          | 122                          | 185                          | 197                          | 128                          | 479                             |
| (再掲) 1億円未満 (Re-grouped) Under 100 million yen     | 1,763,232                                  | 263,163                          | 136,669                      | 94,474                       | 127,708                      | 116,440                      | 49,583                       | 122,814                         |
| (再掲) 1億円以上 (Re-grouped) More than 100 million yen | 9,090                                      | 329                              | 547                          | 199                          | 321                          | 379                          | 229                          | 856                             |
| 合 計 Total                                         | 1,772,322                                  | 263,492                          | 137,216                      | 94,673                       | 128,029                      | 116,819                      | 49,812                       | 123,670                         |
| < 業 種 別 ><br>By business type                     |                                            |                                  |                              |                              |                              |                              |                              |                                 |
| 1 農 林 水 産 業                                       | 23,758                                     | 3,393                            | 1,568                        | 1,075                        | 1,543                        | 1,460                        | 649                          | 1,641                           |
| 2 鉱 業                                             | 1,805                                      | 138                              | 117                          | 80                           | 110                          | 129                          | 51                           | 155                             |
| 3 建 設 業                                           | 270,826                                    | 42,054                           | 23,932                       | 17,090                       | 23,613                       | 21,547                       | 9,191                        | 23,076                          |
| 4 織 維 工 業                                         | 6,641                                      | 580                              | 263                          | 171                          | 255                          | 235                          | 95                           | 259                             |
| 5 化 学 工 業                                         | 18,475                                     | 1,627                            | 1,006                        | 709                          | 1,040                        | 1,057                        | 494                          | 1,448                           |
| 6 鉄 鋼 金 属 工 業                                     | 27,651                                     | 2,490                            | 1,715                        | 1,274                        | 1,822                        | 1,865                        | 874                          | 2,425                           |
| 7 機 械 工 業                                         | 44,281                                     | 4,065                            | 2,540                        | 1,829                        | 2,548                        | 2,687                        | 1,218                        | 3,545                           |
| 8 食 料 品 製 造 業                                     | 29,937                                     | 2,598                            | 1,401                        | 945                          | 1,311                        | 1,153                        | 510                          | 1,345                           |
| 9 出 版 印 刷 業                                       | 20,445                                     | 1,934                            | 900                          | 583                          | 789                          | 689                          | 301                          | 746                             |
| 10 そ の 他 の 製 造 業                                  | 54,008                                     | 5,761                            | 3,155                        | 2,096                        | 2,666                        | 2,604                        | 1,178                        | 3,050                           |
| 11 卸 売 業                                          | 137,903                                    | 18,608                           | 9,359                        | 6,434                        | 8,870                        | 8,638                        | 3,883                        | 10,927                          |
| 12 小 売 業                                          | 211,793                                    | 27,663                           | 13,862                       | 9,391                        | 12,180                       | 10,578                       | 4,254                        | 9,594                           |
| 13 料 理 飲 食 旅 館 業                                  | 95,160                                     | 10,166                           | 5,404                        | 3,893                        | 5,450                        | 4,568                        | 1,801                        | 3,920                           |
| 14 金 融 保 険 業                                      | 30,860                                     | 6,486                            | 3,006                        | 1,740                        | 2,144                        | 1,765                        | 827                          | 1,856                           |
| 15 不 動 産 業                                        | 194,706                                    | 39,469                           | 21,583                       | 15,481                       | 20,775                       | 19,165                       | 8,272                        | 19,242                          |
| 16 運 輸 通 信 公 益 事 業                                | 60,576                                     | 7,251                            | 3,522                        | 2,536                        | 3,623                        | 3,364                        | 1,484                        | 4,458                           |
| 17 サ ー ビ ス 業                                      | 543,497                                    | 89,209                           | 43,883                       | 29,346                       | 39,290                       | 35,315                       | 14,730                       | 35,983                          |
| 合 計 Total                                         | 1,772,322                                  | 263,492                          | 137,216                      | 94,673                       | 128,029                      | 116,819                      | 49,812                       | 123,670                         |
| 18 内 〃 企 業 組 合                                    | 746                                        | 174                              | 76                           | 43                           | 50                           | 49                           | 21                           | 30                              |
| 19 Including 〃 医 療 法 人                            | 24,938                                     | 1,604                            | 1,346                        | 1,270                        | 2,441                        | 3,194                        | 1,936                        | 6,632                           |

(注) 連結法人及び通算法人を除く。

Note: Excluding Consolidated corporation and totalized corporations.

1 Agriculture, Forestry and Fisheries

2 Mining

3 Construction

4 Manufacture of textile mill products

5 Manufacture of chemical and allied products

6 Manufacture of iron, steel and metals

7 Machinery

8 Manufacture of food

9 Publishers and printing

10 Miscellaneous manufacturing industries

11 Wholesale trade

12 Retail trade

13 Food and lodging

14 Finance and insurance

15 Real estate

16 Transportation, telecommunication industries in public interest

17 Services

18 Business cooperative

19 Medical corporation

| 法人数 Corporations in profit         |                                    |                                    |                                 |                                 |                                 |                                |             | 区分<br>Type                                        |
|------------------------------------|------------------------------------|------------------------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------|-------------|---------------------------------------------------|
| 2,000万円超<br>Over<br>20 million yen | 3,000万円超<br>Over<br>30 million yen | 5,000万円超<br>Over<br>50 million yen | 1億円超<br>Over<br>100 million yen | 2億円超<br>Over<br>200 million yen | 5億円超<br>Over<br>500 million yen | 10億円超<br>Over<br>1 billion yen | 合計<br>Total |                                                   |
| 社<br>Number                        | 社<br>Number                        | 社<br>Number                        | 社<br>Number                     | 社<br>Number                     | 社<br>Number                     | 社<br>Number                    | 社<br>Number |                                                   |
| 89,100                             |                                    | 37,293                             | 20,778                          | 13,850                          | 4,965                           | 5,446                          | 1,005,707   | 平成29年度 FY2017                                     |
| 92,943                             |                                    | 38,610                             | 22,014                          | 14,661                          | 5,262                           | 5,500                          | 1,031,526   | 30 2018                                           |
| 96,654                             |                                    | 40,461                             | 22,499                          | 14,447                          | 5,063                           | 4,943                          | 1,053,004   | 令和元 2019                                          |
| 93,890                             |                                    | 39,581                             | 21,937                          | 14,321                          | 5,045                           | 5,054                          | 1,049,735   | 2 2020                                            |
| 103,799                            |                                    | 43,724                             | 24,639                          | 16,505                          | 5,953                           | 6,222                          | 1,089,764   | 3 2021                                            |
| 54,519                             | 52,198                             | 46,587                             | 26,745                          | 18,171                          | 6,464                           | 6,565                          | 1,124,960   | 4 2022                                            |
|                                    |                                    |                                    |                                 |                                 |                                 |                                |             | <資本金階級別><br>By capital range                      |
| 5,561                              | 4,258                              | 2,668                              | 1,084                           | 492                             | 119                             | 89                             | 228,181     | 100万円以下 Less than 1 million yen                   |
| 907                                | 626                                | 333                                | 100                             | 60                              | 11                              | 6                              | 31,514      | 100万円超 More than 1 million yen                    |
| 13,849                             | 10,261                             | 6,177                              | 2,240                           | 824                             | 162                             | 104                            | 402,892     | 200万円〃 2                                          |
| 18,258                             | 17,438                             | 14,781                             | 6,973                           | 3,595                           | 864                             | 460                            | 272,668     | 500万円〃 5                                          |
| 6,556                              | 7,298                              | 6,939                              | 3,765                           | 1,839                           | 410                             | 179                            | 70,148      | 1,000万円〃 10                                       |
| 7,011                              | 8,959                              | 10,470                             | 7,182                           | 5,163                           | 1,443                           | 733                            | 78,437      | 2,000万円〃 20                                       |
| 2,053                              | 2,830                              | 4,236                              | 4,118                           | 4,236                           | 1,834                           | 1,470                          | 29,144      | 5,000万円〃 50                                       |
| 54,195                             | 51,670                             | 45,604                             | 25,462                          | 16,209                          | 4,843                           | 3,041                          | 1,112,984   | 1億円以下計 Total for less than 100 million yen        |
| 284                                | 440                                | 783                                | 986                             | 1,395                           | 1,044                           | 1,302                          | 7,349       | 1億円超 Over 100 million yen                         |
| 16                                 | 35                                 | 78                                 | 101                             | 211                             | 202                             | 362                            | 1,106       | 5億円〃 500                                          |
| 17                                 | 46                                 | 90                                 | 156                             | 293                             | 308                             | 991                            | 2,182       | 10億円〃 1 billion yen                               |
| 4                                  | 5                                  | 19                                 | 21                              | 35                              | 37                              | 332                            | 532         | 50億円〃 5                                           |
| 3                                  | 2                                  | 13                                 | 19                              | 28                              | 30                              | 537                            | 807         | 100億円〃 10                                         |
| 324                                | 528                                | 983                                | 1,283                           | 1,962                           | 1,621                           | 3,524                          | 11,976      | 1億円超計 Total for over 100 million yen              |
| 53,860                             | 51,188                             | 44,750                             | 24,540                          | 15,109                          | 4,234                           | 2,419                          | 1,106,951   | (再掲) 1億円未満 (Re-grouped) Under 100 million yen     |
| 659                                | 1,010                              | 1,837                              | 2,205                           | 3,062                           | 2,230                           | 4,146                          | 18,009      | (再掲) 1億円以上 (Re-grouped) More than 100 million yen |
| 54,519                             | 52,198                             | 46,587                             | 26,745                          | 18,171                          | 6,464                           | 6,565                          | 1,124,960   | 合計 Total                                          |
|                                    |                                    |                                    |                                 |                                 |                                 |                                |             | <業種別><br>By business type                         |
| 752                                | 610                                | 441                                | 193                             | 99                              | 22                              | 16                             | 13,462      | 農 林 水 産 業 1                                       |
| 110                                | 130                                | 117                                | 58                              | 42                              | 9                               | 32                             | 1,278       | 鉱 業 2                                             |
| 10,295                             | 9,332                              | 7,609                              | 3,787                           | 2,036                           | 511                             | 385                            | 194,458     | 建設 業 3                                            |
| 126                                | 124                                | 133                                | 56                              | 35                              | 14                              | 11                             | 2,357       | 繊維 業 4                                            |
| 810                                | 950                                | 1,074                              | 751                             | 585                             | 279                             | 428                            | 12,258      | 化学 業 5                                            |
| 1,285                              | 1,391                              | 1,462                              | 903                             | 653                             | 249                             | 230                            | 18,638      | 鉄 鋼 金 属 工 業 6                                     |
| 1,816                              | 2,054                              | 2,134                              | 1,502                           | 1,176                           | 486                             | 562                            | 28,162      | 機械 工 業 7                                          |
| 654                                | 676                                | 672                                | 544                             | 434                             | 132                             | 162                            | 12,537      | 食 料 品 製 造 業 8                                     |
| 367                                | 307                                | 370                                | 237                             | 193                             | 62                              | 60                             | 7,538       | 出 版 印 刷 業 9                                       |
| 1,458                              | 1,404                              | 1,391                              | 800                             | 649                             | 245                             | 284                            | 26,741      | そ の 他 の 製 造 業 10                                  |
| 5,511                              | 6,226                              | 6,376                              | 4,198                           | 3,126                           | 1,170                           | 1,095                          | 94,421      | 卸 売 業 11                                          |
| 3,627                              | 3,593                              | 2,999                              | 1,650                           | 1,155                           | 421                             | 473                            | 101,440     | 小 売 業 12                                          |
| 1,483                              | 1,304                              | 1,023                              | 506                             | 297                             | 80                              | 77                             | 39,972      | 料 理 飲 食 旅 館 業 13                                  |
| 807                                | 761                                | 787                                | 515                             | 427                             | 261                             | 414                            | 21,796      | 金 融 保 険 業 14                                      |
| 7,835                              | 6,769                              | 5,440                              | 2,718                           | 1,647                           | 521                             | 498                            | 169,415     | 不 動 産 業 15                                        |
| 2,188                              | 2,283                              | 2,204                              | 1,339                           | 1,032                           | 379                             | 395                            | 36,058      | 運 輸 通 信 公 益 事 業 16                                |
| 15,395                             | 14,284                             | 12,355                             | 6,988                           | 4,585                           | 1,623                           | 1,443                          | 344,429     | サ ー ビ ス 業 17                                      |
| 54,519                             | 52,198                             | 46,587                             | 26,745                          | 18,171                          | 6,464                           | 6,565                          | 1,124,960   | 合計 Total                                          |
| 13                                 | 13                                 | 5                                  | 1                               | 1                               | -                               | -                              | 476         | 企 業 組 合 } 内 18                                    |
| 3,779                              | 3,745                              | 3,022                              | 1,351                           | 729                             | 190                             | 88                             | 31,327      | 医 療 法 人 } Including 19                            |

## (7) 資本金階級別の同非別、青白別、組織区分別法人数

Number of corporations by capital range and by classification of family-/non-family corporation, by classification of blue/white return,  
by organization type

| 区 分<br>Type                    | 法 人 数<br>Number of corporations | 同 非 区 分<br>Classification by family or non-family |                             |                                  | 青 白 区 分<br>Classification by blue returns or white returns |                      |
|--------------------------------|---------------------------------|---------------------------------------------------|-----------------------------|----------------------------------|------------------------------------------------------------|----------------------|
|                                |                                 | 特定同族会社<br>Specific Family corporations            | 同族会社<br>Family corporations | 非同族会社<br>Non-family corporations | 青 色<br>Blue returns                                        | 白 色<br>White returns |
| <資本金階級別><br>By capital range   | 社<br>Number                     | 社<br>Number                                       | 社<br>Number                 | 社<br>Number                      | 社<br>Number                                                | 社<br>Number          |
| 100 万円以下 1 million yen or less | 593, 477                        | 1                                                 | 583, 434                    | 10, 042                          | 584, 824                                                   | 8, 653               |
| 100 万円 超 Over 1 million yen    | 85, 957                         | –                                                 | 84, 459                     | 1, 498                           | 84, 996                                                    | 961                  |
| 200 万円 “ 2                     | 1, 148, 702                     | –                                                 | 1, 137, 204                 | 11, 498                          | 1, 139, 435                                                | 9, 267               |
| 500 万円 “ 5                     | 705, 163                        | 1                                                 | 697, 402                    | 7, 760                           | 701, 053                                                   | 4, 110               |
| 1, 000 万円 “ 10                 | 143, 079                        | 1                                                 | 140, 312                    | 2, 766                           | 142, 478                                                   | 601                  |
| 2, 000 万円 “ 20                 | 150, 262                        | 2                                                 | 146, 223                    | 4, 037                           | 149, 741                                                   | 521                  |
| 5, 000 万円 “ 50                 | 54, 391                         | 11                                                | 51, 607                     | 2, 773                           | 54, 262                                                    | 129                  |
| 1 億円 “ 100                     | 10, 121                         | 2, 509                                            | 6, 409                      | 1, 203                           | 10, 092                                                    | 29                   |
| 5 億円 “ 500                     | 1, 484                          | 239                                               | 846                         | 399                              | 1, 482                                                     | 2                    |
| 10 億円 “ Over 1 billion yen     | 2, 908                          | 259                                               | 1, 744                      | 905                              | 2, 905                                                     | 3                    |
| 50 億円 “ 5                      | 727                             | 32                                                | 415                         | 280                              | 727                                                        | –                    |
| 100 億円 “ 10                    | 1, 011                          | 31                                                | 497                         | 483                              | 1, 010                                                     | 1                    |
| 合 計 Total                      | 2, 897, 282                     | 3, 086                                            | 2, 850, 552                 | 43, 644                          | 2, 873, 005                                                | 24, 277              |

| 区 分<br>Type                    | 法 人 数<br>Number of corporations | 組 織 区 分<br>Type of organization |                                  |                                |                                      |                             |
|--------------------------------|---------------------------------|---------------------------------|----------------------------------|--------------------------------|--------------------------------------|-----------------------------|
|                                |                                 | 株 式 会 社<br>Joint stock company  | 合 名 会 社<br>Unlimited partnership | 合 資 会 社<br>Limited partnership | 合 同 会 社<br>Limited liability company | そ の 他<br>Other corporations |
| <資本金階級別><br>By capital range   | 社<br>Number                     | 社<br>Number                     | 社<br>Number                      | 社<br>Number                    | 社<br>Number                          | 社<br>Number                 |
| 100 万円以下 1 million yen or less | 593, 477                        | 437, 881                        | 1, 949                           | 7, 125                         | 135, 810                             | 10, 712                     |
| 100 万円 超 Over 1 million yen    | 85, 957                         | 70, 226                         | 327                              | 1, 505                         | 12, 329                              | 1, 570                      |
| 200 万円 “ 2                     | 1, 148, 702                     | 1, 114, 458                     | 416                              | 2, 161                         | 27, 727                              | 3, 940                      |
| 500 万円 “ 5                     | 705, 163                        | 693, 434                        | 244                              | 1, 072                         | 7, 419                               | 2, 994                      |
| 1, 000 万円 “ 10                 | 143, 079                        | 141, 938                        | 63                               | 220                            | 412                                  | 446                         |
| 2, 000 万円 “ 20                 | 150, 262                        | 149, 116                        | 59                               | 184                            | 389                                  | 514                         |
| 5, 000 万円 “ 50                 | 54, 391                         | 53, 914                         | 9                                | 21                             | 278                                  | 169                         |
| 1 億円 “ 100                     | 10, 121                         | 9, 939                          | 1                                | 2                              | 97                                   | 82                          |
| 5 億円 “ 500                     | 1, 484                          | 1, 386                          | –                                | –                              | 17                                   | 81                          |
| 10 億円 “ Over 1 billion yen     | 2, 908                          | 2, 470                          | –                                | –                              | 15                                   | 423                         |
| 50 億円 “ 5                      | 727                             | 589                             | –                                | –                              | 2                                    | 136                         |
| 100 億円 “ 10                    | 1, 011                          | 767                             | –                                | –                              | 6                                    | 238                         |
| 合 計 Total                      | 2, 897, 282                     | 2, 676, 118                     | 3, 068                           | 12, 290                        | 184, 501                             | 21, 305                     |

(注) 連結法人及び通算法人を除く。

Note: Excluding Consolidated corporation and totaled corporations.

## (8) 業種別、資本金階級別法人数

Numbers of corporations by business type and by capital range

| 業種<br>Business type         | 資本金階級<br>Capital range                |                           | 500 万円以下<br>5 million yen or less     |                           | 500 万円超<br>Over 5 million yen         |                           | 1,000 万円超<br>Over 10 million yen      |                           | 1 億円超<br>Over 100 million yen         |                           | 10 億円超<br>Over 1 billion yen          |                           | 合 計<br>Total                          |                           |
|-----------------------------|---------------------------------------|---------------------------|---------------------------------------|---------------------------|---------------------------------------|---------------------------|---------------------------------------|---------------------------|---------------------------------------|---------------------------|---------------------------------------|---------------------------|---------------------------------------|---------------------------|
|                             | 法 人 数<br>Corporations<br>in operation | 構成比<br>Component<br>ratio | 法 人 数<br>Corporations<br>in operation | 構成比<br>Component<br>ratio | 法 人 数<br>Corporations<br>in operation | 構成比<br>Component<br>ratio | 法 人 数<br>Corporations<br>in operation | 構成比<br>Component<br>ratio | 法 人 数<br>Corporations<br>in operation | 構成比<br>Component<br>ratio | 法 人 数<br>Corporations<br>in operation | 構成比<br>Component<br>ratio | 法 人 数<br>Corporations in<br>operation | 構成比<br>Component<br>ratio |
| <業 種 別><br>By business type | 社<br>Number                           | %                         | 社<br>Number                           | %                         | 社<br>Number                           | %                         | 社<br>Number                           | %                         | 社<br>Number                           | %                         | 社<br>Number                           | %                         | 社<br>Number                           | %                         |
| 1 農 林 水 産 業                 | 27,659                                | 1.5                       | 6,251                                 | 0.9                       | 3,233                                 | 0.9                       | 71                                    | 0.6                       | 6                                     | 0.1                       | 37,220                                | 1.3                       |                                       |                           |
| 2 鉱 業                       | 1,017                                 | 0.1                       | 1,039                                 | 0.1                       | 975                                   | 0.3                       | 18                                    | 0.2                       | 34                                    | 0.7                       | 3,083                                 | 0.1                       |                                       |                           |
| 3 建 設 業                     | 304,960                               | 16.7                      | 94,822                                | 13.4                      | 64,853                                | 18.7                      | 465                                   | 4.0                       | 184                                   | 4.0                       | 465,284                               | 16.1                      |                                       |                           |
| 4 織 維 工 業                   | 3,597                                 | 0.2                       | 3,617                                 | 0.5                       | 1,718                                 | 0.5                       | 40                                    | 0.3                       | 26                                    | 0.6                       | 8,998                                 | 0.3                       |                                       |                           |
| 5 化 学 工 業                   | 11,328                                | 0.6                       | 10,391                                | 1.5                       | 8,010                                 | 2.3                       | 627                                   | 5.4                       | 377                                   | 8.1                       | 30,733                                | 1.1                       |                                       |                           |
| 6 鉄 鋼 金 属 工 業               | 21,913                                | 1.2                       | 15,912                                | 2.3                       | 8,013                                 | 2.3                       | 331                                   | 2.9                       | 120                                   | 2.6                       | 46,289                                | 1.6                       |                                       |                           |
| 7 機 械 工 業                   | 33,116                                | 1.8                       | 24,045                                | 3.4                       | 14,003                                | 4.0                       | 838                                   | 7.2                       | 441                                   | 9.5                       | 72,443                                | 2.5                       |                                       |                           |
| 8 食 料 品 製 造 業               | 22,454                                | 1.2                       | 12,260                                | 1.7                       | 7,332                                 | 2.1                       | 295                                   | 2.5                       | 133                                   | 2.9                       | 42,474                                | 1.5                       |                                       |                           |
| 9 出 版 印 刷 業                 | 13,153                                | 0.7                       | 10,342                                | 1.5                       | 4,335                                 | 1.2                       | 125                                   | 1.1                       | 28                                    | 0.6                       | 27,983                                | 1.0                       |                                       |                           |
| 10 そ の 他 の 製 造 業            | 43,759                                | 2.4                       | 25,416                                | 3.6                       | 11,068                                | 3.2                       | 365                                   | 3.1                       | 141                                   | 3.0                       | 80,749                                | 2.8                       |                                       |                           |
| 11 卸 売 業                    | 102,759                               | 5.6                       | 85,606                                | 12.1                      | 42,028                                | 12.1                      | 1,533                                 | 13.2                      | 398                                   | 8.6                       | 232,324                               | 8.0                       |                                       |                           |
| 12 小 売 業                    | 208,940                               | 11.4                      | 80,635                                | 11.4                      | 23,039                                | 6.6                       | 458                                   | 3.9                       | 161                                   | 3.5                       | 313,233                               | 10.8                      |                                       |                           |
| 13 料 理 飲 食 旅 館 業            | 100,347                               | 5.5                       | 25,966                                | 3.7                       | 8,655                                 | 2.5                       | 109                                   | 0.9                       | 55                                    | 1.2                       | 135,132                               | 4.7                       |                                       |                           |
| 14 金 融 保 険 業                | 36,468                                | 2.0                       | 8,859                                 | 1.3                       | 5,172                                 | 1.5                       | 926                                   | 8.0                       | 1,231                                 | 26.5                      | 52,656                                | 1.8                       |                                       |                           |
| 15 不 動 産 業                  | 236,368                               | 12.9                      | 90,862                                | 12.9                      | 35,872                                | 10.3                      | 808                                   | 7.0                       | 211                                   | 4.5                       | 364,121                               | 12.6                      |                                       |                           |
| 16 運 輸 通 信 公 益 事 業          | 44,113                                | 2.4                       | 29,469                                | 4.2                       | 21,666                                | 6.2                       | 978                                   | 8.4                       | 408                                   | 8.8                       | 96,634                                | 3.3                       |                                       |                           |
| 17 サ ー ビ ス 業                | 616,185                               | 33.7                      | 179,671                               | 25.5                      | 87,760                                | 25.2                      | 3,618                                 | 31.2                      | 692                                   | 14.9                      | 887,926                               | 30.6                      |                                       |                           |
| 合 計 Total                   | 1,828,136                             | 100.0                     | 705,163                               | 100.0                     | 347,732                               | 100.0                     | 11,605                                | 100.0                     | 4,646                                 | 100.0                     | 2,897,282                             | 100.0                     |                                       |                           |
| 18 内 { 企 業 組 合              | 936                                   | 0.1                       | 157                                   | 0.0                       | 128                                   | 0.0                       | 1                                     | 0.0                       | -                                     | -                         | 1,222                                 | 0.0                       |                                       |                           |
| 19 } 医 療 法 人                | 25,229                                | 1.4                       | 16,261                                | 2.3                       | 14,353                                | 4.1                       | 415                                   | 3.6                       | 7                                     | 0.2                       | 56,265                                | 1.9                       |                                       |                           |

(注) 連結法人及び通算法人を除く。

Note: Excluding Consolidated corporation and totalized corporations.

1 Agriculture, Forestry and Fisheries

2 Mining

3 Construction

4 Manufacture of textile mill products

5 Manufacture of chemical and allied products

6 Manufacture of iron, steel and metals

7 Machinery

8 Manufacture of food

9 Publishers and printing

10 Miscellaneous manufacturing industries

11 Wholesale trade

12 Retail trade

13 Food and lodging

14 Finance and insurance

15 Real estate

16 Transportation, telecommunication industries in public interest

17 Services

18 Business cooperative

19 Medical corporation

# 5 相続税

統計表を見る方のために

## 1 利用上の注意

この章は、令和4年1月1日から12月31日までの間（以下「令和4年中」という。）に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者の令和5年10月31日までの申告又は処理（更正、決定等）による事績を、全数調査の方法で調査・集計したものである。ただし、「5-1 申告・課税状況」の「(4) 課税状況における申告又は処理の別」及び「(5) 加算税の状況」については、令和4年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）について、令和5年10月31日までの申告又は処理による課税事績を調査・集計し、また、令和3年以前に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者についての申告又は処理による課税事績についても調査・集計している。

## 2 用語の説明（令和4年分）

この章における用語の意義は、次のとおりである。

- |                   |                                                                                                                                                                                                                                                            |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) 相続時精算課税適用財産価額 | 相続時精算課税適用者に特定贈与者である被相続人から相続時精算課税に係る贈与によって取得した財産がある場合、相続税の課税価格に加算されるその贈与された財産の価額をいう。                                                                                                                                                                        |
| (2) 暦年課税分贈与財産価額   | 相続人等に相続開始前3年以内に被相続人から暦年課税に係る贈与によって取得した財産がある場合、相続税の課税価格に加算されるその贈与された財産の価額をいう。                                                                                                                                                                               |
| (3) 2割加算額         | 相続人等の中に被相続人の一親等の血族及び配偶者以外の者等一定の者がいる場合、その相続人等の相続税額に加算されるその相続税額の20%に相当する金額をいう。                                                                                                                                                                               |
| (4) 農地等納税猶予税額     | 相続人が農地等を相続して継続して農業を営む場合に、相続税額から農業投資価格に基づき計算された相続税額を差引いた残額の相続税の納税が猶予され、その猶予される金額をいう（措置法第70条の6）。                                                                                                                                                             |
| (5) 株式等納税猶予税額     | 中小企業における経営の承継の円滑化に関する法律の認定を都道府県知事から受ける非上場会社の後継者である相続人等（経営承継相続人等）が、被相続人から当該非上場会社の株式等を相続等により一定期間内に取得をし、その会社を経営していく場合には、経営承継相続人等が納付すべき相続税のうち、その株式等（一定の部分に限る。）に係る課税価格の80%に対応する相続税の納税が猶予され、その猶予される金額をいう（措置法第70条の7の2）。                                           |
| (6) 特例株式等納税猶予税額   | 中小企業における経営の承継の円滑化に関する法律の認定を都道府県知事から受ける非上場会社の後継者である相続人等（特例経営承継相続人等）が、被相続人から非上場株式会社の株式等を相続等により取得をし、その会社を経営していく場合には、特例経営承継相続人等が納付すべき相続税のうち、その株式等に係る課税価格に対応する相続税の納税が猶予され、その猶予される金額をいう（措置法第70条の7の6）。                                                            |
| (7) 山林納税猶予税額      | 相続人等が、相続等により、市町村長等の認定を受けた一定の要件を満たす森林経営計画の区域内にある山林を被相続人から取得し、自ら山林経営を行う場合に、その相続人等が納付すべき相続税のうち、その山林に係る課税価格の80%に対応する相続税の納税が猶予され、その猶予される金額をいう（措置法第70条の6の6）。                                                                                                     |
| (8) 医療法人持分納税猶予税額  | 相続人等が、相続等により、医療法人の持分を被相続人から取得し、その医療法人が相続税の申告期限において認定医療法人である場合に、その相続人等が納付すべき相続税のうち、その医療法人の持分に係る課税価格に対応する相続税の納税が猶予され、その猶予される金額をいう（措置法第70条の7の12）。                                                                                                             |
| (9) 美術品納税猶予税額     | 寄託先美術館の設置者と特定美術品の寄託契約を締結し、認定保存活用計画に基づきその特定美術品をその寄託先美術館の設置者に寄託していた被相続人から相続等によりその特定美術品を取得した一定の相続人（寄託相続人）が、その特定美術品の寄託先美術館の設置者へ寄託を継続する場合には、その寄託相続人が納付すべき相続税の額のうち、その特定美術品に係る課税価格の80%に対応する相続税の納税が猶予され、その猶予される金額をいう（措置法第70条の6の7）。                                 |
| (10) 事業用資産納税猶予税額  | 中小企業における経営の承継の円滑化に関する法律の認定を都道府県知事から受ける後継者である相続人又は受遺者（特例事業相続人等）が青色申告（租税特別措置法第25条の2第3項の規定に係るものに限る。）に係る事業（不動産貸付業等を除く。）を行っていた被相続人からその事業に係る特定事業用財産の全てを相続等により取得をし、その事業を営んでいく場合には、特例事業相続人等が納付すべき相続税のうち、特例事業用資産に係る課税価格に対応する相続税の納税が猶予され、その猶予される金額をいう（措置法第70条の6の10）。 |



## 3 相続税の税率等（令和4年分）

| 法定相続分に応ずる取得金額 | 1,000万円以下 | 3,000万円以下 | 5,000万円以下 | 1億円以下 | 2億円以下   | 3億円以下   | 6億円以下   | 6億円超    |
|---------------|-----------|-----------|-----------|-------|---------|---------|---------|---------|
| 税率            | 10%       | 15%       | 20%       | 30%   | 40%     | 45%     | 50%     | 55%     |
| 控除額           | —         | 50万円      | 200万円     | 700万円 | 1,700万円 | 2,700万円 | 4,200万円 | 7,200万円 |

（使用方法） 法定相続分に応ずる取得金額×税率－控除額＝相続税の総額の基となる税額

## 4 相続税の主な諸控除

- (1) 遺産に係る基礎控除 3,000万円と600万円に法定相続人数を乗じて算出した金額との合計額が控除される。
- (2) 税額控除 相続税額から控除される金額で、次の種類がある。
- イ 暦年課税分贈与税額控除 暦年課税分贈与財産価額がある場合、その贈与を受けた財産に対し課税された贈与税の税額に相当する金額が相続税額から控除される。
- ロ 配偶者の税額軽減 配偶者の租税負担を軽減するためのもので、課税価格の合計額の配偶者の法定相続分相当額（その金額より1億6,000万円の方が大きい場合は1億6,000万円）と配偶者の課税価格（実際取得額）とのうち、いずれか少ない金額に対応する税額が、配偶者の相続税額から控除される。ただし、この軽減の対象となる財産には、相続税の納税義務者により仮装又は隠蔽されていた財産は含まれない。
- ハ 未成年者控除 未成年者の租税負担を軽減するためのもので、相続人が満18歳（令和4年3月31日以前の相続等については、20歳。以下同じ。）未満の法定相続人である場合、10万円にその相続人が満18歳になるまでの年数を乗じて計算した金額が相続税額から控除される。
- ニ 障害者控除 障害者の租税負担を軽減するためのもので、相続人が障害者でかつ法定相続人である場合、10万円（特別障害者の場合には20万円）にその障害者が満85歳になるまでの年数を乗じて計算した金額が、相続税額から控除される。
- ホ 相次相続控除 被相続人が、今回の相続開始前10年以内に開始した相続により相続税を納付している場合に、前回算出された相続税額に一定の割合を乗じて算出された金額が、相続税額から控除される。
- (3) 相続時精算課税分贈与税額控除 相続時精算課税適用財産がある場合、その贈与を受けた財産に対し課税された贈与税の税額に相当する金額が相続税額から控除される。
- (4) 医療法人持分税額控除 相続等により、医療法人の持分を被相続人から取得した場合に、その医療法人が相続開始の時ににおいて認定医療法人であり、かつ、相続人等が相続開始の時から相続税の申告期限までの間に、認定医療法人の持分の全部又は一部を放棄したときは、放棄した持分に相当する相続税額がその相続人等の相続税額から控除される（措置法第70条の7の13）。

# 5 Inheritance Tax

For the people who use the statistical tables

## 1 Notes on use

This section shows the taxation statistics of returns filed or cases processed (corrections, determinations, etc.) through October 31, 2023, with respect to persons who acquired property from ancestors, whose year of death is 2022, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance. The statistics is the result of complete survey.

However, the tables of “(4) Statistics of filing returns or cases processed of Statistics of taxation” and “(5) Statistics of additional tax” in “5-1 Statistics of filing returns and Statistics of Taxation” also show the taxation statistics of returns filed or cases processed regarding to persons who acquired property from ancestors, whose year of death is 2021 or prior year, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.

## 2 Terminology (for 2022)

The following terms in this section mean as follows.

### (1) Donated property value (taxation system for settlement at the time of inheritance)

The value of donated property added to the taxable value of inheritance tax when property was donated to heirs by the bequeathing party under the taxation system for settlement at the time of inheritance.

### (2) Donated property value (calendar-year taxation)

The value of donated property added to the taxable value of inheritance tax when property was donated to heirs by the bequeathing party within three years before the start of inheritance.

### (3) 20% additional tax

When an heir other than a blood relative of first degree kinship or a spouse is included among heirs, an amount equal to 20% of the inheritance tax of the heir is added to the amount.

### (4) Tax Payment Postponement Amounts for Farmlands, etc.

Refers to the amounts for which payments are postponed in cases when heirs inherit farmlands, etc. and continue to engage in farming, and payment is postponed for the amounts of the inheritance tax remaining after reductions from the inheritance tax of the amounts of inheritance tax calculated on the basis of the value of the farmland upon agricultural investment (Special Taxation Measure Law Sec.70.6).

### (5) Deferred tax amount on stocks, etc.

In the event that heirs, etc. who are the successors of an unlisted company that obtains approval from prefectural governors under the Act on Facilitation of Succession of Management of Small and Medium Sized Enterprises (heirs or devisees succeeding to business) acquire stocks, etc. of the relevant unlisted company from the decedent through inheritance or bequest, in a certain period of time and continue to manage the company, payment of the inheritance tax that corresponds to 80% of the taxable price of the stocks, etc. (limited to a certain part), which is a part of the inheritance tax that the heirs or the devisees succeeding to business shall pay, will be deferred. This term refers to the amount of inheritance tax to be deferred (Special Taxation Measure Law Sec. 70. 7. 2).

### (6) Special deferred tax amount of stocks, etc.

In the event that heirs who are the successors of an unlisted company that obtains approval from prefectural governors under the Act on Facilitation of Succession of Management of Small and Medium Sized Enterprises (special heirs or devisees succeeding to business) acquire stocks, etc. of the relevant unlisted company from the decedent through inheritance or bequest and continue to manage the company, payment of the inheritance tax that corresponds to the taxable price of the relevant stocks, etc., which is a part of the inheritance tax that the special heirs or devisees succeeding to business shall pay, will be deferred. This term refers to the amount of inheritance tax to be deferred (Special Taxation Measure Law Sec. 70. 7. 6).

### (7) Tax Payment Postponement Amount for Mountains and Forests

Refers to a tax amount which is equivalent to 80 percent of inheritance tax on mountains and forests imposed on an heir, etc. and of which the payment may be postponed when the heir, etc. acquires the mountains and forests from an inheritee through inheritance and manages the forest operations him/herself and such mountains and forests are located within forest management planning areas which fulfill certain requirements and are approved by the head of the municipal government (Special Taxation Measure Law Sec.70.6.6).

### (8) Tax Payment Postponement Amount for Interests in Medical Corporations

Refers to the amount for which payment is postponed in cases when heirs, etc. acquire interests in medical corporations from ancestors through inheritance, etc., and the medical corporations are authorized medical corporations as of the due date of inheritance tax declaration, and payment is postponed for the inheritance tax corresponding to the taxable amount pertaining to interests in the medical corporations among the inheritance tax required to be paid by the heirs, etc (Special Taxation Measure Law Sec.70.7.12).

### (9) Deferred tax amount on artworks

In the event that certain heirs (heirs to bailments) acquire the specific artworks through inheritance, etc. from the decedent who made a bailment contract of the artworks with an art museum's establisher and made a bailment of the artworks to the establisher based on the certified preservation and utilization plan, and continue making a bailment of the artworks to the establisher, payment of the inheritance tax that corresponds to 80% of the taxable price of the artworks out of the inheritance tax that the heirs shall pay will be deferred. This term refers to the amount of inheritance tax to be deferred (Special Taxation Measure Law Sec. 70. 6. 7).

### (10) Deferred tax amount on business assets

In the event that heirs, etc. who are the successors of a business that obtains approval from prefectural governors for application to the Act on Facilitation of Succession of Management of Small and Medium Sized Enterprises (heirs, etc. to business in special provisions) acquire all of the specified assets associated with the business (excluding real property lending business) through inheritance or legacy from the decedent who ran the business and filed blue returns for it (limited to the cases prescribed by Article 25-2 Paragraph 3 of the Act on Special Measures Concerning Taxation), and run the business, payment of the inheritance tax that corresponds to the taxable price of the specified business assets out of the inheritance tax that the heirs, etc. to business assets in special provisions shall pay will be deferred. This term refers to the amount of inheritance tax to be deferred (Special Taxation Measure Law Sec. 70. 6. 10).

## 3 Tax rate of inheritance tax, etc. (for 2022)

| Value of properties acquired according to legal portion of legacy | 10 million yen or less | 30 million yen or less | 50 million yen or less | 100 million yen or less | 200 million yen or less | 300 million yen or less | 600 million yen or less | Over 600 million yen |
|-------------------------------------------------------------------|------------------------|------------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------|
| Tax rate                                                          | 10%                    | 15%                    | 20%                    | 30%                     | 40%                     | 45%                     | 50%                     | 55%                  |
| Amount of deduction                                               | Million yen<br>–       | Million yen<br>0.5     | Million yen<br>2.0     | Million yen<br>7.0      | Million yen<br>17.0     | Million yen<br>27.0     | Million yen<br>42.0     | Million yen<br>72.0  |

(Method of use) Value of properties acquired according to legal portion of legacy × Tax Rate – Amount of deduction = Amount of tax for the base of gross inheritance tax

## 4 Major credits and deductions for inheritance tax

## (1) Basic exemption for bequest

Total amount of 30 million yen plus 6 million yen multiplied by the number of legal heirs is exempted.

## (2) Tax credit

This is the amount which reduces the amount of inheritance tax. There are the following types of tax credit.

- (a) Gift tax credit (calendar-year taxation) In cases of donated property value (calendar-year taxation), the amount of gift tax levied on the donated property reduces the amount of inheritance tax.
- (b) Reduction of inheritance tax for spouse In order to reduce tax burdens of spouses, the amount of tax corresponding to the smaller of the following taxable values reduces the amount of inheritance tax of a spouse: the taxable value corresponding to the legal portion of legacy of the spouse (the maximum is limited to 160 million yen) or the taxable value (the value actually acquired) of the spouse. However, the properties subject to this reduction do not include properties disguised or hidden by taxpayers.
- (c) Tax credit for minor This is for the purpose of reducing tax burdens of minors. When a legal heir is under 18 years of age (in case of acquisitions of properties from ancestors through inheritance, etc. before March 31 2022, the age is 20, the same applies below), 100,000 yen multiplied by the number of years before the age of the heir reaches 18 reduces the amount of inheritance tax.
- (d) Tax credit for handicapped person This is for the purpose of reducing tax burdens of handicapped persons. When an heir is a handicapped person and legal heir, 100,000 yen (200,000 yen in the case of heavily handicapped person) multiplied by the number of years before the age of the heir reaches 85 reduces the amount of inheritance tax.
- (e) Successive inheritance tax credit When an heir has been paying the inheritance tax by the preceding inheritance which started within ten years before the current inheritance starts, a certain percentage of the amount of former inheritance tax reduces the amount of current inheritance tax.

## (3) Amount of tax credit of gift tax (taxation system for settlement at the time of inheritance)

In cases of donated property value (taxation system for settlement at time of inheritance), the amount of gift tax levied on the donated property reduces the amount of inheritance tax.

## (4) Amount of tax credit for interests in medical corporations

On the acquisition of interests in medical corporations from ancestors through inheritance, etc., when the medical corporations are authorized medical corporations at the commencement of inheritance, and heirs, etc. renounce part or all of the interest in the authorized medical corporations during the period from the commencement of inheritance until the due date of inheritance tax declaration, the amount of inheritance tax equivalent to the interest renounced reduces the amount of inheritance tax to be paid by the heirs, etc (Special Taxation Measure Law Sec.70.7.13).

5－1 申告・課税状況  
Statistics of filing returns and Statistics of Taxation

(1) 申告・課税状況  
Statistics of filing returns and Statistics of Taxation

| 区 分<br>Type                                                                                                     |                                                                                         | 申告状況<br>Statistics of filing returns |                        | 課税状況<br>Statistics of taxation |                        |
|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------|------------------------|--------------------------------|------------------------|
|                                                                                                                 |                                                                                         | 相続人の数<br>Number of heirs             | 金 額<br>Amount of money | 相続人の数<br>Number of heirs       | 金 額<br>Amount of money |
| 取得財産価額<br>Value of properties acquired                                                                          | Value of properties acquired                                                            | 人<br>Person                          | 百万円<br>Million yen     | 人<br>Person                    | 百万円<br>Million yen     |
|                                                                                                                 |                                                                                         | 外<br>Excluding                       | 外<br>Excluding         | 外<br>Excluding                 | 外<br>Excluding         |
|                                                                                                                 |                                                                                         | 3                                    | 13                     | 1                              | 3                      |
|                                                                                                                 |                                                                                         | 455, 679                             | 24, 134, 723           | 379, 554                       | 21, 900, 291           |
| 相続時精算課税<br>適用財産価額<br>Donated property value (taxation system for settlement at the time of inheritance)         | Donated property value (taxation system for settlement at the time of inheritance)      | 10, 728                              | 277, 177               | 9, 817                         | 266, 223               |
| 債務控除額<br>Amount of deduction of liabilities                                                                     | Amount of deduction of liabilities                                                      | 274, 189                             | 1, 949, 301            | 227, 453                       | 1, 614, 972            |
| 暦年課税分贈与財産価額<br>Donated property value (calendar-year taxation)                                                  | Donated property value (calendar-year taxation)                                         | 51, 237                              | 177, 184               | 47, 008                        | 166, 234               |
| 課税価格<br>Taxable amount                                                                                          | Taxable amount                                                                          | 456, 141                             | 22, 639, 783           | 380, 937                       | 20, 717, 777           |
| Amount of inheritance tax<br>相続税額<br>Tax credit<br>税額控除                                                         | 算出税額<br>Calculated amount of tax                                                        | 398, 766                             | 3, 557, 608            | 379, 647                       | 3, 494, 059            |
|                                                                                                                 | 2割加算額<br>20% additional tax                                                             | 56, 205                              | 75, 418                | 55, 700                        | 75, 310                |
|                                                                                                                 | 計<br>Total                                                                              | 実<br>Actual                          | 3, 633, 026            | 実<br>Actual                    | 3, 569, 369            |
|                                                                                                                 | 暦年課税分贈与税<br>Gift tax (calendar-year taxation)                                           | 12, 096                              | 10, 825                | 11, 534                        | 10, 231                |
|                                                                                                                 | 配偶者<br>Spouse                                                                           | 60, 753                              | 621, 372               | 50, 415                        | 564, 887               |
|                                                                                                                 | 未成年者<br>Minors                                                                          | 2, 500                               | 1, 023                 | 1, 720                         | 772                    |
|                                                                                                                 | 障害者<br>Handicapped persons                                                              | 17, 256                              | 23, 333                | 10, 724                        | 17, 665                |
|                                                                                                                 | 相次相続<br>Successive inheritance                                                          | 15, 605                              | 63, 453                | 12, 792                        | 44, 360                |
|                                                                                                                 | 外国税額<br>Foreign tax                                                                     | 98                                   | 2, 950                 | 91                             | 2, 934                 |
|                                                                                                                 | 計<br>Total                                                                              | 実<br>Actual                          | 102, 723               | 実<br>Actual                    | 82, 981                |
| 差引税額<br>Amount of tax after deduction                                                                           | Amount of tax after deduction                                                           |                                      |                        | 329, 941                       | 2, 928, 521            |
| 相続時精算課税分<br>贈与税額控除額<br>Amount of deduction of gift tax (taxation system for settlement at time of inheritance)  | Amount of deduction of gift tax (taxation system for settlement at time of inheritance) |                                      |                        | 2, 583                         | 17, 379                |
| 医療法人持分税額控除額<br>Amount of tax credit for interests in medical corporations                                       | Amount of tax credit for interests in medical corporations                              |                                      |                        | 17                             | 902                    |
| 小計<br>Subtotal                                                                                                  | Subtotal                                                                                |                                      |                        | 329, 510                       | 2, 910, 240            |
| 農地等納税猶予税額<br>Amount for tax payment postponed for agricultural land                                             | Amount for tax payment postponed for agricultural land                                  |                                      |                        | 1, 337                         | 52, 236                |
| 株式等納税猶予税額<br>Amount for tax payment postponed for equity                                                        | Amount for tax payment postponed for equity                                             |                                      |                        | 32                             | 1, 381                 |
| 特例株式等納税猶予税額<br>Amount of tax payment postponed for special equity                                               | Amount of tax payment postponed for special equity                                      |                                      |                        | 463                            | 56, 515                |
| 山林納税猶予税額<br>Amount for tax payment postponed for mountains and forests                                          | Amount for tax payment postponed for mountains and forests                              |                                      |                        | —                              | —                      |
| 医療法人持分納税猶予税額<br>Amount for tax payment postponed for interests in medical corporations                          | Amount for tax payment postponed for interests in medical corporations                  |                                      |                        | 7                              | 827                    |
| 美術品納税猶予税額<br>Deferred tax amount on artworks                                                                    | Deferred tax amount on artworks                                                         |                                      |                        | —                              | —                      |
| 事業用資産納税猶予税額<br>Deferred tax amount on business assets                                                           | Deferred tax amount on business assets                                                  |                                      |                        | 2                              | 17                     |
| Amount of self-assessment inheritance tax<br>申告納税額<br>納付税額<br>Amount of tax payment<br>還付税額<br>Amount of refund | Amount of tax payment                                                                   |                                      |                        | 329, 173                       | 2, 800, 685            |
|                                                                                                                 | Amount of refund                                                                        |                                      |                        | 673                            | 1, 410                 |
| 災害減免法第4条<br>による免除税額<br>Amount of exemption of tax by "Disaster Exemption Act to Sec. 4"                         | Amount of exemption of tax by "Disaster Exemption Act to Sec. 4"                        |                                      |                        | —                              | —                      |
| 遺産に係る基礎控除額<br>Amount of basic exemption for bequest                                                             | Amount of basic exemption for bequest                                                   | 189, 138                             | 8, 763, 552            | 150, 858                       | 6, 949, 302            |

調査対象等： 「申告状況」は、令和4年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者について、令和5年10月31日までの申告又は処理（更正、決定等）による事績を「申告書、決議書等」に基づいて作成した。

「課税状況」は、令和4年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）について、令和5年10月31日までの申告又は処理（更正、決定等）による事績を「申告書、決議書等」に基づいて作成した。

- (注) 1 「遺産に係る基礎控除額」欄の人員は、被相続人の数である。
- 2 外書は、災害減免法第6条の適用を受けた人員及び被害を受けた部分の価額を示す。
- 3 「相続人の数」欄の「実」は、実人員を示す。

Subject of survey, etc.:

The figures in the column "Statistics of filing returns," based on "Returns, resolutions, etc.," show the taxation statistics of returns filed or cases processed (corrections, determinations, etc.) through October 31, 2023, with respect to persons who acquired property from ancestors, whose year of death is 2022, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.

The figures in the column "Statistics of taxation," based on "Returns, resolutions, etc.," show the taxation statistics of returns filed or cases processed (corrections, determinations, etc.) through October 31, 2023, with respect to persons who acquired property from ancestors, whose year of death is 2022, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance, but excluding cases when all persons acquiring property from the same ancestors have no taxation balance.

- Note : 1 The number of persons in the column "Amount of basic deduction for bequest" represents the number of ancestors.
- 2 "Excluding" shows number of taxpayer who applied for "Disaster Exemption Act to Sec. 6" and the amount of a part of the damage of "Disaster Exemption Act to Sec. 6".
- 3 "Actual" in the column of "Number of heirs" means actual number.

(2) 課税状況の累年比較

Yearly comparison of statistics of taxation

| 区 分<br>Type                                                      | 申告状況<br>Statistics of filing returns |                       |                                   |                              |                               | 課税状況<br>Statistics of taxation |                       |                                   |                              |                               |
|------------------------------------------------------------------|--------------------------------------|-----------------------|-----------------------------------|------------------------------|-------------------------------|--------------------------------|-----------------------|-----------------------------------|------------------------------|-------------------------------|
|                                                                  | 課税価格<br>Taxable amount               |                       | 相続税額<br>Amount of inheritance tax | 税額控除<br>Amount of tax credit | 被相続人の数<br>Number of ancestors | 課税価格<br>Taxable amount         |                       | 相続税額<br>Amount of inheritance tax | 税額控除<br>Amount of tax credit | 被相続人の数<br>Number of ancestors |
|                                                                  | 相続人の数<br>Number of heirs             | 金額<br>Amount of money |                                   |                              |                               | 相続人の数<br>Number of heirs       | 金額<br>Amount of money |                                   |                              |                               |
| 平成29年分 2017<br>30 2018<br>令和元 2019<br>2 2020<br>3 2021<br>4 2022 | 人<br>Person                          | 百万円<br>Million yen    | 百万円<br>Million yen                | 百万円<br>Million yen           | 人<br>Person                   | 人<br>Person                    | 百万円<br>Million yen    | 百万円<br>Million yen                | 百万円<br>Million yen           | 人<br>Person                   |
|                                                                  | 352, 957                             | 17, 240, 544          | 2, 674, 157                       | 603, 261                     | 143, 881                      | 290, 500                       | 15, 599, 946          | 2, 625, 677                       | 541, 882                     | 111, 728                      |
|                                                                  | 365, 440                             | 17, 986, 447          | 2, 873, 775                       | 680, 540                     | 149, 481                      | 300, 241                       | 16, 263, 978          | 2, 802, 714                       | 596, 123                     | 116, 341                      |
|                                                                  | 359, 038                             | 17, 455, 260          | 2, 740, 182                       | 624, 485                     | 147, 801                      | 295, 214                       | 15, 802, 098          | 2, 690, 151                       | 560, 200                     | 115, 267                      |
|                                                                  | 371, 646                             | 18, 065, 782          | 2, 802, 041                       | 621, 710                     | 153, 023                      | 307, 333                       | 16, 410, 575          | 2, 750, 054                       | 554, 989                     | 120, 372                      |
|                                                                  | 410, 784                             | 20, 397, 824          | 3, 279, 785                       | 702, 853                     | 169, 670                      | 341, 002                       | 18, 603, 890          | 3, 220, 357                       | 625, 145                     | 134, 275                      |
|                                                                  | 456, 141                             | 22, 639, 783          | 3, 633, 026                       | 722, 956                     | 189, 138                      | 380, 937                       | 20, 717, 777          | 3, 569, 369                       | 640, 848                     | 150, 858                      |

| 区 分<br>Type                                                      | 納付税額<br>Amount of tax payment |                       | 還付税額<br>Amount of refund |                       |
|------------------------------------------------------------------|-------------------------------|-----------------------|--------------------------|-----------------------|
|                                                                  | 相続人の数<br>Number of heirs      | 金額<br>Amount of money | 相続人の数<br>Number of heirs | 金額<br>Amount of money |
| 平成29年分 2017<br>30 2018<br>令和元 2019<br>2 2020<br>3 2021<br>4 2022 | 人<br>Person                   | 百万円<br>Million yen    | 人<br>Person              | 百万円<br>Million yen    |
|                                                                  | 249, 191                      | 2, 014, 106           | 622                      | 1, 317                |
|                                                                  | 258, 236                      | 2, 110, 397           | 638                      | 1, 891                |
|                                                                  | 254, 207                      | 1, 975, 873           | 643                      | 2, 296                |
|                                                                  | 264, 211                      | 2, 092, 818           | 564                      | 1, 220                |
|                                                                  | 293, 741                      | 2, 443, 976           | 589                      | 1, 483                |
|                                                                  | 329, 173                      | 2, 800, 685           | 673                      | 1, 410                |

(注) この表は、「(1) 申告・課税状況」を累年比較したものである。  
Note: This table shows yearly comparison of “(1) Statistics of filing returns and Statistics of Taxation”.

(3) 国税局別の課税状況

Statistics of taxation by Regional Taxation Bureaus

| 項 目<br>Subject                  |                     | 申告状況<br>Statistics of filing returns |                       |                               | 課税状況<br>Statistics of taxation |                       |                               | 納付税額<br>Amount of tax payment |                       | 還付税額<br>Amount of refund |                       |
|---------------------------------|---------------------|--------------------------------------|-----------------------|-------------------------------|--------------------------------|-----------------------|-------------------------------|-------------------------------|-----------------------|--------------------------|-----------------------|
|                                 |                     | 課税価格<br>Taxable amount               |                       | 被相続人の数<br>Number of ancestors | 課税価格<br>Taxable amount         |                       | 被相続人の数<br>Number of ancestors | 相続人の数<br>Number of heirs      | 金額<br>Amount of money | 相続人の数<br>Number of heirs | 金額<br>Amount of money |
|                                 |                     | 相続人の数<br>Number of heirs             | 金額<br>Amount of money |                               | 相続人の数<br>Number of heirs       | 金額<br>Amount of money |                               |                               |                       |                          |                       |
| 国税局<br>Regional Taxation Bureau |                     | 人<br>Person                          | 百万円<br>Million yen    | 人<br>Person                   | 人<br>Person                    | 百万円<br>Million yen    | 人<br>Person                   | 人<br>Person                   | 百万円<br>Million yen    | 人<br>Person              | 百万円<br>Million yen    |
|                                 | 札幌 Sapporo          | 10, 788                              | 505, 068              | 4, 526                        | 9, 502                         | 462, 085              | 3, 788                        | 8, 227                        | 56, 942               | 23                       | 50                    |
|                                 | 仙台 Sendai           | 18, 430                              | 837, 657              | 7, 776                        | 15, 955                        | 765, 472              | 6, 448                        | 13, 718                       | 79, 364               | 47                       | 86                    |
|                                 | 関東信越 Kanto Shinetsu | 60, 673                              | 2, 818, 489           | 25, 062                       | 51, 137                        | 2, 567, 972           | 20, 212                       | 43, 987                       | 306, 783              | 72                       | 137                   |
|                                 | 東京 Tokyo            | 150, 557                             | 8, 371, 831           | 64, 150                       | 119, 754                       | 7, 644, 233           | 48, 358                       | 104, 420                      | 1, 235, 538           | 172                      | 381                   |
|                                 | 金沢 Kanazawa         | 10, 051                              | 431, 017              | 4, 023                        | 8, 852                         | 398, 790              | 3, 450                        | 7, 539                        | 39, 642               | 13                       | 31                    |
|                                 | 名古屋 Nagoya          | 66, 606                              | 3, 014, 238           | 26, 602                       | 56, 367                        | 2, 759, 699           | 21, 670                       | 48, 065                       | 312, 738              | 95                       | 229                   |
|                                 | 大阪 Osaka            | 72, 736                              | 3, 728, 573           | 30, 021                       | 61, 638                        | 3, 432, 966           | 24, 401                       | 53, 350                       | 487, 164              | 84                       | 194                   |
|                                 | 広島 Hiroshima        | 21, 764                              | 940, 590              | 9, 179                        | 19, 012                        | 861, 566              | 7, 719                        | 16, 396                       | 88, 641               | 40                       | 63                    |
|                                 | 高松 Takamatsu        | 12, 331                              | 546, 613              | 5, 171                        | 10, 877                        | 502, 484              | 4, 389                        | 9, 330                        | 52, 744               | 14                       | 31                    |
|                                 | 福岡 Fukuoka          | 16, 838                              | 777, 661              | 6, 882                        | 14, 612                        | 709, 771              | 5, 684                        | 12, 751                       | 76, 779               | 52                       | 109                   |
|                                 | 熊本 Kumamoto         | 10, 837                              | 454, 001              | 4, 333                        | 9, 287                         | 413, 599              | 3, 575                        | 7, 990                        | 39, 608               | 36                       | 63                    |
|                                 | 沖縄 Okinawa          | 4, 530                               | 214, 045              | 1, 413                        | 3, 944                         | 199, 140              | 1, 164                        | 3, 400                        | 24, 744               | 25                       | 37                    |
|                                 | 合計 Total            | 456, 141                             | 22, 639, 783          | 189, 138                      | 380, 937                       | 20, 717, 777          | 150, 858                      | 329, 173                      | 2, 800, 685           | 673                      | 1, 410                |

(注) この表は、「(1) 申告・課税状況」を国税局別に示したものである。  
Note: This table shows “(1) Statistics of filing returns and Statistics of Taxation” by Regional Taxation Bureaus.

## (4) 課税状況における申告又は処理の別

Statistics of filing returns or cases processed of Statistics of taxation

| 区 分<br>Type                      |                                                      | 課 税 価 格<br>Taxable amount |                        | 納 付 税 額<br>Amount of tax payment |                        | 被相続人の数<br>Number of<br>ancestors |
|----------------------------------|------------------------------------------------------|---------------------------|------------------------|----------------------------------|------------------------|----------------------------------|
|                                  |                                                      | 相続人の数<br>Number of heirs  | 金 額<br>Amount of money | 相続人の数<br>Number of heirs         | 金 額<br>Amount of money |                                  |
| 本 年 分<br>For the current year    | 申 告 額<br>Self-assessment<br>amount                   | 人<br>Person               | 百万円<br>Million yen     | 人<br>Person                      | 百万円<br>Million yen     | 人<br>Person                      |
|                                  | 修正申告による増差額<br>Amount increased<br>by amended returns | 380,990                   | 20,684,003             | 329,444                          | 2,798,893              | 150,858                          |
|                                  | 更正による増差額<br>Amount increased<br>by correction        | 5,146                     | 52,891                 | 7,868                            | 8,252                  | 3,907                            |
|                                  | 更正等による減差額<br>Amount reduced by<br>correction, etc.   | —                         | —                      | —                                | —                      | —                                |
|                                  | 決 定 額<br>Amount determined                           | 2,018                     | △ 19,117               | 2,935                            | △ 6,460                | 1,528                            |
| 過 年 分<br>For the preceding years | 決 定 額<br>Amount determined                           | —                         | —                      | —                                | —                      | —                                |
|                                  | 計 Total                                              | 実 380,937<br>Actual       | 20,717,777             | 実 329,173<br>Actual              | 2,800,685              | 実 150,858<br>Actual              |
|                                  | 申 告 額<br>Self-assessment<br>amount                   | 10,954                    | 483,576                | 9,928                            | 58,195                 | 5,197                            |
|                                  | 修正申告による増差額<br>Amount increased<br>by amended returns | 21,208                    | 280,488                | 29,055                           | 66,100                 | 13,127                           |
|                                  | 更正による増差額<br>Amount increased<br>by correction        | 50                        | 3,956                  | 79                               | 1,728                  | 46                               |
| 合 計<br>Grand Total               | 更正等による減差額<br>Amount reduced by<br>correction, etc.   | 8,932                     | △ 126,279              | 11,466                           | △ 38,156               | 5,672                            |
|                                  | 決 定 額<br>Amount determined                           | 19                        | 1,568                  | 19                               | 270                    | 16                               |
|                                  | 計 Total                                              | 実 40,646<br>Actual        | 643,309                | 実 49,749<br>Actual               | 88,136                 | 実 21,134<br>Actual               |
|                                  | 申 告 額<br>Self-assessment<br>amount                   | 391,944                   | 21,167,579             | 339,372                          | 2,857,088              | 156,055                          |
|                                  | 修正申告による増差額<br>Amount increased<br>by amended returns | 26,354                    | 333,379                | 36,923                           | 74,352                 | 17,034                           |
| 合 計<br>Grand Total               | 更正による増差額<br>Amount increased<br>by correction        | 50                        | 3,956                  | 79                               | 1,728                  | 46                               |
|                                  | 更正等による減差額<br>Amount reduced by<br>correction, etc.   | 10,950                    | △ 145,396              | 14,401                           | △ 44,617               | 7,200                            |
|                                  | 決 定 額<br>Amount determined                           | 19                        | 1,568                  | 19                               | 270                    | 16                               |
|                                  | 計 Total                                              | 実 421,583<br>Actual       | 21,361,086             | 実 378,922<br>Actual              | 2,888,821              | 実 171,992<br>Actual              |

調査対象等：「本年分」は、令和4年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）について、令和5年10月31日までの申告又は処理（更正、決定等）による課税事績を「申告書、決議書等」に基づいて作成した。

「過年分」は、令和3年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）について、令和4年11月1日から令和5年6月30日までの間の申告又は処理（更正、決定等）による課税事績を、令和2年以前に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）について、令和4年7月1日から令和5年6月30日までの間の申告又は処理（更正、決定等）による課税事績を「申告書、決議書等」に基づいて作成した。

（注） 「相続人の数」及び「被相続人の数」欄の「実」は、実人員を示す。

Subject of survey, etc.:

The figures regarding “For the current year,” based on “Returns, resolutions, etc.,” show the taxation statistics of returns filed or cases processed (corrections, determinations, etc.) through October 31, 2023, with respect to those who acquired property from ancestors, whose year of death is 2022, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance (excluding cases when all persons acquiring property from the same ancestors have no taxation balance).

The figures regarding “For the preceding years,” based on “Returns, resolutions, etc.,” show the following statistics: the taxation statistics of returns filed or cases processed (corrections, determinations, etc.) between November 1, 2022 and June 30, 2023, with respect to those who acquired property from ancestors, whose year of death is 2021, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance (excluding cases when all persons acquiring property from the same ancestors have no taxation balance), and the taxation statistics of returns filed or cases processed (corrections, determinations, etc.) between July 1, 2022 and June 30, 2023, with respect to those who acquired property from ancestors, whose year of death is 2020 or prior year, through inheritance, bequest or gifts under the taxation system for settlement at time of inheritance (excluding cases when all persons acquiring property from the same ancestors have no taxation balance).

Note: “Actual” in the column of “Number of heirs” and “Number of ancestors” mean actual number.

## (5) 加算税の状況

Statistics of additional tax

| 区 分<br>Type |                         |         | 過 少 申 告 加 算 税<br>Additional tax for understatement |                        | 無 申 告 加 算 税<br>Additional tax for failure to file |                        | 重 加 算 税<br>Additional tax for fraud case |                        |
|-------------|-------------------------|---------|----------------------------------------------------|------------------------|---------------------------------------------------|------------------------|------------------------------------------|------------------------|
|             |                         |         | 相続人の数<br>Number of heirs                           | 金 額<br>Amount of money | 相続人の数<br>Number of heirs                          | 金 額<br>Amount of money | 相続人の数<br>Number of heirs                 | 金 額<br>Amount of money |
|             |                         |         | 人<br>Person                                        | 百万円<br>Million yen     | 人<br>Person                                       | 百万円<br>Million yen     | 人<br>Person                              | 百万円<br>Million yen     |
| 本 年 分       | For the current year    | 50      | 7                                                  | 2, 221                 | 312                                               | 2                      | 1                                        |                        |
| 過 年 分       | For the preceding years | 15, 635 | 4, 386                                             | 5, 996                 | 2, 100                                            | 1, 298                 | 2, 757                                   |                        |
| 合 計         | Total                   | 15, 685 | 4, 394                                             | 8, 217                 | 2, 412                                            | 1, 300                 | 2, 758                                   |                        |

調査対象等：「(4) 課税状況における申告又は処理の別」と同じである。

Subject of survey, etc.: The subjects are the same as in “(4) Statistics of filing returns or cases processed of Statistics of taxation”.

## 5－2 課税価格階級別 Breakdown of Taxable amount class

### (1) 人員、課税価格、税額

Number of persons, Taxable amount, and Amount of tax

| 課 税 価 格 階 級<br>Taxable amount class |                        | 申 告 状 況<br>Statistics of filing returns |                    |                                                                                                                                |                                                                                    |                    | 法定相続人<br>の数 |
|-------------------------------------|------------------------|-----------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------|-------------|
|                                     |                        | 被相続人<br>の数                              | 課税価格               | うち相続時精算課<br>税適用財産価額                                                                                                            | うち暦年課税分<br>贈与財産価額                                                                  | 納付税額               |             |
|                                     |                        |                                         |                    | Donated property<br>value (taxation<br>system for<br>settlement at the<br>time of inheritance)<br>included in taxable<br>value | Donated property<br>value (calendar-year<br>taxation) included in<br>taxable value |                    |             |
|                                     |                        | 人<br>Person                             | 百万円<br>Million yen | 百万円<br>Million yen                                                                                                             | 百万円<br>Million yen                                                                 | 百万円<br>Million yen | 人<br>Person |
| 5 千万円以下                             | 50 million yen or less | 40,340                                  | 1,554,247          | 21,813                                                                                                                         | 9,789                                                                              | 8,726              | 93,913      |
| 5 千万円 超                             | Over 50 million yen    | 87,221                                  | 6,137,861          | 66,314                                                                                                                         | 47,266                                                                             | 200,651            | 234,025     |
| 1 億 円    "                          | 100                    | 41,314                                  | 5,620,525          | 56,322                                                                                                                         | 48,650                                                                             | 469,470            | 122,461     |
| 2 億 円    "                          | 200                    | 10,111                                  | 2,436,747          | 24,536                                                                                                                         | 20,437                                                                             | 339,415            | 31,345      |
| 3 億 円    "                          | 300                    | 5,972                                   | 2,256,218          | 27,097                                                                                                                         | 18,580                                                                             | 422,971            | 19,218      |
| 5 億 円    "                          | 500                    | 1,886                                   | 1,102,747          | 16,111                                                                                                                         | 8,775                                                                              | 250,871            | 6,165       |
| 7 億 円    "                          | 700                    | 1,105                                   | 912,899            | 14,525                                                                                                                         | 7,494                                                                              | 236,464            | 3,686       |
| 10 億 円   "                          | 1 billion yen          | 862                                     | 1,148,879          | 21,619                                                                                                                         | 10,363                                                                             | 333,577            | 2,936       |
| 20 億 円   "                          | 2                      | 190                                     | 457,034            | 5,632                                                                                                                          | 2,068                                                                              | 151,405            | 669         |
| 30 億 円   "                          | 3                      | 85                                      | 318,298            | 11,265                                                                                                                         | 2,165                                                                              | 104,488            | 306         |
| 50 億 円   "                          | 5                      | 21                                      | 124,178            | 1,481                                                                                                                          | 526                                                                                | 46,668             | 69          |
| 70 億 円   "                          | 7                      | 18                                      | 145,847            | 2,037                                                                                                                          | 412                                                                                | 52,171             | 63          |
| 100 億 円   "                         | 10                     | 13                                      | 405,363            | 2,733                                                                                                                          | 207                                                                                | 182,017            | 46          |
| 合    計                              | Total                  | 189,138                                 | 22,620,844         | 271,485                                                                                                                        | 176,732                                                                            | 2,798,893          | 514,902     |

| 課 税 価 格 階 級<br>Taxable amount class |                        | 課 税 状 況<br>Statistics of taxation    |                        |                                                                                                                                                       |                                                                                                         |                                  | 法定相続人<br>の数<br>Number of legal heirs |
|-------------------------------------|------------------------|--------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|----------------------------------|--------------------------------------|
|                                     |                        | 被相続人<br>の数<br>Number of<br>ancestors | 課税価格<br>Taxable amount | うち相続時精算課<br>税適用財産価額<br>Donated property<br>value (taxation<br>system for<br>settlement at the<br>time of inheritance)<br>included in taxable<br>value | うち暦年課税分<br>贈与財産価額<br>Donated property<br>value (calendar-year<br>taxation) included in<br>taxable value | 納付税額<br>Amount of tax<br>payment |                                      |
|                                     |                        |                                      |                        |                                                                                                                                                       |                                                                                                         |                                  |                                      |
|                                     |                        | 人<br>Person                          | 百万円<br>Million yen     | 百万円<br>Million yen                                                                                                                                    | 百万円<br>Million yen                                                                                      | 百万円<br>Million yen               | 人<br>Person                          |
| 5 千万円以下                             | 50 million yen or less | 15,260                               | 678,850                | 13,266                                                                                                                                                | 4,177                                                                                                   | 8,726                            | 26,949                               |
| 5 千万円 超                             | Over 50 million yen    | 76,469                               | 5,417,097              | 63,953                                                                                                                                                | 43,366                                                                                                  | 200,651                          | 198,281                              |
| 1 億 円    "                          | 100                    | 39,001                               | 5,330,957              | 56,198                                                                                                                                                | 47,525                                                                                                  | 469,470                          | 114,523                              |
| 2 億 円    "                          | 200                    | 10,030                               | 2,417,385              | 24,504                                                                                                                                                | 20,309                                                                                                  | 339,415                          | 31,129                               |
| 3 億 円    "                          | 300                    | 5,937                                | 2,242,998              | 27,097                                                                                                                                                | 18,576                                                                                                  | 422,971                          | 19,151                               |
| 5 億 円    "                          | 500                    | 1,873                                | 1,094,969              | 16,111                                                                                                                                                | 8,546                                                                                                   | 250,871                          | 6,141                                |
| 7 億 円    "                          | 700                    | 1,104                                | 912,166                | 14,525                                                                                                                                                | 7,494                                                                                                   | 236,464                          | 3,685                                |
| 10 億 円   "                          | 1 billion yen          | 859                                  | 1,144,525              | 21,619                                                                                                                                                | 10,346                                                                                                  | 333,577                          | 2,927                                |
| 20 億 円   "                          | 2                      | 189                                  | 454,751                | 5,632                                                                                                                                                 | 2,055                                                                                                   | 151,405                          | 663                                  |
| 30 億 円   "                          | 3                      | 84                                   | 314,916                | 11,265                                                                                                                                                | 2,122                                                                                                   | 104,488                          | 300                                  |
| 50 億 円   "                          | 5                      | 21                                   | 124,178                | 1,481                                                                                                                                                 | 526                                                                                                     | 46,668                           | 69                                   |
| 70 億 円   "                          | 7                      | 18                                   | 145,847                | 2,037                                                                                                                                                 | 412                                                                                                     | 52,171                           | 63                                   |
| 100 億 円   "                         | 10                     | 13                                   | 405,363                | 2,733                                                                                                                                                 | 207                                                                                                     | 182,017                          | 46                                   |
| 合    計                              | Total                  | 150,858                              | 20,684,003             | 260,422                                                                                                                                               | 165,661                                                                                                 | 2,798,893                        | 403,927                              |

調査対象等： 「申告状況」は、令和4年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者について、令和5年10月31日までの申告による課税事績を「申告書（修正申告書を除く。）」に基づいて作成した。  
「課税状況」は、令和4年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）について、令和5年10月31日までの申告による課税事績を「申告書（修正申告書を除く。）」に基づいて作成した。

（注） 「5－1 申告・課税状況」と「5－2 課税価格階級別」は、調査対象等が異なるため、人員、金額等は一致しない。

Subject of survey, etc.: The figures in the table "Statistics of filing returns," based on "Returns (except for Amended Returns)" show the taxation statistics of returns filed through October 31, 2023, with respect to persons who acquired property from ancestors, whose year of death is 2022, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.  
The figures in the table "Statistics of taxation," based on "Returns (except for Amended Returns)" show the taxation statistics of returns filed through October 31, 2023, with respect to persons who acquired property from ancestors, whose year of death is 2022, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance, but excluding cases when all persons acquiring property from the same ancestors have no taxation balance.

Note: As "5-1 Statistics of filing returns and Statistics of Taxation" and "5-2 Breakdown of Taxable amount class" differ in Subject of survey, etc., number of taxpayers and amount of money, etc. do not equal.

## (2) 法定相続人員別の被相続人数

(単位：人)

Number of ancestors by number of legal heirs

(In persons)

| <div> <div>人 数</div> <div>Number of persons</div> </div> <div> <div>課税価格階級</div> <div>Taxable amount range</div> </div> |                        | <div>申告状況</div> <div>Statistics of filing returns</div>                         |                   |                    |                                |                               |                               |                              |                                |                                |                               |                               |                                    |
|-------------------------------------------------------------------------------------------------------------------------|------------------------|---------------------------------------------------------------------------------|-------------------|--------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|--------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------------|
|                                                                                                                         |                        | <div>法定相続人員別被相続人数</div> <div>Number of ancestors by number of legal heirs</div> |                   |                    |                                |                               |                               |                              |                                |                                |                               |                               |                                    |
|                                                                                                                         |                        | 0 人<br>のもの<br>Nobody                                                            | 1 人<br>のもの<br>One | 2 人<br>のもの<br>Pair | 3 人<br>のもの<br>Three<br>persons | 4 人<br>のもの<br>Four<br>persons | 5 人<br>のもの<br>Five<br>persons | 6 人<br>のもの<br>Six<br>persons | 7 人<br>のもの<br>Seven<br>persons | 8 人<br>のもの<br>Eight<br>persons | 9 人<br>のもの<br>Nine<br>persons | 10 人<br>のもの<br>Ten<br>persons | 10人超<br>のもの<br>Over ten<br>persons |
| 5 千万円以下                                                                                                                 | 50 million yen or less | 246                                                                             | 7,957             | 15,840             | 12,754                         | 2,990                         | 385                           | 105                          | 23                             | 18                             | 6                             | 5                             | 11                                 |
| 5 千万円 超                                                                                                                 | Over 50 million yen    | 307                                                                             | 10,807            | 28,817             | 31,068                         | 11,908                        | 2,697                         | 876                          | 393                            | 166                            | 83                            | 51                            | 48                                 |
| 1 億 円 //                                                                                                                | 100                    | 173                                                                             | 4,584             | 12,013             | 13,950                         | 6,779                         | 1,880                         | 718                          | 383                            | 252                            | 167                           | 141                           | 274                                |
| 2 億 円 //                                                                                                                | 200                    | 48                                                                              | 921               | 2,670              | 3,413                          | 1,981                         | 577                           | 197                          | 105                            | 50                             | 43                            | 33                            | 73                                 |
| 3 億 円 //                                                                                                                | 300                    | 22                                                                              | 483               | 1,367              | 2,047                          | 1,326                         | 400                           | 145                          | 61                             | 44                             | 14                            | 22                            | 41                                 |
| 5 億 円 //                                                                                                                | 500                    | 4                                                                               | 119               | 388                | 681                            | 454                           | 162                           | 42                           | 12                             | 5                              | 8                             | 1                             | 10                                 |
| 7 億 円 //                                                                                                                | 700                    | 3                                                                               | 66                | 224                | 367                            | 281                           | 104                           | 29                           | 14                             | 10                             | 3                             | 1                             | 3                                  |
| 10 億 円 //                                                                                                               | 1 billion yen          | 3                                                                               | 39                | 148                | 301                            | 248                           | 77                            | 26                           | 7                              | 8                              | 2                             | 1                             | 2                                  |
| 20 億 円 //                                                                                                               | 2                      | －                                                                               | 17                | 30                 | 53                             | 57                            | 20                            | 6                            | 3                              | －                              | 1                             | －                             | 3                                  |
| 30 億 円 //                                                                                                               | 3                      | 1                                                                               | 3                 | 14                 | 23                             | 23                            | 12                            | 9                            | －                              | －                              | －                             | －                             | －                                  |
| 50 億 円 //                                                                                                               | 5                      | －                                                                               | －                 | 7                  | 5                              | 7                             | －                             | 2                            | －                              | －                              | －                             | －                             | －                                  |
| 70 億 円 //                                                                                                               | 7                      | －                                                                               | 1                 | 4                  | 4                              | 5                             | 3                             | －                            | 1                              | －                              | －                             | －                             | －                                  |
| 100 億 円 //                                                                                                              | 10                     | －                                                                               | 1                 | 2                  | 5                              | 2                             | 2                             | －                            | －                              | 1                              | －                             | －                             | －                                  |
| 合 計                                                                                                                     | Total                  | 807                                                                             | 24,998            | 61,524             | 64,671                         | 26,061                        | 6,319                         | 2,155                        | 1,002                          | 554                            | 327                           | 255                           | 465                                |

| <div> <div>人 数</div> <div>Number of persons</div> </div> <div> <div>課税価格階級</div> <div>Taxable amount range</div> </div> |                        | <div>課税状況</div> <div>Statistics of taxation</div>                               |                   |                    |                                |                               |                               |                              |                                |                                |                               |                               |                                    |
|-------------------------------------------------------------------------------------------------------------------------|------------------------|---------------------------------------------------------------------------------|-------------------|--------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|--------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------------|
|                                                                                                                         |                        | <div>法定相続人員別被相続人数</div> <div>Number of ancestors by number of legal heirs</div> |                   |                    |                                |                               |                               |                              |                                |                                |                               |                               |                                    |
|                                                                                                                         |                        | 0 人<br>のもの<br>Nobody                                                            | 1 人<br>のもの<br>One | 2 人<br>のもの<br>Pair | 3 人<br>のもの<br>Three<br>persons | 4 人<br>のもの<br>Four<br>persons | 5 人<br>のもの<br>Five<br>persons | 6 人<br>のもの<br>Six<br>persons | 7 人<br>のもの<br>Seven<br>persons | 8 人<br>のもの<br>Eight<br>persons | 9 人<br>のもの<br>Nine<br>persons | 10 人<br>のもの<br>Ten<br>persons | 10人超<br>のもの<br>Over ten<br>persons |
| 5 千万円以下                                                                                                                 | 50 million yen or less | 205                                                                             | 5,326             | 7,665              | 2,008                          | 37                            | 12                            | 5                            | 1                              | －                              | －                             | －                             | 1                                  |
| 5 千万円 超                                                                                                                 | Over 50 million yen    | 302                                                                             | 10,404            | 26,799             | 26,655                         | 9,195                         | 1,992                         | 626                          | 292                            | 118                            | 49                            | 32                            | 5                                  |
| 1 億 円 //                                                                                                                | 100                    | 171                                                                             | 4,433             | 11,576             | 13,030                         | 6,262                         | 1,759                         | 680                          | 348                            | 224                            | 152                           | 126                           | 240                                |
| 2 億 円 //                                                                                                                | 200                    | 48                                                                              | 892               | 2,654              | 3,395                          | 1,971                         | 575                           | 195                          | 103                            | 50                             | 43                            | 32                            | 72                                 |
| 3 億 円 //                                                                                                                | 300                    | 22                                                                              | 463               | 1,362              | 2,040                          | 1,324                         | 400                           | 145                          | 61                             | 43                             | 14                            | 22                            | 41                                 |
| 5 億 円 //                                                                                                                | 500                    | 4                                                                               | 110               | 387                | 681                            | 452                           | 161                           | 42                           | 12                             | 5                              | 8                             | 1                             | 10                                 |
| 7 億 円 //                                                                                                                | 700                    | 3                                                                               | 65                | 224                | 367                            | 281                           | 104                           | 29                           | 14                             | 10                             | 3                             | 1                             | 3                                  |
| 10 億 円 //                                                                                                               | 1 billion yen          | 3                                                                               | 38                | 148                | 300                            | 248                           | 76                            | 26                           | 7                              | 8                              | 2                             | 1                             | 2                                  |
| 20 億 円 //                                                                                                               | 2                      | －                                                                               | 17                | 30                 | 53                             | 57                            | 20                            | 5                            | 3                              | －                              | 1                             | －                             | 3                                  |
| 30 億 円 //                                                                                                               | 3                      | 1                                                                               | 3                 | 14                 | 23                             | 23                            | 12                            | 8                            | －                              | －                              | －                             | －                             | －                                  |
| 50 億 円 //                                                                                                               | 5                      | －                                                                               | －                 | 7                  | 5                              | 7                             | －                             | 2                            | －                              | －                              | －                             | －                             | －                                  |
| 70 億 円 //                                                                                                               | 7                      | －                                                                               | 1                 | 4                  | 4                              | 5                             | 3                             | －                            | 1                              | －                              | －                             | －                             | －                                  |
| 100 億 円 //                                                                                                              | 10                     | －                                                                               | 1                 | 2                  | 5                              | 2                             | 2                             | －                            | －                              | 1                              | －                             | －                             | －                                  |
| 合 計                                                                                                                     | Total                  | 759                                                                             | 21,753            | 50,872             | 48,566                         | 19,864                        | 5,116                         | 1,763                        | 842                            | 459                            | 272                           | 215                           | 377                                |

(注) この表は、「(1) 人員、課税価格、税額」の「被相続人の数」欄を法定相続人員別に示したものである。

Note: This table shows “Number of ancestors” in “(1) Number of persons, Taxable amount, and Amount of tax” by number of legal heirs.



(3) 国税局別被相続人の数

Number of ancestors by Regional Taxation Bureaus

(単位：人)  
(In persons)

| 国 税 局<br>Regional Taxation Bureau |  |  | 申 告 状 況<br>Statistics of filing returns |                        |                         |                            |                            |                            |                            |                       |                       |                       |                       |                       |                        |          |
|-----------------------------------|--|--|-----------------------------------------|------------------------|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|----------|
|                                   |  |  | 課 税 価 格 階 級<br>Taxable amount range     |                        |                         |                            |                            |                            |                            |                       |                       |                       |                       |                       |                        |          |
|                                   |  |  | 5 千万円<br>以 下                            | 5 千万円<br>超             | 1 億円<br>超               | 2 億円<br>超                  | 3 億円<br>超                  | 5 億円<br>超                  | 7 億円<br>超                  | 10億円<br>超             | 20億円<br>超             | 30億円<br>超             | 50億円<br>超             | 70億円<br>超             | 100億円<br>超             | 合計       |
|                                   |  |  | 50 million<br>yen or less               | Over 50<br>million yen | Over 100<br>million yen | Over 200<br>million<br>yen | Over 300<br>million<br>yen | Over 500<br>million<br>yen | Over 700<br>million<br>yen | Over 1<br>billion yen | Over 2<br>billion yen | Over 3<br>billion yen | Over 5<br>billion yen | Over 7<br>billion yen | Over 10<br>billion yen | Total    |
| 札 幌 Sapporo                       |  |  | 840                                     | 2, 347                 | 947                     | 210                        | 108                        | 37                         | 14                         | 17                    | 4                     | －                     | 1                     | －                     | 1                      | 4, 526   |
| 仙 台 Sendai                        |  |  | 1, 419                                  | 3, 956                 | 1, 658                  | 402                        | 224                        | 65                         | 28                         | 19                    | 4                     | 1                     | －                     | －                     | －                      | 7, 776   |
| 関 東 信 越 Kanto Shinetsu            |  |  | 5, 117                                  | 12, 239                | 5, 302                  | 1, 240                     | 699                        | 224                        | 122                        | 93                    | 14                    | 8                     | 2                     | －                     | 2                      | 25, 062  |
| 東 京 Tokyo                         |  |  | 16, 513                                 | 26, 241                | 13, 626                 | 3, 568                     | 2, 235                     | 800                        | 495                        | 479                   | 110                   | 54                    | 13                    | 9                     | 7                      | 64, 150  |
| 金 沢 Kanazawa                      |  |  | 617                                     | 2, 165                 | 917                     | 189                        | 81                         | 25                         | 18                         | 8                     | 1                     | 1                     | 1                     | －                     | －                      | 4, 023   |
| 名 古 屋 Nagoya                      |  |  | 5, 152                                  | 12, 687                | 5, 977                  | 1, 492                     | 866                        | 216                        | 125                        | 64                    | 14                    | 3                     | 1                     | 4                     | 1                      | 26, 602  |
| 大 阪 Osaka                         |  |  | 5, 897                                  | 13, 928                | 6, 790                  | 1, 716                     | 1, 010                     | 307                        | 191                        | 129                   | 33                    | 11                    | 3                     | 5                     | 1                      | 30, 021  |
| 広 島 Hiroshima                     |  |  | 1, 661                                  | 4, 772                 | 2, 038                  | 405                        | 198                        | 54                         | 36                         | 10                    | 3                     | 2                     | －                     | －                     | －                      | 9, 179   |
| 高 松 Takamatsu                     |  |  | 870                                     | 2, 783                 | 1, 109                  | 225                        | 121                        | 36                         | 13                         | 13                    | －                     | －                     | －                     | －                     | 1                      | 5, 171   |
| 福 岡 Fukuoka                       |  |  | 1, 256                                  | 3, 337                 | 1, 589                  | 357                        | 220                        | 64                         | 37                         | 16                    | 4                     | 2                     | －                     | －                     | －                      | 6, 882   |
| 熊 本 Kumamoto                      |  |  | 834                                     | 2, 212                 | 939                     | 182                        | 105                        | 35                         | 16                         | 7                     | 1                     | 2                     | －                     | －                     | －                      | 4, 333   |
| 沖 縄 Okinawa                       |  |  | 164                                     | 554                    | 422                     | 125                        | 105                        | 23                         | 10                         | 7                     | 2                     | 1                     | －                     | －                     | －                      | 1, 413   |
| 合 計 Total                         |  |  | 40, 340                                 | 87, 221                | 41, 314                 | 10, 111                    | 5, 972                     | 1, 886                     | 1, 105                     | 862                   | 190                   | 85                    | 21                    | 18                    | 13                     | 189, 138 |

| 国 税 局<br>Regional Taxation Bureau |         |         | 課 税 状 況<br>Statistics of taxation   |                        |                         |                            |                            |                            |                            |                       |                       |                       |                       |                       |                        |       |
|-----------------------------------|---------|---------|-------------------------------------|------------------------|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|-------|
|                                   |         |         | 課 税 価 格 階 級<br>Taxable amount range |                        |                         |                            |                            |                            |                            |                       |                       |                       |                       |                       |                        |       |
|                                   |         |         | 5 千万円<br>以 下                        | 5 千万円<br>超             | 1 億円<br>超               | 2 億円<br>超                  | 3 億円<br>超                  | 5 億円<br>超                  | 7 億円<br>超                  | 10億円<br>超             | 20億円<br>超             | 30億円<br>超             | 50億円<br>超             | 70億円<br>超             | 100億円<br>超             | 合計    |
|                                   |         |         | 50 million<br>yen or less           | Over 50<br>million yen | Over 100<br>million yen | Over 200<br>million<br>yen | Over 300<br>million<br>yen | Over 500<br>million<br>yen | Over 700<br>million<br>yen | Over 1<br>billion yen | Over 2<br>billion yen | Over 3<br>billion yen | Over 5<br>billion yen | Over 7<br>billion yen | Over 10<br>billion yen | Total |
| 札 幌 Sapporo                       | 472     | 2, 038  | 891                                 | 207                    | 107                     | 36                         | 14                         | 17                         | 4                          | －                     | 1                     | －                     | 1                     | 3, 788                |                        |       |
| 仙 台 Sendai                        | 679     | 3, 461  | 1, 569                              | 399                    | 224                     | 64                         | 28                         | 19                         | 4                          | 1                     | －                     | －                     | －                     | 6, 448                |                        |       |
| 関 東 信 越 Kanto Shinetsu            | 2, 063  | 10, 771 | 4, 984                              | 1, 234                 | 697                     | 222                        | 122                        | 93                         | 14                         | 8                     | 2                     | －                     | 2                     | 20, 212               |                        |       |
| 東 京 Tokyo                         | 5, 027  | 22, 781 | 12, 841                             | 3, 533                 | 2, 217                  | 795                        | 495                        | 477                        | 110                        | 53                    | 13                    | 9                     | 7                     | 48, 358               |                        |       |
| 金 沢 Kanazawa                      | 307     | 1, 945  | 876                                 | 188                    | 81                      | 24                         | 18                         | 8                          | 1                          | 1                     | 1                     | －                     | －                     | 3, 450                |                        |       |
| 名 古 屋 Nagoya                      | 2, 001  | 11, 222 | 5, 679                              | 1, 480                 | 861                     | 215                        | 125                        | 64                         | 14                         | 3                     | 1                     | 4                     | 1                     | 21, 670               |                        |       |
| 大 阪 Osaka                         | 2, 372  | 12, 247 | 6, 400                              | 1, 701                 | 1, 003                  | 306                        | 191                        | 129                        | 32                         | 11                    | 3                     | 5                     | 1                     | 24, 401               |                        |       |
| 広 島 Hiroshima                     | 828     | 4, 253  | 1, 932                              | 403                    | 198                     | 54                         | 36                         | 10                         | 3                          | 2                     | －                     | －                     | －                     | 7, 719                |                        |       |
| 高 松 Takamatsu                     | 455     | 2, 468  | 1, 061                              | 224                    | 119                     | 36                         | 12                         | 13                         | －                          | －                     | －                     | －                     | 1                     | 4, 389                |                        |       |
| 福 岡 Fukuoka                       | 611     | 2, 897  | 1, 478                              | 356                    | 220                     | 64                         | 37                         | 15                         | 4                          | 2                     | －                     | －                     | －                     | 5, 684                |                        |       |
| 熊 本 Kumamoto                      | 397     | 1, 932  | 899                                 | 182                    | 105                     | 34                         | 16                         | 7                          | 1                          | 2                     | －                     | －                     | －                     | 3, 575                |                        |       |
| 沖 縄 Okinawa                       | 48      | 454     | 391                                 | 123                    | 105                     | 23                         | 10                         | 7                          | 2                          | 1                     | －                     | －                     | －                     | 1, 164                |                        |       |
| 合 計 Total                         | 15, 260 | 76, 469 | 39, 001                             | 10, 030                | 5, 937                  | 1, 873                     | 1, 104                     | 859                        | 189                        | 84                    | 21                    | 18                    | 13                    | 150, 858              |                        |       |

(注) この表は、「(1) 人員、課税価格、税額」の「被相続人の数」欄を国税局別に示したものである。

Note: This table shows “Number of ancestors” in “(1) Number of persons, Taxable amount, and Amount of tax” by Regional Taxation Bureaus.

5－3 相続財産種類別

Breakdown of Inherited Property by Type

被相続人数、取得財産価額（その１）  
Number of ancestors, and Value of properties acquired(Part1)

| 取得財産等の種類<br>Type of properties acquired, etc. |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 申告状況<br>Statistics of filing returns |                                        |                               |                                        |
|-----------------------------------------------|----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------------------|----------------------------------------|-------------------------------|----------------------------------------|
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 令和3年分 2021                           |                                        | 令和4年分 2022                    |                                        |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 被相続人の数<br>Number of ancestors        | 取得財産価額<br>Value of properties acquired | 被相続人の数<br>Number of ancestors | 取得財産価額<br>Value of properties acquired |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 人<br>Person                          | 百万円<br>Million yen                     | 人<br>Person                   | 百万円<br>Million yen                     |
| Land<br>土地                                    | 田（耕作権及び永小作権を含む。）<br>畑（耕作権及び永小作権を含む。）<br>宅地（借地権を含む。）<br>（内配偶者居住権に基づく敷地利用権）              | Rice field (including cultivation right and perennial tenant right)<br>Farm land (including cultivation right and perennial tenant right)<br>Housing land (including leasehold)<br>Right to use the grounds based on spouse's right to residence                                                                                                                                | Forest land<br>その他土地<br>計 |                                      |                                        |                               |                                        |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 24, 295                              | 262, 171                               | 26, 509                       | 274, 469                               |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 30, 225                              | 565, 522                               | 33, 110                       | 604, 181                               |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 149, 204                             | 5, 671, 041                            | 165, 516                      | 6, 115, 502                            |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 内 Including 1, 312                   | 内 Including 7, 585                     | 内 Including 1, 257            | 内 Including 7, 206                     |
| Business (agriculture) property<br>事業（農業）用財産  | 機械器具、農耕具、じゅう器、備品<br>商品、製品、半製品、原材料、農産物等<br>売掛金<br>その他の財産<br>計                           | Machinery, Implements, Utensils, Equipment<br>Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.<br>Account receivable<br>Other properties<br>Subtotal                                                                                                                                                                                            |                           | 24, 570                              | 70, 028                                | 26, 960                       | 74, 139                                |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 33, 442                              | 704, 409                               | 37, 152                       | 768, 783                               |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 実 Actual 152, 059                    | 7, 273, 172                            | 実 Actual 168, 655             | 7, 837, 075                            |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 144, 038                             | 1, 212, 645                            | 159, 839                      | 1, 324, 433                            |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 内 Including 1, 599                   | 内 Including 5, 767                     | 内 Including 1, 547            | 内 Including 5, 973                     |
| Securities<br>有価証券                            | 特定同族会社の株式及び出資<br>同上以外の株式及び出資<br>公債及び社債<br>投資・貸付信託受益証券<br>計                             | Stocks and investment to specified family company<br>Stocks and investment other than mentioned above<br>Public bond and Corporate bond<br>Investment/ Loan trust beneficiary certificate<br>Subtotal                                                                                                                                                                           |                           | 11, 041                              | 31, 605                                | 11, 976                       | 33, 923                                |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 1, 538                               | 5, 721                                 | 1, 683                        | 5, 291                                 |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 2, 421                               | 7, 277                                 | 2, 553                        | 6, 588                                 |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 6, 780                               | 32, 084                                | 7, 188                        | 39, 161                                |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 実 Actual 16, 136                     | 76, 687                                | 実 Actual 17, 205              | 84, 964                                |
| Other properties<br>その他の財産                    | 現金、預貯金等<br>家庭用財産<br>生命保険金等<br>退職手当金等<br>立そ<br>計                                        | Cash, Deposit, etc.<br>Household properties<br>Life insurance amount, etc.<br>Retirement allowance, etc.<br>Standing timber<br>Others<br>Subtotal                                                                                                                                                                                                                               |                           | 16, 265                              | 893, 714                               | 17, 221                       | 825, 235                               |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 91, 146                              | 1, 417, 440                            | 101, 103                      | 1, 746, 526                            |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 14, 029                              | 236, 081                               | 14, 199                       | 236, 178                               |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 48, 993                              | 860, 708                               | 54, 834                       | 961, 426                               |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 実 Actual 110, 885                    | 3, 407, 943                            | 実 Actual 122, 687             | 3, 769, 364                            |
| Obligation etc.<br>債務等                        | 現家庭用財産<br>その他の財産<br>合 計<br>相続時精算課税適用財産価額<br>債務等<br>計<br>差引純資産価額<br>暦年課税分贈与財産価額<br>課税価額 | Household properties<br>Life insurance amount, etc.<br>Retirement allowance, etc.<br>Standing timber<br>Others<br>Subtotal<br>Total<br>Donated property value (taxation system for settlement at the time of inheritance)<br>Obligation<br>Funeral expenses<br>Subtotal<br>Amount of calculated net assets<br>Donated property value (calendar-year taxation)<br>Taxable amount |                           | 169, 144                             | 7, 412, 587                            | 188, 634                      | 8, 428, 033                            |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 93, 824                              | 36, 779                                | 102, 252                      | 43, 972                                |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 49, 727                              | 892, 513                               | 57, 520                       | 1, 040, 141                            |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 7, 044                               | 218, 736                               | 7, 522                        | 232, 846                               |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 3, 593                               | 4, 250                                 | 3, 804                        | 4, 685                                 |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 135, 550                             | 1, 252, 588                            | 151, 370                      | 1, 355, 919                            |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 実 Actual 143, 196                    | 2, 368, 087                            | 実 Actual 160, 073             | 2, 633, 591                            |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 実 Actual 169, 804                    | 21, 787, 900                           | 実 Actual 189, 296             | 24, 121, 431                           |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 7, 513                               | 256, 201                               | 8, 135                        | 271, 485                               |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 148, 085                             | 1, 555, 928                            | 165, 227                      | 1, 657, 094                            |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 164, 910                             | 260, 310                               | 183, 954                      | 291, 710                               |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 実 Actual 166, 895                    | 1, 816, 238                            | 実 Actual 186, 111             | 1, 948, 804                            |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 169, 670                             | 20, 227, 862                           | 189, 138                      | 22, 444, 112                           |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 27, 411                              | 156, 878                               | 30, 562                       | 176, 732                               |
|                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |                           | 169, 670                             | 20, 384, 740                           | 189, 138                      | 22, 620, 844                           |

調査対象等： 1 令和4年分は、その年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者について、令和5年10月31日までの申告による課税事績を「申告書（修正申告書を除く。）」に基づいて作成した。  
2 令和3年分は、その年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者について、令和4年10月31日までの申告による課税事績を「申告書（修正申告書を除く。）」に基づいて作成した。

(注) 1 「5－1 申告・課税状況」と「5－3 相続財産種類別」は、調査対象等が異なるため、人員、金額等は一致しない。  
2 「被相続人の数」欄の「実」は、実人員を示す。

Subject of survey, etc.: 1 The figures in the column "2022," based on "Returns (except for Amended Returns)," show the taxation statistics of returns filed through October 31, 2023, with respect to persons who acquired property from ancestors, whose year of death is 2022, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.  
2 The figures in the column "2021" based on "Returns (except for Amended Returns)," show the taxation statistics of returns filed through October 31, 2022, with respect to persons who acquired property from ancestors, whose year of death is 2021, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.

Note: 1 As "5-1 Statistics of filing returns and Statistics of Taxation" and "5-3 Breakdown of Inherited Property by Type" differ in Subject of survey, etc., number of taxpayers and amount of money, etc. do not equal.  
2 "Actual" in the column "Number of ancestors" means actual number of ancestors.

被相続人数、取得財産価額（その２）  
Number of ancestors, and Value of properties acquired(Part2)

| 取得財産等の種類<br>Type of properties acquired, etc. |                                   |                     |                                                                                    | 課税状況<br>Statistics of taxation |                                        |                               |                                        |
|-----------------------------------------------|-----------------------------------|---------------------|------------------------------------------------------------------------------------|--------------------------------|----------------------------------------|-------------------------------|----------------------------------------|
|                                               |                                   |                     |                                                                                    | 令和３年分 2021                     |                                        | 令和４年分 2022                    |                                        |
|                                               |                                   |                     |                                                                                    | 被相続人の数<br>Number of ancestors  | 取得財産価額<br>Value of properties acquired | 被相続人の数<br>Number of ancestors | 取得財産価額<br>Value of properties acquired |
| Land<br>土地                                    | 宅地（借地権を含む。）<br>（内配偶者居住権に基づく敷地利用権） | 田（耕作権及び永小作権を含む。）    | Rice field (including cultivation right and perennial tenant right)                | 人<br>Person                    | 百万円<br>Million yen                     | 人<br>Person                   | 百万円<br>Million yen                     |
|                                               |                                   | 畑（耕作権及び永小作権を含む。）    | Farm land (including cultivation right and perennial tenant right)                 | 20,636                         | 236,997                                | 22,579                        | 247,701                                |
|                                               |                                   | 宅地（借地権を含む。）         | Housing land (including leasehold)                                                 | 25,690                         | 536,220                                | 28,397                        | 574,981                                |
|                                               |                                   | （内配偶者居住権に基づく敷地利用権）  | Right to use the grounds based on spouse's right to residence                      | 115,997                        | 5,037,960                              | 129,712                       | 5,452,921                              |
|                                               |                                   | 山林                  | Forest land                                                                        | 内 Including 1,055              | 内 Including 5,899                      | 内 Including 1,009             | 内 Including 5,519                      |
|                                               |                                   | その他の土地              | Other land                                                                         | 20,728                         | 64,129                                 | 22,856                        | 67,564                                 |
|                                               |                                   | 計 Subtotal          |                                                                                    | 28,539                         | 667,471                                | 31,847                        | 725,612                                |
|                                               |                                   | 家屋、構築物              | House, Structures                                                                  | 実 Actual 118,452               | 6,542,777                              | 実 Actual 132,398              | 7,068,780                              |
|                                               |                                   | （内配偶者居住権）           | Spouse's right to residence                                                        | 112,659                        | 1,013,291                              | 125,994                       | 1,109,214                              |
|                                               |                                   | 事業（農業）用財産           |                                                                                    | 内 Including 1,231              | 内 Including 4,582                      | 内 Including 1,184             | 内 Including 4,751                      |
| Business (agriculture) property               | 事業（農業）用財産                         | 機械器具、農耕具、じゅう器、備品    | Machinery, Implements, Utensils, Equipment                                         | 9,419                          | 27,002                                 | 10,127                        | 28,724                                 |
|                                               |                                   | 商品、製品、半製品、原材料、農産物等  | Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.   | 1,181                          | 4,485                                  | 1,257                         | 4,423                                  |
|                                               |                                   | 売掛金                 | Account receivable                                                                 | 1,981                          | 6,321                                  | 2,035                         | 5,553                                  |
|                                               |                                   | その他の財産              | Other properties                                                                   | 5,656                          | 27,669                                 | 5,946                         | 34,126                                 |
|                                               |                                   | 計 Subtotal          |                                                                                    | 実 Actual 13,642                | 65,477                                 | 実 Actual 14,475               | 72,827                                 |
|                                               |                                   | 特定同族会社の株式及び出資       | Stocks and investment to specified family company                                  | 14,087                         | 868,823                                | 15,012                        | 797,463                                |
|                                               |                                   | 同上以外の株式及び出資         | Stocks and investment other than mentioned above                                   | 75,257                         | 1,329,577                              | 83,943                        | 1,649,752                              |
|                                               |                                   | 公債及び社債              | Public bond and Corporate bond                                                     | 12,075                         | 218,737                                | 12,362                        | 220,904                                |
|                                               |                                   | 投資・貸付信託受益証券         | Investment/ Loan trust beneficiary certificate                                     | 41,591                         | 803,309                                | 46,896                        | 902,069                                |
|                                               |                                   | 計 Subtotal          |                                                                                    | 実 Actual 91,335                | 3,220,446                              | 実 Actual 101,753              | 3,570,188                              |
| Securities                                    | 有価証券                              | 現金、預貯金等             | Cash, Deposit, etc.                                                                | 133,908                        | 6,684,643                              | 150,452                       | 7,630,411                              |
|                                               |                                   | 家庭用財産               | Household properties                                                               | 74,893                         | 30,511                                 | 82,448                        | 37,359                                 |
|                                               |                                   | 生命保険金等              | Life insurance amount, etc.                                                        | 42,758                         | 800,049                                | 50,037                        | 943,365                                |
|                                               |                                   | 退職手当金等              | Retirement allowance, etc.                                                         | 5,525                          | 196,059                                | 5,945                         | 208,440                                |
|                                               |                                   | 立木の他                | Standing timber Others                                                             | 3,117                          | 3,752                                  | 3,354                         | 4,201                                  |
|                                               |                                   | 計 Subtotal          |                                                                                    | 110,260                        | 1,122,363                              | 124,063                       | 1,221,532                              |
|                                               |                                   | 合計 Total            |                                                                                    | 実 Actual 116,243               | 2,122,224                              | 実 Actual 130,885              | 2,377,538                              |
|                                               |                                   | 相続時精算課税適用財産価額       | Donated property value (taxation system for settlement at the time of inheritance) | 実 Actual 134,237               | 19,679,368                             | 実 Actual 150,822              | 21,866,316                             |
|                                               |                                   | 債務等                 | Obligation                                                                         | 6,751                          | 245,368                                | 7,324                         | 260,422                                |
|                                               |                                   | 葬式費用                | Funeral expenses                                                                   | 120,160                        | 1,282,853                              | 134,945                       | 1,369,804                              |
| Other properties                              | その他の財産                            | 計 Subtotal          |                                                                                    | 131,386                        | 211,376                                | 147,657                       | 238,592                                |
|                                               |                                   | 差引純資産価額             | Amount of calculated net assets                                                    | 実 Actual 132,743               | 1,494,229                              | 実 Actual 149,163              | 1,608,396                              |
|                                               |                                   | 暦年課税分贈与財産価額         | Donated property value (calendar-year taxation)                                    | 134,275                        | 18,430,507                             | 150,858                       | 20,518,342                             |
|                                               |                                   | 課税価額 Taxable amount |                                                                                    | 24,701                         | 146,846                                | 27,600                        | 165,661                                |
|                                               |                                   |                     |                                                                                    | 134,275                        | 18,577,353                             | 150,858                       | 20,684,003                             |
|                                               |                                   |                     |                                                                                    |                                |                                        |                               |                                        |
|                                               |                                   |                     |                                                                                    |                                |                                        |                               |                                        |
|                                               |                                   |                     |                                                                                    |                                |                                        |                               |                                        |
|                                               |                                   |                     |                                                                                    |                                |                                        |                               |                                        |
|                                               |                                   |                     |                                                                                    |                                |                                        |                               |                                        |

調査対象等： 1 令和４年分は、その年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）について、令和５年10月31日までの申告による課税実績を「申告書（修正申告書を除く。）」に基づいて作成した。

2 令和３年分は、その年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）について、令和４年10月31日までの申告による課税実績を「申告書（修正申告書を除く。）」に基づいて作成した。

(注) 1 「５－１ 申告・課税状況」と「５－３ 相続財産種類別」は、調査対象等が異なるため、人員、金額等は一致しない。

2 「被相続人の数」欄の「実」は、実人員を示す。

Subject of survey, etc.: 1 The figures in the column "2022," based on "Returns (except for Amended Returns)," show the taxation statistics of returns filed through October 31, 2023, with respect to persons who acquired property from ancestors, whose year of death is 2022, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.

2 The figures in the column "2021" based on "Returns (except for Amended Returns)," show the taxation statistics of returns filed through October 31, 2022, with respect to persons who acquired property from ancestors, whose year of death is 2021, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.

Note: 1 As "5-1 Statistics of filing returns and Statistics of Taxation" and "5-3 Breakdown of Inherited Property by Type" differ in Subject of survey, etc., number of taxpayers and amount of money, etc. do not equal.

2 "Actual" in the column "Number of ancestors" means actual number of ancestors.

# 6 贈 与 税

統計表を見る方のために

## 1 利用上の注意

この章は、令和4年1月1日から12月31日までの間（以下「令和4年中」という。）に財産の贈与を受けた者について、令和5年6月30日までの申告又は処理（更正、決定等）による事績を、全数調査の方法で調査・集計したものである。ただし、「6-1 申告・課税状況」の「(3) 課税状況における申告又は処理の別」及び「(5) 加算税の状況」については、令和4年中に財産の贈与を受けた者のうち、申告義務のある者（住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。）について、令和5年6月30日までの申告又は処理による課税事績を調査・集計し、また、令和3年以前に財産の贈与を受けた者についての申告又は処理による課税事績についても調査・集計している。

## 2 用語の説明（令和4年分）

この章における用語の意義は、次のとおりである。

- (1) 農地等納税猶予税額 農業の後継者が贈与を受けた一定の農地等の価額に対応する贈与税額は、一定の要件の下に、その農地等の贈与者の死亡の日まで納税が猶予され、その猶予される贈与税額を「農地等納税猶予税額」という（措置法第70条の4）。
- (2) 株式等納税猶予税額 中小企業における経営の承継の円滑化に関する法律の認定を都道府県知事から受ける非上場会社の後継者である受贈者（経営承継受贈者）が、贈与者から当該非上場会社の株式等を贈与により一定期間内に取得をし、その会社を運営していく場合には、経営承継受贈者が納付すべき贈与税のうち、その株式等（一定の部分に限る。）に係る課税価格に対応する贈与税の納税が猶予され、その猶予される贈与税額を「株式等納税猶予税額」という（措置法第70条の7）。
- (3) 特例株式等納税猶予税額 中小企業における経営の承継の円滑化に関する法律の認定を都道府県知事から受ける非上場会社の後継者である受贈者（特例経営承継受贈者）が、贈与者から非上場会社の株式等を贈与により一定期間内に取得をし、その会社を運営していく場合には、特例経営承継受贈者が納付すべき贈与税のうち、その株式等に係る課税価格に対応する贈与税の納税が猶予され、その猶予される贈与税額を「特例株式等納税猶予税額」という（措置法第70条の7の5）。
- (4) 医療法人持分納税猶予税額 認定医療法人の持分を有する人（贈与者）がその持分の全部又は一部の放棄をしたことにより、その認定医療法人の持分を有する他の人（受贈者）に贈与税が課される場合には、納付すべき贈与税のうち、その放棄により受けた経済的利益の価額に対応する贈与税については、一定の要件を満たすことにより、認定移行計画に記載された移行期限まで、その納税が猶予され、その猶予される贈与税額を「医療法人持分納税猶予税額」という（措置法第70条の7の9）。
- (5) 事業用資産納税猶予税額 中小企業における経営の承継の円滑化に関する法律の認定を都道府県知事から受ける後継者である受贈者（特例事業受贈者）が青色申告（租税特別措置法第25条の2第3項の規定の適用に係るものに限る。）に係る事業（不動産貸付業等を除く。）を行っていた贈与者からその事業に係る特定事業用資産の全てを贈与により一定期間内に取得をし、その事業を営んでいく場合には、特例事業受贈者が納付すべき贈与税のうち、その特定事業用資産に係る課税価格に対応する贈与税の納税が猶予され、その猶予される贈与税額を「事業用資産納税猶予税額」という（措置法第70条の6の8）。
- (6) 特例贈与財産 直系尊属（父母や祖父母など）である贈与者から財産の贈与を受け、かつ、受贈者が贈与の年の1月1日において18歳（令和4年3月31日以前の贈与については、20歳。以下同じ。）以上である場合には、「特例税率」を適用して贈与税額が計算され、その「特例税率」の適用がある財産を「特例贈与財産」という。
- (7) 一般贈与財産 直系尊属以外の贈与者から財産の贈与を受けた場合や受贈者が贈与の年の1月1日において18歳未満である場合には、「一般税率」を適用して贈与税額が計算され、その「一般税率」の適用がある財産を「一般贈与財産」という。
- (8) 住宅取得等資金の非課税制度 父母や祖父母など直系尊属からの贈与により、自己の居住の用に供する住宅用の家屋の新築若しくは取得又は増改築等の対価に充てるための金銭（住宅取得等資金）を取得した場合において、一定の要件を満たすときは、一定の限度額までの金額について、贈与税が非課税となる制度をいう（措置法第70条の2）。
- (9) 教育資金の非課税制度 受贈者（30歳未満の者に限る。）が、教育資金に充てるため、金融機関等との一定の契約に基づき、受贈者の直系尊属から①信託受益権を付与された場合、②書面による贈与により取得した金銭を銀行等に預入をした場合又は③書面による贈与により取得した金銭等で証券会社等で有価証券を購入した場合には、これらの信託受益権、金銭又は金銭等の価額のうち1,500万円までの金額に相当する部分の価額については、金融機関等の営業所等を経由して教育資金非課税申告書を提出することにより贈与税が非課税となる制度をいう（措置法第70条の2の2）。  
また、受贈者が30歳に達するなどにより、教育資金口座に係る契約が終了した場合に、非課税拠出額から教育資金支出額（学校等以外に支払う金銭については、500万円が限度であり、管理残額がある場合には管理残額を含む。）を控除した残額があるときは、その残額がその契約が終了した日の属する年に贈与があったこととなる。
- (10) 結婚・子育て資金の非課税制度 受贈者（18歳以上50歳未満の者に限る。）が、結婚・子育て資金に充てるため、金融機関等との一定の契約に基づき、受贈者の直系尊属から①信託受益権を付与された場合、②書面による贈与により取得した金銭を銀行等に預入をした場合又は③書面による贈与により取得した金銭等で証券会社等で有価証券を購入した場合には、これらの信託受益権、金銭又は金銭等の価額のうち1,000万円までの金銭に相当する部分の価額については、金融機関等の営業所等を経由して結婚・子育て資金非課税申告書を提出することにより贈与税が非課税となる制度をいう（措置法第70条の2の3）。  
また、受贈者が50歳に達するなどにより、結婚・子育て資金口座に係る契約が終了した場合には、非課税拠出額から結婚・子育て資金支出額（結婚に際して支払う金銭については、300万円が限度であり、管理残額がある場合には管理残額を含む。）を控除した残額があるときは、その残額はその契約が終了した日の属する年に贈与があったこととなる。

### 3 贈与税の税率等（令和4年分）

(1) 暦年課税

1年間に贈与を受けた財産の価額の合計額から基礎控除額 110 万円を控除した残額を下の表により贈与税額を計算。

【特例税率（特例贈与財産）】

| 基礎控除後の<br>課税価格 | 200 万円<br>以下 | 400 万円<br>以下 | 600 万円<br>以下 | 1,000 万円<br>以下 | 1,500 万円<br>以下 | 3,000 万円<br>以下 | 4,500 万円<br>以下 | 4,500 万円<br>超 |
|----------------|--------------|--------------|--------------|----------------|----------------|----------------|----------------|---------------|
| 税 率            | 10%          | 15%          | 20%          | 30%            | 40%            | 45%            | 50%            | 55%           |
| 控 除 額          | —            | 10 万円        | 30 万円        | 90 万円          | 190 万円         | 265 万円         | 415 万円         | 640 万円        |

【一般税率（一般贈与財産）】

| 基礎控除後の<br>課税価格 | 200 万円<br>以下 | 300 万円<br>以下 | 400 万円<br>以下 | 600 万円<br>以下 | 1,000 万円<br>以下 | 1,500 万円<br>以下 | 3,000 万円<br>以下 | 3,000 万円<br>超 |
|----------------|--------------|--------------|--------------|--------------|----------------|----------------|----------------|---------------|
| 税 率            | 10%          | 15%          | 20%          | 30%          | 40%            | 45%            | 50%            | 55%           |
| 控 除 額          | —            | 10 万円        | 25 万円        | 65 万円        | 125 万円         | 175 万円         | 250 万円         | 400 万円        |

(2) 相続時精算課税

特定贈与者ごとに、1年間に贈与を受けた相続時精算課税適用財産の価額の合計額から相続時精算課税の特別控除額を控除した金額に 20% の税率を乗じて贈与税額を計算。

### 4 贈与税の主な諸控除

- (1) 配偶者控除 婚姻期間が 20 年以上である配偶者から、居住用不動産又は居住用不動産を取得するための金銭の贈与を受けた場合で、贈与を受けた年の翌年の 3 月 15 日までにその居住用不動産を自己の居住の用に供し、かつ、その後引き続き居住の用に供する見込みであるときに、2,000 万円と居住用不動産の価額とのいずれか少ない金額が、当該贈与による取得財産価額から控除される。  
なお、この配偶者控除は、同一の配偶者からは一生に一度しか適用を受けることができない。
- (2) 基礎控除 1年間に贈与を受けた財産の価額の合計額から 110 万円が控除される。
- (3) 医療法人持分税額控除 認定医療法人の持分を有する者（贈与者）がその持分の全部又は一部を放棄したことにより、その認定医療法人の持分を有する他の者（受贈者）に贈与税が課される場合に、その受贈者がその放棄の時からその放棄により受けた利益に係る贈与税の申告期限までの間に、認定医療法人の持分の全部又は一部を放棄したときには、放棄した持分に相当する贈与税額が、その受贈者の贈与税額から控除される（措置法第 70 条の 7 の 10）。
- (4) 相続時精算課税に係る特別控除 特定贈与者ごとに、1年間に贈与を受けた相続時精算課税適用財産の価額の合計額から、2,500 万円（前年までにこの相続時精算課税の特別控除額を使用した場合には、2,500 万円から既に使用した額を控除した金額）と特定贈与者ごとの贈与税の課税価格とのいずれか低い金額が控除される。

## 6 Gift Tax

For the people who use the statistical tables

### 1 Notes on use

This section shows the taxation statistics for those who acquired property as gifts during 2022 based on returns filed or cases processed (corrections or determinations, etc.) made by June 30, 2023 by complete survey.

However, the tables of “(3) Statistics of filing returns or cases processed of Statistics of taxation” and “(5) Statistics of additional tax” in “6-1 Statistics of filing returns and Statistics of Taxation” were shows the taxation statistics for those who acquired property as gifts during 2022 based on returns filed or cases processed (corrections or determinations, etc.) made by June 30, 2023 (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption for the acquisition of a residence by fund donation, under the condition that the rest of the value does not exceed the amount of the basic exemption) and also shows the taxation statistics for those who acquired property as gifts before 2021 based on returns filed or cases processed.

### 2 Terminology (for 2022)

The following terms in this section mean as follows.

- (1) Amount of postponed tax payment for agricultural land, etc. Refers to the amount of gift tax corresponding to the value of the gifted agricultural land, etc., for which the payment is postponed under certain requirements until the day when a donor of the agricultural land, etc. died. This can be applied when the donee is the successor of the agricultural business (Special Taxation Measure Law Sec.70.4).
- (2) Deferred tax amount on stocks, etc. In the event that donees who are the successors of an unlisted company that obtains approval from prefectural governors under the Act on Facilitation of Succession of Management of Small and Medium Sized Enterprises (donees succeeding to business) acquire stocks, etc. of the relevant unlisted company from the donor as gifts in a certain period of time and continue to manage the company, payment of the gift tax that corresponds to the taxable price of the stocks, etc. (limited to a certain part), which is a part of the gift tax that the donees succeeding to business shall pay, will be deferred. The amount of gift tax to be deferred is referred to as Deferred tax amount on stocks, etc. (Special Taxation Measure Law Sec. 70. 7).
- (3) Special deferred tax amount of stocks, etc. In the event that donees who are the successors of an unlisted company that obtains approval from prefectural governors under the Act on Facilitation of Succession of Management of Small and Medium Sized Enterprises (donees succeeding to special business) acquire stocks, etc. of the relevant unlisted company from the donor as gifts in a certain period of time and continue to manage the company, payment of the gift tax that corresponds to the taxable price of the stocks, etc., which is a part of the gift tax that the donees succeeding to special business shall pay, will be deferred. The amount of gift tax to be deferred is referred to as Special deferred tax amount on stocks, etc. (Special Taxation Measure Law Sec. 70. 7. 5).
- (4) Amount of postponed tax payment for interests in medical corporations Refers to the amount of gift tax corresponding to the value of the benefits received through renunciation for which the payment is postponed under certain conditions until the deadlines for transfer described in authorized transfer plans. This can be applied when persons holding interests in authorized medical corporations (donors) renounce part or all of the interests, and as a result, gift tax is imposed on other persons holding interests in the authorized medical corporations (donees)(Special Taxation Measure Law Sec.70.7.9).
- (5) Deferred tax amount on business assets In the event that donees who are the successors of a business that obtains approval from prefectural governors for application to the Act on Facilitation of Succession of Management of Small and Medium Sized Enterprises (donees to business assets in special provisions) acquire all of the specified assets associated with the business (excluding real property lending business) by gift from the donor who ran the business and filed blue returns for it (limited to the cases prescribed by Article 25-2 Paragraph 3 of the Act on Special Measures Concerning Taxation) in a certain period of time, and run the business, payment of the gift tax that corresponds to the taxable price of the specified business assets out of the gift tax that the donees to business assets in special provisions shall pay will be deferred. This term refers to the amount of gift tax to be deferred (Special Taxation Measure Law Sec. 70. 6. 8).
- (6) Special gift property Refer to the property to which "special tax rates" apply at the calculation of the amount of gift tax. This can be applied when a donee receives property as gifts from a donor who is a lineal ascendant (parents or grandparents, etc.), and is over 18 years of age (in case of receiving property as gifts from a donor who is a lineal ascendant before March 31 2022, the age is 20, the same applies below).
- (7) General gift property Refer to the property to which "general tax rates" apply at the calculation of the amount of gift tax. The "general tax rates" can be applied when a donee receives property as gifts from a donor who is not a lineal ascendant, or is 18 years of age or below as of January 1 in the year of donation.
- (8) Tax exemption system for the acquisition of a residence by fund donation When a person receives from his/her parents, grandparents, or other lineal ascendants money as a gift to be used for constructing or acquiring a residential building for private use or extending and rebuilding his/her own house (residence acquisition fund) under certain conditions, up to a certain limits of the residence acquisition fund will be exempted from the gift tax(Special Taxation Measure Law Sec.70.2).
- (9) Tax exemption system for educational funds When a donee who is under 30 years old (1) is given a trust beneficiary right by his/her lineal ascendants, (2) deposits money acquired as gifts in writing from them into a bank etc., or (3) invests money etc. acquired as gifts in writing from them in securities in a securities company etc., according to an agreement with a financial institution etc. in order for an educational fund, up to 15 million yen of the value of the trust beneficiary right, money or money etc. will be exempted from gift tax by submitting a Return Form for a Tax-exempt Educational Fund through a branch etc. of a financial institution etc (Special Taxation Measure Law Sec.70.2.2).  
And, when the agreement terminates for reasons such as the donee reaching the age of 30, the balance remaining after deducting the payment amount of the educational fund (the payment to other than a school etc. being up to 5 million yen) from the tax-exempt donation shall be regarded to be donated in the year when the agreement terminates.
- (10) Tax exemption system for marriage and childcare funds When a donee who is between 18 and 50 years old (1) is given a trust beneficiary right by his/her lineal ascendants, (2) deposits money acquired as gifts in writing from them into a bank etc., or (3) invests money etc. acquired as gifts in writing from them in securities in a securities company etc., according to an agreement with a financial institution etc. in order for a marriage and childcare fund, up to 10 million yen of the value of the trust beneficiary right, money or money etc. will be exempted from gift tax by submitting a Return Form for a Tax-exempt Marriage and Childcare Fund through a branch etc. of a financial institution etc (Special Taxation Measure Law Sec.70.2.3).  
And, when the agreement terminates for reasons such as the donee reaching the age of 50, the balance remaining after deducting the payment amount of the marriage and childcare fund (the remaining balance for the management, if any, being deductible) from the tax-exempt donation shall be regarded to be donated in the year when the agreement terminates.

### 3 Tax rate of gift tax, etc. (for 2022)

#### (1) Calendar-Year Taxation

Regarding the amount remaining after deducting the basic exemption of 1.1 million yen from the total value of the property received as a gift in the period of one year, gift tax is calculated using the table below.

[Special tax rate (Special gift property)]

| Taxation amount after basic exemption | 2 million yen or less | 4 million yen or less | 6 million yen or less | 10 million yen or less | 15 million yen or less | 30 million yen or less | 45 million yen or less | Over 45 million yen  |
|---------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|----------------------|
| Tax rate                              | 10%                   | 15%                   | 20%                   | 30%                    | 40%                    | 45%                    | 50%                    | 55%                  |
| Amount of deduction                   | Million yen<br>—      | Million yen<br>0. 10  | Million yen<br>0. 30  | Million yen<br>0. 90   | Million yen<br>1. 90   | Million yen<br>2. 65   | Million yen<br>4. 15   | Million yen<br>6. 40 |

[General tax rate (General gift property)]

| Taxation amount after basic exemption | 2 million yen or less | 3 million yen or less | 4 million yen or less | 6 million yen or less | 10 million yen or less | 15 million yen or less | 30 million yen or less | Over 30 million yen  |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|----------------------|
| Tax rate                              | 10%                   | 15%                   | 20%                   | 30%                   | 40%                    | 45%                    | 50%                    | 55%                  |
| Amount of deduction                   | Million yen<br>—      | Million yen<br>0. 10  | Million yen<br>0. 25  | Million yen<br>0. 65  | Million yen<br>1. 25   | Million yen<br>1. 75   | Million yen<br>2. 50   | Million yen<br>4. 00 |

#### (2) Taxation System for Settlement at Time of Inheritance

Gift tax is calculated by multiplying by a tax rate of 20% the figure calculated by deducting the special exemption (taxation system for settlement at the time of inheritance) from the total value of the property which is received as a gift within the period of one year and to which the taxation system for settlement at the time of inheritance is applied. The gift tax is calculated separately for each specified donor.

### 4 Major deductions for gift tax

#### (1) Exemption for spouse

In the case of a marital term of more than 20 years, when residential real estate or money for acquisition of residential real estate is donated to a spouse from his or her spouse, and the real estate is being used or will be used for his or her dwelling by March 15 of the next year, either the value of the residential real estate or 20 million yen, whichever is smaller, is deducted from the value of property acquired by gift.

As to the gift from the same spouse, this exemption for spouse is applicable only once for life.

#### (2) Basic exemption

1.1 million yen is deducted from the total amount of value of properties donated for a year.

#### (3) Amount of tax credit for interests in medical corporations

When persons holding interests in authorized medical corporations (donors) renounce part or all of the interest, and as a result, gift tax is imposed on other persons holding interests in the authorized medical corporations (donees), and when the donees renounce part or all of the interest in authorized medical corporations during the period from the renunciation until the due date of declaration of gift tax pertaining to the benefits received from the renunciation, the amount of gift tax corresponding to the interest renounced is deducted from the amount of gift tax to be paid by the donees (Special Taxation Measure Law Sec.70.7.10).

#### (4) Special exemption (taxation system for settlement at the time of inheritance)

For each specified donor, the smaller of the following two is deducted from the total value of the property which is received as a gift within the period of one year and to which the taxation system for settlement at time of inheritance is applied: 25 million yen (that portion of the 25 million yen special exemption remaining if the special exemption was claimed in the previous year or earlier) or the value of the gift tax for the specified donor.

6－1 申告・課税状況  
Statistics of filing returns and Statistics of Taxation

(1) 申告・課税状況（合計分）  
Statistics of filing returns and Statistics of Taxation (Total)

| 区 分<br>Type                                                                                                                                                                                                                                                                                                 |                                                                        | 申告状況<br>Statistics of filing returns        |                                                     | 課税状況<br>Statistics of taxation              |                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------|---------------------------------------------|-----------------------------------------------------|
|                                                                                                                                                                                                                                                                                                             |                                                                        | 人 員<br>Number of taxpayers                  | 金 額<br>Amount of money                              | 人 員<br>Number of taxpayers                  | 金 額<br>Amount of money                              |
| 取得財産価額（本年分）<br>配 偶 者 控 除 額<br>基 礎 、 特 別 控 除 額<br>基 礎 、 特 別 控 除 後 の 課 税 価 格<br>贈 与 税 額<br>外 国 税 額 控 除 額<br>医 療 法 人 持 分 税 額 控 除 額<br>差 引 税 額<br>農 地 等 納 税 猶 予 税 額<br>株 式 等 納 税 猶 予 税 額<br>特 例 株 式 等 納 税 猶 予 税 額<br>医 療 法 人 持 分 納 税 猶 予 税 額<br>事 業 資 産 納 税 猶 予 税 額<br>納 付 税 額<br>災 害 減 免 法 第 4 条 に よ る 免 除 税 額 | Value of properties acquired (for the current year)                    | 人 員<br>Person<br>-<br>Excluding<br>506, 680 | 百万円<br>million yen<br>-<br>Excluding<br>2, 379, 184 | 人 員<br>Person<br>-<br>Excluding<br>434, 135 | 百万円<br>million yen<br>-<br>Excluding<br>2, 341, 732 |
|                                                                                                                                                                                                                                                                                                             | Amount of exemption for spouse                                         | 7, 698                                      | 82, 691                                             | 7, 698                                      | 82, 691                                             |
|                                                                                                                                                                                                                                                                                                             | Amount of basic and special exemption                                  | 470, 512                                    | 905, 232                                            | 433, 006                                    | 863, 996                                            |
|                                                                                                                                                                                                                                                                                                             | Taxable amount after basic and special exemption                       |                                             |                                                     | 388, 462                                    | 1, 395, 045                                         |
|                                                                                                                                                                                                                                                                                                             | Amount of gift tax                                                     |                                             |                                                     | 388, 462                                    | 329, 133                                            |
|                                                                                                                                                                                                                                                                                                             | Credit for foreign tax                                                 |                                             |                                                     | 103                                         | 537                                                 |
|                                                                                                                                                                                                                                                                                                             | Amount of tax credit for interests in medical corporations             |                                             |                                                     | 10                                          | 5, 913                                              |
|                                                                                                                                                                                                                                                                                                             | Amount of tax after deduction                                          |                                             |                                                     | 388, 457                                    | 322, 683                                            |
|                                                                                                                                                                                                                                                                                                             | Amount for tax payment postponed for agricultural land                 |                                             |                                                     | 14                                          | 128                                                 |
|                                                                                                                                                                                                                                                                                                             | Deferred tax amount on stocks, etc.                                    |                                             |                                                     | 26                                          | 1, 349                                              |
|                                                                                                                                                                                                                                                                                                             | Special deferred tax amount of stocks, etc.                            |                                             |                                                     | 742                                         | 67, 046                                             |
|                                                                                                                                                                                                                                                                                                             | Amount for tax payment postponed for interests in medical corporations |                                             |                                                     | -                                           | -                                                   |
|                                                                                                                                                                                                                                                                                                             | Deferred tax amount on business assets                                 |                                             |                                                     | 3                                           | 0                                                   |
|                                                                                                                                                                                                                                                                                                             | Amount of tax payment                                                  |                                             |                                                     | 387, 894                                    | 254, 159                                            |
|                                                                                                                                                                                                                                                                                                             | Amount of exemption of tax by "Disaster Exemption Act to Sec. 4"       |                                             |                                                     | -                                           | -                                                   |

調査対象等： 「申告状況」は、令和4年中に財産の贈与を受けた者について、令和5年6月30日までの申告又は処理（更正、決定等）による事績を「申告書、決議書等」に基づいて作成した。  
「課税状況」は、令和4年中に財産の贈与を受けた者のうち、申告義務のある者（住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。）について、令和5年6月30日までの申告又は処理（更正、決定等）による事績を「申告書、決議書等」に基づいて作成した。

- (注) 1 外書は、災害減免法第6条の適用を受けた人員及び被害を受けた部分の価額を示す。
- 2 人員について、(暦年課税分①)と(相続時精算課税分②)に重複する者があるため、①②の合計は(合計分)と一致しない。
- 3 (暦年課税分①)の「取得財産価額(本年分)」の人員について、「内 特例贈与財産分」の人員と「内 一般贈与財産分」の人員に重複する者があるため、「内 特例贈与財産分」の人員と「内 一般贈与財産分」の人員の合計は「取得財産価額(本年分)」の人員と一致しない。
- 4 (相続時精算課税分②)の「申告状況」は、「課税状況」と一致するため記載を省略している(6-2、6-3において同じ)。

申告・課税状況（暦年課税分①）  
Statistics of filing returns and Statistics of taxation (Calendar-Year Taxation ①)

| 区 分<br>Type                                                                                                                                                          |                                                            | 申告状況<br>Statistics of filing returns |                                   | 課税状況<br>Statistics of taxation |                                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|--------------------------------------|-----------------------------------|--------------------------------|-----------------------------------|
|                                                                                                                                                                      |                                                            | 人 員<br>Number of taxpayers           | 金 額<br>Amount of money            | 人 員<br>Number of taxpayers     | 金 額<br>Amount of money            |
| 取得財産価額（本年分）<br>内 特 例 贈 与 財 産 分<br>内 一 般 贈 与 財 産 分<br>配 偶 者 控 除 額<br>基 礎 控 除 額<br>基 礎 控 除 後 の 課 税 価 格<br>贈 与 税 額<br>外 国 税 額 控 除 額<br>医 療 法 人 持 分 税 額 控 除 額<br>差 引 税 額 | Value of properties acquired (for the current year)        | 人 員<br>Person<br>464, 846            | 百万円<br>million yen<br>1, 689, 918 | 人 員<br>Person<br>392, 301      | 百万円<br>million yen<br>1, 652, 466 |
|                                                                                                                                                                      | Special gift property                                      | 249, 950                             | 978, 390                          | 226, 688                       | 954, 644                          |
|                                                                                                                                                                      | General gift property                                      | 216, 088                             | 711, 528                          | 168, 723                       | 697, 821                          |
|                                                                                                                                                                      | Amount of exemption for spouse                             | 7, 698                               | 82, 691                           | 7, 698                         | 82, 691                           |
|                                                                                                                                                                      | Amount of basic exemption                                  | 429, 788                             | 472, 767                          | 392, 301                       | 431, 531                          |
|                                                                                                                                                                      | Taxable amount after basic exemption                       |                                      |                                   | 384, 382                       | 1, 138, 244                       |
|                                                                                                                                                                      | Amount of gift tax                                         |                                      |                                   | 384, 382                       | 277, 773                          |
|                                                                                                                                                                      | Credit for foreign tax                                     |                                      |                                   | 98                             | 509                               |
|                                                                                                                                                                      | Amount of tax credit for interests in medical corporations |                                      |                                   | 10                             | 5, 913                            |
|                                                                                                                                                                      | Amount of tax after deduction                              |                                      |                                   | 384, 373                       | 271, 351                          |

申告・課税状況（相続時精算課税分②）  
Statistics of filing returns and Statistics of taxation (Taxation System for Settlement at the Time of Inheritance ②)

| 区 分<br>Type                                                                                                                                                                                                                                                                                                              |  | 申 告 状 況                      |                        | 課 税 状 況                    |                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------|------------------------|----------------------------|------------------------|
|                                                                                                                                                                                                                                                                                                                          |  | Statistics of filing returns |                        | Statistics of taxation     |                        |
|                                                                                                                                                                                                                                                                                                                          |  | 人 員<br>Number of taxpayers   | 金 額<br>Amount of money | 人 員<br>Number of taxpayers | 金 額<br>Amount of money |
| 取得財産価額（本年分）<br>Value of properties acquired<br>(for the current year)<br><br>特 別 控 除 額<br>Amount of special exemption<br><br>特別控除後の課税価格<br>Taxable amount after special<br>exemption<br><br>贈 与 税 額<br>Amount of gift tax<br><br>外 国 税 額 控 除 額<br>Credit for foreign tax<br><br>差 引 税 額<br>Amount of tax after deduction |  |                              |                        | 人<br>Person                | 百万円<br>million yen     |
|                                                                                                                                                                                                                                                                                                                          |  |                              |                        | 43, 429                    | 689, 267               |
|                                                                                                                                                                                                                                                                                                                          |  |                              |                        | 42, 265                    | 432, 465               |
|                                                                                                                                                                                                                                                                                                                          |  |                              |                        | 4, 367                     | 256, 801               |
|                                                                                                                                                                                                                                                                                                                          |  |                              |                        | 4, 367                     | 51, 360                |
|                                                                                                                                                                                                                                                                                                                          |  |                              |                        | 6                          | 28                     |
|                                                                                                                                                                                                                                                                                                                          |  | 4, 365                       | 51, 332                |                            |                        |

Subject of survey, etc.:

This table for statistics of filing returns is prepared based on "Returns, resolutions, etc." which describe the returns filed or cases processed (corrections or determinations, etc.) through June 30, 2023 with respect to persons who acquire property as gifts during 2022.

This table for statistics of taxation is of persons acquiring property as gift during 2022, with regard to those obligated to declare those acquisitions (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption system for the acquisition of a residence by fund donation, under the condition that the rest of the value does not exceed the amount of the basic exemption), taxation performance based upon returns filed and cases processed (corrections, determinations, etc.) by June 30, 2023, has been prepared in accordance with "Returns, resolutions, etc.".

- Note: 1 "Excluding" shows number of taxpayer who applied for "Disaster Exemption Act to Sec. 6" and the amount of a part of the damage of "Disaster Exemption Act to Sec. 6".
- 2 Of the Number of taxpayers, "Total" is not equal to the total of "Calendar-Year Taxation ①" and "Taxation System for Settlement at the Time of Inheritance ②" due to the existence of overlapping persons in ① and ②.
- 3 Of the Number of persons of "Value of properties acquired (for the current year)" in (Calendar-Year Taxation ①), "Total" is not equal to the total of "Special gift property" and "General gift property" due to the existence of overlapping persons between them.
- 4 Since "Statistics of filing returns" of " (Taxation System for Settlement at the Time of Inheritance ②)" equal to "Statistics of taxation", its description is omitted.



## (参考 1) 住宅取得等資金の非課税制度の状況

## Re1. Status of the tax exemption system for the acquisition of a residence by fund donation

| 区 分<br>Type                                                                           | 人 員<br>Number of taxpayers | 金 額<br>Amount of money         |
|---------------------------------------------------------------------------------------|----------------------------|--------------------------------|
|                                                                                       | 人<br>Person                | 百万円<br>million yen             |
| 住 宅 取 得 等 資 金 の 金 額<br>Amount of the fund donation for the acquisition of a residence | 49,991                     | 内 Including 340,483<br>370,916 |

調査対象等： 令和 4 年中に財産の贈与を受けた者について、令和 5 年 6 月 30 日までの申告又は処理（更正、決定等）による事績を「申告書、決議書等」に基づいて作成した。  
 (注) 「金額」欄の「内」は、非課税の適用を受けた金額を示す。

Subject of survey, etc.: Records regarding the results of declarations or processes (corrections, determinations, etc.) handled by June 30, 2023, for persons who acquired property as a gift in 2022 were prepared based on "Returns, resolutions, etc".

Note: In the "Amount of money" column, "Including" means the amount of tax exempted.

## (参考 2) 教育資金の非課税制度の状況

## Re2. Status of the tax exemption system for educational funds

| 区 分<br>Type                                                                                                                            | 人 員<br>Number of taxpayers | 金 額<br>Amount of money |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------|
|                                                                                                                                        | 人<br>Person                | 百万円<br>million yen     |
| 非 課 税 抛 出 額<br>Amount of tax-exempt donation                                                                                           | 18,357                     | 127,795                |
| 教 育 資 金 支 出 額<br>( 管 理 契 約 終 了 分 )<br>Amount of the educational fund that was spent (that the agreement for the management terminated) | 9,965                      | 54,892                 |

調査対象等： 令和 4 年中に財産の贈与を受けた者等について、「非課税抛出額」を「教育資金非課税申告書」等に基づいて作成した。  
 令和 4 年中に教育資金管理契約が終了した者について、「教育資金支出額」を「教育資金管理契約の終了に関する調書」に基づいて作成した。

Subject of survey, etc.: With regard to persons who received a gift of property during 2022, "the amount of tax-exempt donation" has been prepared in accordance with the "Return Form for a Tax-exempt Educational Fund", etc.

With regard to a person for whom an agreement for the management of an educational fund terminated during 2022, "the amount of the educational fund that was spent" has been prepared in accordance with the "Report on Termination of an Agreement for the Management of an Education Fund."

## (参考 3) 結婚・子育て資金の非課税制度の状況

## Re3. Status of the tax exemption system for marriage and childcare funds

| 区 分<br>Type                                                                                                                                               | 人 員<br>Number of taxpayers | 金 額<br>Amount of money |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------|
|                                                                                                                                                           | 人<br>Person                | 百万円<br>million yen     |
| 非 課 税 抛 出 額<br>Amount of tax-exempt donation                                                                                                              | 372                        | 1,697                  |
| 結 婚 ・ 子 育 て 資 金 支 出 額<br>( 管 理 契 約 終 了 分 )<br>Amount of the marriage and childcare fund that was spent (that the agreement for the management terminated) | 249                        | 699                    |

調査対象等： 令和 4 年中に財産の贈与を受けた者等について、「非課税抛出額」を「結婚・子育て資金非課税申告書」等に基づいて作成した。  
 令和 4 年中に結婚・子育て資金管理契約が終了した者について、「結婚・子育て資金支出額」を「結婚・子育て資金管理契約の終了に関する調書」に基づいて作成した。

Subject of survey, etc.: With regard to persons who received a gift of property during 2022, "the amount of tax-exempt donation" has been prepared in accordance with the "Return Form for a Tax-exempt Marriage and Childcare Fund", etc.

With regard to a person for whom an agreement for the management of a marriage and childcare fund terminated during 2022, "the amount of the marriage and childcare fund that was spent" has been prepared in accordance with the "Report on Termination of an Agreement for the Management of a Marriage and Childcare Fund."

6 贈 与 税

(2) 課税状況の累年比較（合計分）

| Yearly comparison of statistics of taxation (Total) |      |                                             |                                   |                                   |                                   |                                  |                                |
|-----------------------------------------------------|------|---------------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|----------------------------------|--------------------------------|
| 区 分<br>Type                                         |      | 取 得 財 産 価 額<br>Value of properties acquired |                                   |                                   |                                   | 納 付 税 額<br>Amount of tax payment |                                |
|                                                     |      | 申 告 状 況<br>Statistics of filing returns     |                                   | 課 税 状 況<br>Statistics of taxation |                                   |                                  |                                |
|                                                     |      | 人 員<br>Number of taxpayers                  | 金 額<br>Amount of money            | 人 員<br>Number of taxpayers        | 金 額<br>Amount of money            | 人 員<br>Number of taxpayers       | 金 額<br>Amount of money         |
| 平成 29 年 分<br>30<br>令和 元<br>2<br>3<br>4              | 2017 | 人<br>Person<br>516, 019                     | 百万円<br>million yen<br>2, 024, 780 | 人<br>Person<br>428, 650           | 百万円<br>million yen<br>1, 978, 722 | 人<br>Person<br>378, 540          | 百万円<br>million yen<br>200, 350 |
|                                                     | 2018 | 502, 076                                    | 2, 083, 204                       | 415, 595                          | 2, 038, 374                       | 367, 767                         | 239, 652                       |
|                                                     | 2019 | 493, 057                                    | 2, 043, 516                       | 406, 092                          | 2, 000, 660                       | 358, 393                         | 210, 910                       |
|                                                     | 2020 | 489, 926                                    | 2, 142, 961                       | 402, 536                          | 2, 102, 532                       | 358, 631                         | 203, 148                       |
|                                                     | 2021 | 538, 567                                    | 2, 413, 861                       | 443, 429                          | 2, 372, 663                       | 394, 952                         | 255, 395                       |
|                                                     | 2022 | 506, 680                                    | 2, 379, 184                       | 434, 135                          | 2, 341, 732                       | 387, 894                         | 254, 159                       |

（注） この表は、「(1) 申告・課税状況（合計分）」を累年比較したものである。

Note: This table shows yearly comparison of “(1) Statistics of filing returns and Statistics of taxation (Total)”.

課税状況の累年比較（暦年課税分及び相続時精算課税分）

| Yearly comparison of statistics of taxation (Calendar-year taxation and taxation system for settlement at the time of inheritance) |                                                                                |                        |                                          |                        |                                          |                        |                                                                                                                         |                        |
|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------|------------------------------------------|------------------------|------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------|
| 区 分<br>Type                                                                                                                        | 暦 年 課 税 分<br>取 得 財 産 価 額<br>Donated property value<br>(Calendar-Year Taxation) |                        |                                          |                        |                                          |                        | 相 続 時 精 算 課 税 分<br>取 得 財 産 価 額<br>Donated property value (Taxation System for<br>Settlement at the Time of Inheritance) |                        |
|                                                                                                                                    |                                                                                |                        | 内 特 例 贈 与 財 産 分<br>Special gift property |                        | 内 一 般 贈 与 財 産 分<br>General gift property |                        |                                                                                                                         |                        |
|                                                                                                                                    | 人 員<br>Number of taxpayers                                                     | 金 額<br>Amount of money | 人 員<br>Number of taxpayers               | 金 額<br>Amount of money | 人 員<br>Number of taxpayers               | 金 額<br>Amount of money | 人 員<br>Number of taxpayers                                                                                              | 金 額<br>Amount of money |
|                                                                                                                                    | 人<br>Person                                                                    | 百万円<br>million yen     | 人<br>Person                              | 百万円<br>million yen     | 人<br>Person                              | 百万円<br>million yen     | 人<br>Person                                                                                                             | 百万円<br>million yen     |
| 平 成 29 年 分                                                                                                                         | 2017                                                                           | 385, 283               | 1, 368, 467                              | 207, 698               | 702, 238                                 | 179, 912               | 666, 229                                                                                                                | 44, 921                |
| 30                                                                                                                                 | 2018                                                                           | 374, 118               | 1, 489, 563                              | 203, 386               | 750, 636                                 | 173, 012               | 738, 927                                                                                                                | 42, 885                |
| 令 和 元                                                                                                                              | 2019                                                                           | 364, 978               | 1, 413, 194                              | 200, 004               | 751, 774                                 | 167, 350               | 661, 420                                                                                                                | 42, 548                |
| 2                                                                                                                                  | 2020                                                                           | 364, 214               | 1, 423, 701                              | 202, 084               | 757, 133                                 | 164, 650               | 666, 569                                                                                                                | 39, 823                |
| 3                                                                                                                                  | 2021                                                                           | 401, 007               | 1, 692, 726                              | 224, 644               | 928, 315                                 | 179, 356               | 764, 410                                                                                                                | 44, 167                |
| 4                                                                                                                                  | 2022                                                                           | 392, 301               | 1, 652, 466                              | 226, 688               | 954, 644                                 | 168, 723               | 697, 821                                                                                                                | 43, 429                |

（注） この表は、「(1) 申告・課税状況（暦年課税分①）・（相続時精算課税分②）」の「課税状況」欄を累年比較したものである。

Note: This table compares the column "Taxation Statistics" in “(Calendar-Year Taxation ①) and (Taxation System for Settlement at the Time of Inheritance ②) of (1) Statistics of filing returns and Statistics of taxation” on a yearly basis.

(3) 課税状況における申告又は処理の別

| Statistics of filing returns or cases processed of Statistics of taxation |   |            |                                     |                                             |                        |                                  |                        |
|---------------------------------------------------------------------------|---|------------|-------------------------------------|---------------------------------------------|------------------------|----------------------------------|------------------------|
| 区 分<br>Type                                                               |   |            |                                     | 取 得 財 産 価 額<br>Value of properties acquired |                        | 納 付 税 額<br>Amount of tax payment |                        |
|                                                                           |   |            |                                     | 人 員<br>Number of taxpayers                  | 金 額<br>Amount of money | 人 員<br>Number of taxpayers       | 金 額<br>Amount of money |
| For the current year<br>本年分                                               | { | 申 告 額      | Amount of self-assessment           | Person                                      | 百万円<br>million yen     | Person                           | 百万円<br>million yen     |
|                                                                           |   | 修正申告による増差額 | Amount increased by amended returns | 434, 032                                    | 2, 343, 198            | 387, 661                         | 253, 977               |
|                                                                           |   | 更正による増差額   | Amount increased by correction      | 1, 491                                      | 5, 042                 | 1, 613                           | 796                    |
|                                                                           |   | 更正等による減差額  | Amount reduced by correction, etc.  | 8                                           | 11                     | 3                                | 4                      |
|                                                                           |   | 決定額        | Amount determined                   | 525                                         | △ 6, 519               | 517                              | △ 618                  |
|                                                                           |   | 計          | Total                               | -                                           | -                      | -                                | -                      |
| For the preceding years<br>過 年 分                                          | { | 申 告 額      | Amount of self-assessment           | 20, 836                                     | 84, 644                | 20, 501                          | 13, 664                |
|                                                                           |   | 修正申告による増差額 | Amount increased by amended returns | 2, 527                                      | 9, 871                 | 2, 852                           | 2, 595                 |
|                                                                           |   | 更正による増差額   | Amount increased by correction      | 10                                          | 1, 979                 | 12                               | 1, 075                 |
|                                                                           |   | 更正等による減差額  | Amount reduced by correction, etc.  | 1, 363                                      | △ 5, 344               | 1, 385                           | △ 1, 009               |
|                                                                           |   | 決定額        | Amount determined                   | 11                                          | 391                    | 11                               | 180                    |
|                                                                           |   | 計          | Total                               | 実<br>Actual                                 | 23, 216                | 91, 541                          | 実<br>Actual            |
| Grand Total<br>合 計                                                        | { | 申 告 額      | Amount of self-assessment           | 454, 868                                    | 2, 427, 842            | 408, 162                         | 267, 641               |
|                                                                           |   | 修正申告による増差額 | Amount increased by amended returns | 4, 018                                      | 14, 913                | 4, 465                           | 3, 391                 |
|                                                                           |   | 更正による増差額   | Amount increased by correction      | 18                                          | 1, 990                 | 15                               | 1, 080                 |
|                                                                           |   | 更正等による減差額  | Amount reduced by correction, etc.  | 1, 888                                      | △ 11, 863              | 1, 902                           | △ 1, 627               |
|                                                                           |   | 決定額        | Amount determined                   | 11                                          | 391                    | 11                               | 180                    |
|                                                                           |   | 計          | Total                               | 実<br>Actual                                 | 457, 351               | 2, 433, 274                      | 実<br>Actual            |

調査対象等： 「本年分」は、令和 4 年中に財産の贈与を受けた者のうち、申告義務のある者（住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。）について、令和 5 年 6 月 30 日までの申告又は処理（更正、決定等）による課税実績を「申告書、決議書等」に基づいて作成した。  
「過年分」は、令和 3 年以前に財産の贈与を受けた者のうち、申告義務のある者（住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。）について、令和 4 年 7 月 1 日から令和 5 年 6 月 30 日までの間の申告又は処理（更正、決定等）による課税実績を「申告書、決議書等」に基づいて作成した。

（注） 「人員」欄の「実」は、実人員を示す。

Subject of survey, etc.: Regarding "For the current year", with respect to those who acquire property as gift during 2022, with regard to those obligated to declare those acquisitions (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption for the acquisition of a residence by fund donation, under the condition that the rest of the value does not exceed the amount of the basic exemption), taxation performance based upon returns filed and cases processed (corrections, determinations, etc.) by June 30, 2023, has been prepared in accordance with "Returns, resolutions, etc.".

Regarding "For the preceding year", with respect to persons obligated to declare the acquisitions of the persons who acquired property as gifts before 2021 (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption for the acquisition of a residence by fund donation, under the condition that the rest of the value does not exceed the amount of the basic exemption), taxation by returns filed or cases processed (corrections or determinations, etc.) made from July 1, 2022 to June 30, 2023 is shown based on "Returns, resolutions, etc."

Note: "Actual" in the column "Number of taxpayers" means actual number of taxpayers without overlaps.

(4) 国税局別の課税状況（合計分）  
Statistics of taxation by Regional Taxation Bureaus (Total)

| 項 目<br>Subject                  |                |          | 取 得 財 産 価 額<br>Value of properties acquired |                        |                                   |                        | 納 付 税 額<br>Amount of tax payment |                        |
|---------------------------------|----------------|----------|---------------------------------------------|------------------------|-----------------------------------|------------------------|----------------------------------|------------------------|
|                                 |                |          | 申告 状 況<br>Statistics of filing returns      |                        | 課 税 状 況<br>Statistics of taxation |                        |                                  |                        |
|                                 |                |          | 人 員<br>Number of taxpayers                  | 金 額<br>Amount of money | 人 員<br>Number of taxpayers        | 金 額<br>Amount of money | 人 員<br>Number of taxpayers       | 金 額<br>Amount of money |
| 国税局<br>Regional Taxation Bureau |                |          | 人<br>Person                                 | 百万円<br>million yen     | 人<br>Person                       | 百万円<br>million yen     | 人<br>Person                      | 百万円<br>million yen     |
| 札幌                              | Sapporo        | 14, 020  | 70, 771                                     | 12, 394                | 69, 912                           | 9, 658                 | 6, 024                           |                        |
| 仙台                              | Sendai         | 21, 013  | 100, 430                                    | 18, 343                | 99, 315                           | 14, 404                | 7, 050                           |                        |
| 関東信越                            | Kanto Shinetsu | 58, 511  | 262, 154                                    | 48, 993                | 257, 893                          | 42, 886                | 26, 162                          |                        |
| 東京                              | Tokyo          | 164, 029 | 818, 237                                    | 141, 135               | 805, 884                          | 131, 904               | 113, 915                         |                        |
| 金沢                              | Kanazawa       | 10, 634  | 53, 043                                     | 9, 053                 | 52, 426                           | 7, 948                 | 3, 657                           |                        |
| 名古屋                             | Nagoya         | 69, 246  | 290, 968                                    | 58, 780                | 286, 296                          | 54, 112                | 28, 235                          |                        |
| 大阪                              | Osaka          | 94, 402  | 410, 284                                    | 80, 473                | 401, 291                          | 73, 657                | 40, 253                          |                        |
| 広島                              | Hiroshima      | 22, 555  | 98, 402                                     | 19, 235                | 96, 976                           | 16, 538                | 8, 078                           |                        |
| 高松                              | Takamatsu      | 12, 699  | 54, 259                                     | 10, 733                | 53, 299                           | 9, 158                 | 4, 034                           |                        |
| 福岡                              | Fukuoka        | 20, 281  | 98, 580                                     | 18, 004                | 97, 593                           | 14, 782                | 8, 743                           |                        |
| 熊本                              | Kumamoto       | 13, 913  | 80, 692                                     | 12, 080                | 79, 787                           | 9, 078                 | 4, 279                           |                        |
| 沖縄                              | Okinawa        | 5, 377   | 41, 365                                     | 4, 912                 | 41, 060                           | 3, 769                 | 3, 728                           |                        |
| 合 計                             | Total          | 506, 680 | 2, 379, 184                                 | 434, 135               | 2, 341, 732                       | 387, 894               | 254, 159                         |                        |

(注) この表は、「(1) 申告・課税状況（合計分）」を国税局別にしたものである。  
Note: This table shows “(1) Statistics of filing returns and Statistics of Taxation” by Regional Taxation Bureaus.

国税局別の課税状況（暦年課税分及び相続時精算課税分）  
Taxation Statistics by Regional Taxation Bureau (Calendar-Year Taxation and Taxation System for Settlement at the Time of Inheritance)

| 項 目<br>Subject                  |         |                | 暦 年 課 税 分<br>取 得 財 産 価 額<br>Donated property value (Calendar-Year Taxation) |           |                        |         |                                    |         | 相 続 時 精 算 課 税 分<br>取 得 財 産 価 額<br>Donated property value (Taxation System<br>for Settlement at the Time of Inheritance) |         |                            |  |                        |  |
|---------------------------------|---------|----------------|-----------------------------------------------------------------------------|-----------|------------------------|---------|------------------------------------|---------|-------------------------------------------------------------------------------------------------------------------------|---------|----------------------------|--|------------------------|--|
|                                 |         |                | 内 特例贈与財産分<br>Special gift property                                          |           |                        |         | 内 一般贈与財産分<br>General gift property |         |                                                                                                                         |         |                            |  |                        |  |
|                                 |         |                | 人 員<br>Number of taxpayers                                                  |           | 金 額<br>Amount of money |         | 人 員<br>Number of taxpayers         |         | 金 額<br>Amount of money                                                                                                  |         | 人 員<br>Number of taxpayers |  | 金 額<br>Amount of money |  |
|                                 |         |                | 人<br>Person                                                                 |           | 百万円<br>million yen     |         | 人<br>Person                        |         | 百万円<br>million yen                                                                                                      |         | 人<br>Person                |  | 百万円<br>million yen     |  |
| 国税局<br>Regional Taxation Bureau |         |                |                                                                             |           |                        |         |                                    |         |                                                                                                                         |         |                            |  |                        |  |
| 札幌                              | 幌 仙台    | Sapporo        | 9,932                                                                       | 41,670    | 5,429                  | 22,666  | 4,585                              | 19,004  | 2,544                                                                                                                   | 28,243  |                            |  |                        |  |
| 仙 台                             | 越 信越    | Sendai         | 14,624                                                                      | 54,714    | 7,892                  | 28,662  | 6,827                              | 26,052  | 3,842                                                                                                                   | 44,601  |                            |  |                        |  |
| 関 東                             | 越 信越    | Kanto Shinetsu | 43,512                                                                      | 176,900   | 24,854                 | 98,166  | 19,028                             | 78,734  | 5,692                                                                                                                   | 80,993  |                            |  |                        |  |
| 東 京                             | 京 都     | Tokyo          | 132,612                                                                     | 607,203   | 81,802                 | 373,310 | 51,787                             | 233,893 | 8,861                                                                                                                   | 198,682 |                            |  |                        |  |
| 金 沢                             | 沢 金沢    | Kanazawa       | 8,072                                                                       | 37,946    | 4,601                  | 16,884  | 3,550                              | 21,062  | 1,025                                                                                                                   | 14,480  |                            |  |                        |  |
| 名 古 屋                           | 屋 名古屋   | Nagoya         | 54,671                                                                      | 211,179   | 30,928                 | 123,239 | 24,225                             | 87,940  | 4,303                                                                                                                   | 75,117  |                            |  |                        |  |
| 大 阪                             | 阪 大阪    | Osaka          | 74,793                                                                      | 297,043   | 42,935                 | 169,388 | 32,410                             | 127,655 | 5,914                                                                                                                   | 104,248 |                            |  |                        |  |
| 広 島                             | 島 広島    | Hiroshima      | 16,859                                                                      | 65,981    | 8,981                  | 34,883  | 8,056                              | 31,098  | 2,473                                                                                                                   | 30,995  |                            |  |                        |  |
| 高 松                             | 松 高松    | Takamatsu      | 9,328                                                                       | 35,081    | 4,815                  | 18,523  | 4,597                              | 16,558  | 1,463                                                                                                                   | 18,218  |                            |  |                        |  |
| 福 岡                             | 岡 福岡    | Fukuoka        | 15,070                                                                      | 61,798    | 8,106                  | 32,166  | 7,076                              | 29,632  | 3,024                                                                                                                   | 35,794  |                            |  |                        |  |
| 熊 本                             | 本 熊本    | Kumamoto       | 9,248                                                                       | 47,385    | 4,796                  | 30,210  | 4,532                              | 17,175  | 2,920                                                                                                                   | 32,401  |                            |  |                        |  |
| 沖 縄                             | 縄 沖縄    | Okinawa        | 3,580                                                                       | 15,566    | 1,549                  | 6,546   | 2,050                              | 9,020   | 1,368                                                                                                                   | 25,494  |                            |  |                        |  |
| 合 計                             | 計 Total |                | 392,301                                                                     | 1,652,466 | 226,688                | 954,644 | 168,723                            | 697,821 | 43,429                                                                                                                  | 689,267 |                            |  |                        |  |

(注) この表は、「(1) 申告・課税状況（暦年課税分①）・（相続時精算課税分②）」の「課税状況」欄を国税局別にしたものである。  
Note: This table shows the column "Statistics of taxation" in "(Calendar-Year Taxation ①) and (Taxation System for Settlement at the Time of Inheritance ②) of (1) Statistics of filing returns and Statistics of Taxation" by Regional Taxation Bureaus.

(5) 加算税の状況  
Statistics of additional tax

| 区 分<br>Type                   | 過 少 申 告 加 算 税<br>Additional tax for understatement |                        | 無 申 告 加 算 税<br>Additional tax for failure to file |                        | 重 加 算 税<br>Additional tax for fraud case |                        |
|-------------------------------|----------------------------------------------------|------------------------|---------------------------------------------------|------------------------|------------------------------------------|------------------------|
|                               | 人 員<br>Number of taxpayers                         | 金 額<br>Amount of money | 人 員<br>Number of taxpayers                        | 金 額<br>Amount of money | 人 員<br>Number of taxpayers               | 金 額<br>Amount of money |
| 人<br>Person                   | 人<br>Person                                        | 百万円<br>million yen     | 人<br>Person                                       | 百万円<br>million yen     | 人<br>Person                              | 百万円<br>million yen     |
| 本 年 分 For the current year    | 29                                                 | 2                      | 4,308                                             | 139                    | -                                        | -                      |
| 過 年 分 For the preceding years | 457                                                | 288                    | 13,944                                            | 1,389                  | 15                                       | 52                     |
| 合 計 Total                     | 486                                                | 290                    | 18,252                                            | 1,528                  | 15                                       | 52                     |

(注) 調査対象等は、「(3) 課税状況における申告又は処理の別」と同じである。  
Note: Subjects of survey, etc. are the same as in “(3) Statistics of filing returns or cases processed of Statistics of taxation”.

6－2 贈与財産価額階級別  
Breakdown of Donated Property by Value Range

(1) 人員、取得財産価額、税額

Number of persons, Value of properties acquired, Amount of tax

| 取得財産価額階級<br>Value range of property acquired                                                                                                                                      | 暦年課税分<br>Calendar-year taxation<br>①                                                                                                                 |                                                                                                                                                                |                                                                                                                                                                                                 |                                                                                                                                                                |                                                                                                                                                                                                 |                                                                                                                                                                                     | 相続時精算課税分<br>Taxation system for settlement<br>at the time of inheritance<br>② |                                        |                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------|---------------------------------------|
|                                                                                                                                                                                   | 申告状況<br>Statistics of filing returns                                                                                                                 |                                                                                                                                                                |                                                                                                                                                                                                 | 課税状況<br>Statistics of taxation                                                                                                                                 |                                                                                                                                                                                                 |                                                                                                                                                                                     | 申告状況<br>Statistics of filing returns                                          |                                        |                                       |
|                                                                                                                                                                                   | 人 員<br>Number of taxpayers                                                                                                                           | 取得財産価額<br>Value of properties acquired                                                                                                                         | 差引税額<br>Amount of tax after deduction                                                                                                                                                           | 人 員<br>Number of taxpayers                                                                                                                                     | 取得財産価額<br>Value of properties acquired                                                                                                                                                          | 差引税額<br>Amount of tax after deduction                                                                                                                                               | 人 員<br>Number of taxpayers                                                    | 取得財産価額<br>Value of properties acquired | 差引税額<br>Amount of tax after deduction |
| 150万円以下<br>150万円 超<br>200万円 〃<br>400万円 〃<br>700万円 〃<br>1,000万円 〃<br>2,000万円 〃<br>3,000万円 〃<br>5,000万円 〃<br>1億円 〃<br>3億円 〃<br>5億円 〃<br>10億円 〃<br>20億円 〃<br>30億円 〃<br>50億円 〃<br>合 計 | 1.5 million yen or less<br>Over 1.5 million yen<br>2<br>4<br>7<br>10<br>20<br>30<br>50<br>100<br>300<br>500<br>1 billion yen<br>2<br>3<br>5<br>Total | Person<br>million yen<br>177, 134<br>46, 114<br>135, 029<br>69, 043<br>19, 325<br>13, 796<br>2, 667<br>983<br>378<br>61<br>60<br>13<br>5<br>2<br>7<br>464, 936 | 164, 306<br>86, 283<br>399, 236<br>358, 146<br>163, 342<br>186, 441<br>63, 013<br>37, 169<br>26, 864<br>55, 898<br>24, 008<br>42, 738<br>17, 079<br>12, 772<br>7, 689<br>48, 463<br>1, 693, 450 | Person<br>million yen<br>104, 628<br>46, 114<br>135, 029<br>69, 043<br>19, 325<br>13, 796<br>2, 667<br>983<br>378<br>61<br>60<br>13<br>5<br>2<br>7<br>392, 430 | 126, 803<br>86, 283<br>399, 236<br>358, 146<br>163, 342<br>186, 441<br>63, 013<br>37, 169<br>26, 864<br>55, 898<br>24, 008<br>42, 738<br>17, 079<br>12, 772<br>7, 689<br>48, 463<br>1, 655, 946 | 1, 171<br>3, 546<br>25, 597<br>37, 275<br>25, 728<br>35, 005<br>12, 789<br>14, 344<br>12, 372<br>28, 065<br>12, 408<br>22, 362<br>8, 712<br>6, 997<br>4, 215<br>22, 537<br>273, 122 |                                                                               |                                        |                                       |

| 取得財産価額階級<br>Value range of property acquired                                                                                                                                      | 相続時精算課税分<br>Taxation system for settlement<br>at the time of inheritance<br>②                                                                        |                                                                                                                                                                 |                                                                                                                                                                                                                  | 合 計<br>Total<br>③                                                                                                                                                          |                                                                                                                                                                                 |                                                                                                                                                                                                    |                                                                                                                                                                                 |                                                                                                                                                                                                                             |                                                                                                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                   | 課税状況<br>Statistics of taxation                                                                                                                       |                                                                                                                                                                 |                                                                                                                                                                                                                  | 申告状況<br>Statistics of filing returns                                                                                                                                       |                                                                                                                                                                                 |                                                                                                                                                                                                    | 課税状況<br>Statistics of taxation                                                                                                                                                  |                                                                                                                                                                                                                             |                                                                                                                                                                                                             |
|                                                                                                                                                                                   | 人 員<br>Number of taxpayers                                                                                                                           | 取得財産価額<br>Value of properties acquired                                                                                                                          | 差引税額<br>Amount of tax after deduction                                                                                                                                                                            | 人 員<br>Number of taxpayers                                                                                                                                                 | 取得財産価額<br>Value of properties acquired                                                                                                                                          | 納付税額<br>Amount of tax payment                                                                                                                                                                      | 人 員<br>Number of taxpayers                                                                                                                                                      | 取得財産価額<br>Value of properties acquired                                                                                                                                                                                      | 納付税額<br>Amount of tax payment                                                                                                                                                                               |
| 150万円以下<br>150万円 超<br>200万円 〃<br>400万円 〃<br>700万円 〃<br>1,000万円 〃<br>2,000万円 〃<br>3,000万円 〃<br>5,000万円 〃<br>1億円 〃<br>3億円 〃<br>5億円 〃<br>10億円 〃<br>20億円 〃<br>30億円 〃<br>50億円 〃<br>合 計 | 1.5 million yen or less<br>Over 1.5 million yen<br>2<br>4<br>7<br>10<br>20<br>30<br>50<br>100<br>300<br>500<br>1 billion yen<br>2<br>3<br>5<br>Total | Person<br>million yen<br>2, 192<br>1, 544<br>6, 692<br>9, 510<br>7, 259<br>9, 728<br>3, 851<br>1, 167<br>665<br>425<br>71<br>72<br>22<br>6<br>4<br>3<br>43, 211 | Person<br>million yen<br>2, 132<br>2, 813<br>20, 389<br>51, 594<br>63, 799<br>140, 046<br>93, 125<br>44, 708<br>46, 329<br>68, 985<br>27, 184<br>49, 362<br>28, 742<br>14, 447<br>15, 803<br>17, 794<br>687, 252 | Person<br>million yen<br>58<br>25<br>118<br>157<br>186<br>386<br>635<br>2, 740<br>5, 580<br>11, 404<br>4, 956<br>9, 460<br>5, 623<br>2, 869<br>3, 131<br>3, 534<br>50, 863 | Person<br>million yen<br>178, 461<br>47, 471<br>141, 340<br>78, 388<br>26, 552<br>23, 515<br>6, 509<br>2, 177<br>1, 045<br>753<br>133<br>132<br>35<br>11<br>6<br>10<br>506, 538 | 165, 641<br>88, 762<br>418, 513<br>408, 902<br>226, 821<br>326, 413<br>155, 946<br>82, 814<br>73, 072<br>126, 769<br>51, 909<br>92, 332<br>45, 832<br>27, 219<br>23, 493<br>66, 262<br>2, 380, 701 | Person<br>million yen<br>105, 955<br>47, 471<br>141, 340<br>78, 388<br>26, 552<br>23, 515<br>6, 509<br>2, 177<br>1, 045<br>753<br>133<br>132<br>35<br>11<br>6<br>10<br>434, 032 | Person<br>million yen<br>128, 138<br>88, 762<br>418, 513<br>408, 902<br>226, 821<br>326, 413<br>155, 946<br>82, 814<br>73, 072<br>126, 769<br>51, 909<br>92, 332<br>45, 832<br>27, 219<br>23, 493<br>66, 262<br>2, 343, 198 | Person<br>million yen<br>1, 207<br>3, 555<br>25, 646<br>37, 322<br>25, 857<br>35, 123<br>12, 972<br>16, 002<br>13, 729<br>22, 811<br>9, 494<br>17, 725<br>6, 809<br>7, 758<br>2, 026<br>15, 942<br>253, 977 |

調査対象等： 「申告状況」は令和4年中に財産の贈与を受けた者について、令和5年6月30日までに提出された「申告書（修正申告書を除く。）」に基づいて作成した。

「課税状況」は令和4年中に財産の贈与を受けた者のうち、申告義務のある者（住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。）について、令和5年6月30日までに提出された「申告書（修正申告書を除く。）」に基づいて作成した。

(注) 1 「6－1 申告・課税状況」と「6－2 贈与財産価額階級別」は、調査対象等が異なるため、人員、金額等は一致しない。  
2 人員について、暦年課税分①と相続時精算課税分②に重複する者があるため、①②の合計は合計③と一致しない。

Subject of survey, etc.: This table for statistics of filing returns is prepared based on the basis of “returns (except for amended returns) filed by June 30, 2023 with respect to persons who acquire property as gifts during 2022.  
This table for statistics of taxation is of persons acquiring property as gift during 2022, with regard to those obligated acquisitions to declare those acquisitions (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption for the acquisition of a residence by fund donation, under the condition that the rest of the value does not exceed the amount of the basic exemption), the table was prepared on the basis of “returns (except for amended returns) filed by June 30, 2023.

Note: 1 As “6-1 Statistics of filing returns and Statistics of Taxation” and “6-2 Breakdown of Donated Property by Value Range” differ in Subject of survey, etc., number of taxpayers and amount of money, etc. do not equal.  
2 Of the Number of taxpayers, the Total ③ is not equal to the total of ①Calendar-Year Taxation and ②Taxation System for Settlement at the Time of Inheritance due to the existence of overlapping persons in ① and ②.

(2) 国税局別の人員（合計分）

Number of persons by Regional Taxation Bureaus (Total)

(単位：人)

(In person)

| 取得財産価額階級<br>Value range of property<br>acquired<br><br>国税局<br>Regional Taxation Bureau |     |                | 申告状況<br>Statistics of filing returns |                         |                       |                       |                       |                        |                        |                        |                        |
|----------------------------------------------------------------------------------------|-----|----------------|--------------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|
|                                                                                        |     |                | 150万円<br>以下                          | 150万円<br>超              | 200万円<br>超            | 400万円<br>超            | 700万円<br>超            | 1,000万円<br>超           | 2,000万円<br>超           | 3,000万円<br>超           | 5,000万円<br>超           |
|                                                                                        |     |                | 1.5 million yen<br>or less           | Over 1.5 million<br>yen | Over 2 million<br>yen | Over 4 million<br>yen | Over 7 million<br>yen | Over 10 million<br>yen | Over 20 million<br>yen | Over 30 million<br>yen | Over 50 million<br>yen |
| 札幌                                                                                     | 札幌  | Sapporo        | 4,225                                | 1,322                   | 3,825                 | 2,358                 | 1,030                 | 875                    | 233                    | 61                     | 41                     |
| 仙台                                                                                     | 仙台  | Sendai         | 6,650                                | 2,208                   | 5,827                 | 3,345                 | 1,309                 | 1,180                  | 320                    | 75                     | 49                     |
| 関東信越                                                                                   | 越前  | Kanto Shinetsu | 20,824                               | 5,817                   | 16,090                | 8,900                 | 3,005                 | 2,701                  | 728                    | 223                    | 97                     |
| 東京                                                                                     | 東京  | Tokyo          | 58,382                               | 14,913                  | 45,215                | 25,645                | 8,555                 | 7,506                  | 2,188                  | 825                    | 349                    |
| 金沢                                                                                     | 金沢  | Kanazawa       | 4,011                                | 1,025                   | 2,912                 | 1,534                 | 537                   | 441                    | 101                    | 30                     | 18                     |
| 名古屋                                                                                    | 名古屋 | Nagoya         | 24,720                               | 6,749                   | 20,308                | 10,062                | 3,341                 | 2,804                  | 775                    | 236                    | 115                    |
| 大阪                                                                                     | 大阪  | Osaka          | 35,896                               | 8,328                   | 25,785                | 14,242                | 4,551                 | 3,935                  | 1,015                  | 319                    | 170                    |
| 広島                                                                                     | 広島  | Hiroshima      | 7,331                                | 2,150                   | 6,850                 | 3,646                 | 1,131                 | 981                    | 255                    | 109                    | 49                     |
| 高松                                                                                     | 高松  | Takamatsu      | 4,670                                | 1,128                   | 3,573                 | 1,889                 | 630                   | 580                    | 132                    | 49                     | 23                     |
| 福岡                                                                                     | 福岡  | Fukuoka        | 6,173                                | 1,951                   | 5,813                 | 3,543                 | 1,175                 | 1,127                  | 318                    | 80                     | 40                     |
| 熊本                                                                                     | 熊本  | Kumamoto       | 4,405                                | 1,433                   | 3,719                 | 2,251                 | 887                   | 871                    | 205                    | 59                     | 41                     |
| 沖縄                                                                                     | 沖縄  | Okinawa        | 1,174                                | 447                     | 1,423                 | 973                   | 401                   | 514                    | 239                    | 111                    | 53                     |
| 合計                                                                                     | 計   | Total          | 178,461                              | 47,471                  | 141,340               | 78,388                | 26,552                | 23,515                 | 6,509                  | 2,177                  | 1,045                  |

| 取得財産価額階級<br>Value range of property<br>acquired<br><br>国税局<br>Regional Taxation Bureau |     |                | 申告状況<br>Statistics of filing returns |                         |                         |                       |                       |                       |                       |         |
|----------------------------------------------------------------------------------------|-----|----------------|--------------------------------------|-------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------|
|                                                                                        |     |                | 1億円超                                 | 3億円超                    | 5億円超                    | 10億円超                 | 20億円超                 | 30億円超                 | 50億円超                 | 合計      |
|                                                                                        |     |                | Over 100 million<br>yen              | Over 300 million<br>yen | Over 500 million<br>yen | Over 1 billion<br>yen | Over 2 billion<br>yen | Over 3 billion<br>yen | Over 5 billion<br>yen | Total   |
| 札幌                                                                                     | 札幌  | Sapporo        | 24                                   | 5                       | 4                       | －                     | －                     | －                     | －                     | 14,003  |
| 仙台                                                                                     | 仙台  | Sendai         | 39                                   | 6                       | 2                       | 1                     | 1                     | －                     | －                     | 21,012  |
| 関東信越                                                                                   | 越前  | Kanto Shinetsu | 82                                   | 15                      | 14                      | 3                     | 2                     | 1                     | －                     | 58,502  |
| 東京                                                                                     | 東京  | Tokyo          | 245                                  | 47                      | 51                      | 19                    | 5                     | 3                     | 6                     | 163,954 |
| 金沢                                                                                     | 金沢  | Kanazawa       | 23                                   | 2                       | 4                       | －                     | －                     | －                     | 1                     | 10,639  |
| 名古屋                                                                                    | 名古屋 | Nagoya         | 87                                   | 12                      | 16                      | 3                     | 1                     | －                     | 1                     | 69,230  |
| 大阪                                                                                     | 大阪  | Osaka          | 124                                  | 27                      | 26                      | 3                     | 1                     | 2                     | 1                     | 94,425  |
| 広島                                                                                     | 広島  | Hiroshima      | 32                                   | 3                       | 5                       | 2                     | －                     | －                     | －                     | 22,544  |
| 高松                                                                                     | 高松  | Takamatsu      | 16                                   | 2                       | 2                       | 2                     | －                     | －                     | －                     | 12,696  |
| 福岡                                                                                     | 福岡  | Fukuoka        | 26                                   | 9                       | 3                       | 1                     | 1                     | －                     | －                     | 20,260  |
| 熊本                                                                                     | 熊本  | Kumamoto       | 26                                   | 3                       | 5                       | 1                     | －                     | －                     | 1                     | 13,907  |
| 沖縄                                                                                     | 沖縄  | Okinawa        | 29                                   | 2                       | －                       | －                     | －                     | －                     | －                     | 5,366   |
| 合計                                                                                     | 計   | Total          | 753                                  | 133                     | 132                     | 35                    | 11                    | 6                     | 10                    | 506,538 |

| 取得財産価額階級<br>Value range of property<br>acquired<br><br>国税局<br>Regional Taxation Bureau |     |                | 課税状況<br>Statistics of taxation |                         |                       |                       |                       |                        |                        |                        |                        |
|----------------------------------------------------------------------------------------|-----|----------------|--------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|
|                                                                                        |     |                | 150万円<br>以下                    | 150万円<br>超              | 200万円<br>超            | 400万円<br>超            | 700万円<br>超            | 1,000万円<br>超           | 2,000万円<br>超           | 3,000万円<br>超           | 5,000万円<br>超           |
|                                                                                        |     |                | 1.5 million yen<br>or less     | Over 1.5 million<br>yen | Over 2 million<br>yen | Over 4 million<br>yen | Over 7 million<br>yen | Over 10 million<br>yen | Over 20 million<br>yen | Over 30 million<br>yen | Over 50 million<br>yen |
| 札幌                                                                                     | 札幌  | Sapporo        | 2,605                          | 1,322                   | 3,825                 | 2,358                 | 1,030                 | 875                    | 233                    | 61                     | 41                     |
| 仙台                                                                                     | 仙台  | Sendai         | 3,980                          | 2,208                   | 5,827                 | 3,345                 | 1,309                 | 1,180                  | 320                    | 75                     | 49                     |
| 関東信越                                                                                   | 越前  | Kanto Shinetsu | 11,304                         | 5,817                   | 16,090                | 8,900                 | 3,005                 | 2,701                  | 728                    | 223                    | 97                     |
| 東京                                                                                     | 東京  | Tokyo          | 35,514                         | 14,913                  | 45,215                | 25,645                | 8,555                 | 7,506                  | 2,188                  | 825                    | 349                    |
| 金沢                                                                                     | 金沢  | Kanazawa       | 2,428                          | 1,025                   | 2,912                 | 1,534                 | 537                   | 441                    | 101                    | 30                     | 18                     |
| 名古屋                                                                                    | 名古屋 | Nagoya         | 14,260                         | 6,749                   | 20,308                | 10,062                | 3,341                 | 2,804                  | 775                    | 236                    | 115                    |
| 大阪                                                                                     | 大阪  | Osaka          | 21,954                         | 8,328                   | 25,785                | 14,242                | 4,551                 | 3,935                  | 1,015                  | 319                    | 170                    |
| 広島                                                                                     | 広島  | Hiroshima      | 4,016                          | 2,150                   | 6,850                 | 3,646                 | 1,131                 | 981                    | 255                    | 109                    | 49                     |
| 高松                                                                                     | 高松  | Takamatsu      | 2,704                          | 1,128                   | 3,573                 | 1,889                 | 630                   | 580                    | 132                    | 49                     | 23                     |
| 福岡                                                                                     | 福岡  | Fukuoka        | 3,904                          | 1,951                   | 5,813                 | 3,543                 | 1,175                 | 1,127                  | 318                    | 80                     | 40                     |
| 熊本                                                                                     | 熊本  | Kumamoto       | 2,574                          | 1,433                   | 3,719                 | 2,251                 | 887                   | 871                    | 205                    | 59                     | 41                     |
| 沖縄                                                                                     | 沖縄  | Okinawa        | 712                            | 447                     | 1,423                 | 973                   | 401                   | 514                    | 239                    | 111                    | 53                     |
| 合計                                                                                     | 計   | Total          | 105,955                        | 47,471                  | 141,340               | 78,388                | 26,552                | 23,515                 | 6,509                  | 2,177                  | 1,045                  |

| 取得財産価額階級<br>Value range of property<br>acquired<br><br>国税局<br>Regional Taxation Bureau |     |                | 課税状況<br>Statistics of taxation |                         |                         |                       |                       |                       |                       |         |
|----------------------------------------------------------------------------------------|-----|----------------|--------------------------------|-------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------|
|                                                                                        |     |                | 1億円超                           | 3億円超                    | 5億円超                    | 10億円超                 | 20億円超                 | 30億円超                 | 50億円超                 | 合計      |
|                                                                                        |     |                | Over 100 million<br>yen        | Over 300 million<br>yen | Over 500 million<br>yen | Over 1 billion<br>yen | Over 2 billion<br>yen | Over 3 billion<br>yen | Over 5 billion<br>yen | Total   |
| 札幌                                                                                     | 札幌  | Sapporo        | 24                             | 5                       | 4                       | －                     | －                     | －                     | －                     | 12,383  |
| 仙台                                                                                     | 仙台  | Sendai         | 39                             | 6                       | 2                       | 1                     | 1                     | －                     | －                     | 18,342  |
| 関東信越                                                                                   | 越前  | Kanto Shinetsu | 82                             | 15                      | 14                      | 3                     | 2                     | 1                     | －                     | 48,982  |
| 東京                                                                                     | 東京  | Tokyo          | 245                            | 47                      | 51                      | 19                    | 5                     | 3                     | 6                     | 141,086 |
| 金沢                                                                                     | 金沢  | Kanazawa       | 23                             | 2                       | 4                       | －                     | －                     | －                     | 1                     | 9,056   |
| 名古屋                                                                                    | 名古屋 | Nagoya         | 87                             | 12                      | 16                      | 3                     | 1                     | －                     | 1                     | 58,770  |
| 大阪                                                                                     | 大阪  | Osaka          | 124                            | 27                      | 26                      | 3                     | 1                     | 2                     | 1                     | 80,483  |
| 広島                                                                                     | 広島  | Hiroshima      | 32                             | 3                       | 5                       | 2                     | －                     | －                     | －                     | 19,229  |
| 高松                                                                                     | 高松  | Takamatsu      | 16                             | 2                       | 2                       | 2                     | －                     | －                     | －                     | 10,730  |
| 福岡                                                                                     | 福岡  | Fukuoka        | 26                             | 9                       | 3                       | 1                     | 1                     | －                     | －                     | 17,991  |
| 熊本                                                                                     | 熊本  | Kumamoto       | 26                             | 3                       | 5                       | 1                     | －                     | －                     | 1                     | 12,076  |
| 沖縄                                                                                     | 沖縄  | Okinawa        | 29                             | 2                       | －                       | －                     | －                     | －                     | －                     | 4,904   |
| 合計                                                                                     | 計   | Total          | 753                            | 133                     | 132                     | 35                    | 11                    | 6                     | 10                    | 434,032 |

(注) この表は、「(1) 人員、取得財産価額、税額」の「人員」欄を国税局別にしたものである。

Note: This table shows “Number of persons” of the table “(1) Number of persons, value of property acquired, amount of tax” by Regional Taxation Bureaus.

6－3 贈与財産種類別  
Breakdown of Donated Property by Type

受贈人員、取得財産価額（その１）  
Number of donees and value of properties acquired (Part1)

| 取得財産等の種類<br><br>Type of properties acquired, etc. |                                                |                      | 申告状況<br>Statistics of filing returns                                             |                                           |                                                                          |                                           |                                  |                                           |             |
|---------------------------------------------------|------------------------------------------------|----------------------|----------------------------------------------------------------------------------|-------------------------------------------|--------------------------------------------------------------------------|-------------------------------------------|----------------------------------|-------------------------------------------|-------------|
|                                                   |                                                |                      | 暦年課税分<br>Calendar-Year Taxation                                                  |                                           | 相続時精算課税分<br>Taxation System for Settlement<br>at the Time of Inheritance |                                           | 合計<br>Total                      |                                           |             |
|                                                   |                                                |                      | ①                                                                                |                                           | ②                                                                        |                                           | ③                                |                                           |             |
|                                                   |                                                |                      | 人 員<br>Number of<br>taxpayers                                                    | 取得財産価額<br>Value of properties<br>acquired | 人 員<br>Number of<br>taxpayers                                            | 取得財産価額<br>Value of properties<br>acquired | 人 員<br>Number of<br>taxpayers    | 取得財産価額<br>Value of properties<br>acquired |             |
| Land                                              | 土地                                             | 田<br>(耕作権及び永小作権を含む。) | Rice field (including cultivation right and perennial tenant right)              | 人<br>Person                               | 百万円<br>Million yen                                                       | 人<br>Person                               | 百万円<br>Million yen               |                                           |             |
|                                                   |                                                | 畑<br>(耕作権及び永小作権を含む。) | Farm land (including cultivation right and perennial tenant right)               | 1, 886                                    | 4, 647                                                                   | 2, 667                                    | 8, 689                           |                                           |             |
|                                                   |                                                | 宅地<br>(借地権を含む。)      | Housing land (including leasehold)                                               | 1, 838                                    | 3, 763                                                                   | 2, 714                                    | 8, 511                           |                                           |             |
|                                                   |                                                | 山林                   | Forest land                                                                      | 46, 605                                   | 195, 871                                                                 | 66, 586                                   | 366, 292                         |                                           |             |
|                                                   |                                                | その他の土地               | Other land                                                                       | 2, 129                                    | 2, 630                                                                   | 2, 883                                    | 4, 533                           |                                           |             |
|                                                   |                                                |                      |                                                                                  | 4, 259                                    | 14, 247                                                                  | 5, 807                                    | 31, 466                          |                                           |             |
|                                                   |                                                | 計                    | Subtotal                                                                         | 実<br>Actual                               | 52, 857 221, 157                                                         | 実<br>Actual                               | 74, 627 419, 491                 |                                           |             |
| Business (agriculture) property                   | 家業(農業)用財産                                      | 屋、構築物                | House, Structures                                                                | 25, 705                                   | 54, 644                                                                  | 39, 667                                   | 94, 671                          |                                           |             |
|                                                   |                                                | 機械器具、農耕具、備品          | Machinery, Implements, Utensils, Equipment                                       | 155                                       | 338                                                                      | 255                                       | 845                              |                                           |             |
|                                                   |                                                | 商品、製品、半製品、原材料、農産物等   | Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc. | 41                                        | 85                                                                       | 81                                        | 333                              |                                           |             |
|                                                   |                                                | 売掛金                  | Accounts receivable                                                              | 27                                        | 91                                                                       | 35                                        | 155                              |                                           |             |
|                                                   |                                                | その他の財産               | Other properties                                                                 | 1, 478                                    | 3, 600                                                                   | 1, 530                                    | 4, 157                           |                                           |             |
|                                                   |                                                | 計                    | Subtotal                                                                         | 実<br>Actual                               | 1, 672 4, 113                                                            | 実<br>Actual                               | 1, 841 5, 490                    |                                           |             |
|                                                   |                                                | Securities           | 有価証券                                                                             | 株式及び出資                                    | Stocks and investment                                                    | 83, 488                                   | 421, 721                         | 86, 794                                   | 691, 833    |
| 公債及び社債                                            | Public bond and Corporate bond                 |                      |                                                                                  | 711                                       | 2, 967                                                                   | 744                                       | 3, 547                           |                                           |             |
| 投資・貸付信託証券                                         | Investment/ Loan trust beneficiary certificate |                      |                                                                                  | 1, 921                                    | 8, 630                                                                   | 2, 032                                    | 10, 142                          |                                           |             |
| 計                                                 | Subtotal                                       |                      |                                                                                  | 実<br>Actual                               | 85, 622 433, 317                                                         | 実<br>Actual                               | 89, 011 705, 521                 |                                           |             |
| Other properties                                  | 現金、預貯金等<br>その他財産                               |                      |                                                                                  | 現金、預貯金等                                   | Cash, Deposit, etc.                                                      | 295, 101                                  | 855, 060                         | 309, 987                                  | 1, 020, 851 |
|                                                   |                                                |                      |                                                                                  | 家庭用財産                                     | Household properties                                                     | 226                                       | 615                              | 240                                       | 658         |
|                                                   |                                                |                      |                                                                                  | 生命保険金等                                    | Life insurance amount, etc.                                              | 11, 783                                   | 39, 974                          | 12, 133                                   | 41, 979     |
|                                                   |                                                | 立木の他                 | Standing timber                                                                  | 112                                       | 125                                                                      | 137                                       | 221                              |                                           |             |
|                                                   |                                                | 計                    | Subtotal                                                                         | 実<br>Actual                               | 24, 972 84, 445 36, 778 124, 544                                         | 実<br>Actual                               | 26, 153 91, 819 38, 330 134, 019 |                                           |             |
|                                                   |                                                | 合計                   | Total                                                                            | 実<br>Actual                               | 464, 936 1, 693, 450                                                     | 実<br>Actual                               | 506, 538 2, 380, 701             |                                           |             |

調査対象等： 「申告状況」は令和４年中に財産の贈与を受けた者について、令和５年６月30日までに提出された「申告書（修正申告書を除く。）」に基づいて作成した。

- (注) 1 「6－1 申告・課税状況」と「6－3 贈与財産種類別」は、調査対象等が異なるため、人員、金額等は一致しない。  
2 「人員」欄の「実」は、実人員を示す。  
3 人員について、暦年課税分①と相続時精算課税分②に重複する者があるため、①②の合計は合計③と一致しない。

Subject of survey, etc.: This table for statistics of filing returns is prepared based on the basis of “returns (except for amended returns) filed by June 30, 2023 with respect to persons who acquire property as gifts during 2022.

- Note: 1 As “6-1 Statistics of filing returns and Statistics of Taxation” and “6-3 Breakdown of Donated Property by Type” differ in Subject of survey, etc., number of taxpayers and amount of money, etc. do not equal.  
2 “Actual” in the column “Number of taxpayers” means actual number of taxpayers without overlaps.  
3 Of the Number of taxpayers, the Total③ is not equal to the total of ①Calendar-Year Taxation and ②Taxation System for Settlement at the Time of Inheritance due to the existence of overlapping persons in ① and ②.

受贈人員、取得財産価額（その2）  
Number of donees and value of properties acquired (Part2)

| 取得財産等の種類<br>Type of properties acquired, etc. |                                                                                         |             | 課税状況<br>Statistics of taxation   |                                           |                                                                          |                                           |                                  |                                           |         |           |
|-----------------------------------------------|-----------------------------------------------------------------------------------------|-------------|----------------------------------|-------------------------------------------|--------------------------------------------------------------------------|-------------------------------------------|----------------------------------|-------------------------------------------|---------|-----------|
|                                               |                                                                                         |             | 暦年課税分<br>Calendar-Year Taxation  |                                           | 相続時精算課税分<br>Taxation System for Settlement<br>at the Time of Inheritance |                                           | 合計<br>Total                      |                                           |         |           |
|                                               |                                                                                         |             | ①                                |                                           | ②                                                                        |                                           | ③                                |                                           |         |           |
|                                               |                                                                                         |             | 人<br>員<br>Number of<br>taxpayers | 取得財産価額<br>Value of properties<br>acquired | 人<br>員<br>Number of<br>taxpayers                                         | 取得財産価額<br>Value of properties<br>acquired | 人<br>員<br>Number of<br>taxpayers | 取得財産価額<br>Value of properties<br>acquired |         |           |
| 土地<br>Land                                    | {<br>田<br>(耕作権及び永小作権を含む。)<br>畑<br>(耕作権及び永小作権を含む。)<br>宅<br>(借地権を含む。)<br>山<br>その他の土地<br>計 | 人<br>Person | 百万円<br>Million yen               | 人<br>Person                               | 百万円<br>Million yen                                                       | 人<br>Person                               | 百万円<br>Million yen               |                                           |         |           |
|                                               |                                                                                         | 1,738       | 4,553                            | 798                                       | 4,043                                                                    | 2,519                                     | 8,595                            |                                           |         |           |
|                                               |                                                                                         | 1,694       | 3,688                            | 888                                       | 4,748                                                                    | 2,570                                     | 8,435                            |                                           |         |           |
|                                               |                                                                                         | 45,160      | 194,617                          | 20,371                                    | 170,422                                                                  | 65,141                                    | 365,039                          |                                           |         |           |
|                                               |                                                                                         | 1,919       | 2,539                            | 775                                       | 1,903                                                                    | 2,673                                     | 4,442                            |                                           |         |           |
|                                               |                                                                                         | 4,005       | 14,087                           | 1,562                                     | 17,219                                                                   | 5,553                                     | 31,306                           |                                           |         |           |
| 実<br>Actual                                   | 50,796                                                                                  | 219,483     | 実<br>Actual                      | 22,239                                    | 198,334                                                                  | 実<br>Actual                               | 72,566                           | 417,817                                   |         |           |
| 事業用財産<br>Business (agriculture) property      | {<br>屋、構築物<br>機械器具、農耕具、<br>じゅう器、備品<br>商品、製品、半製品、<br>原材料、農産物等<br>売掛金<br>その他の財産<br>計      | 25,097      | 54,281                           | 14,191                                    | 40,027                                                                   | 39,059                                    | 94,308                           |                                           |         |           |
|                                               |                                                                                         | 144         | 328                              | 100                                       | 508                                                                      | 244                                       | 836                              |                                           |         |           |
|                                               |                                                                                         | 41          | 85                               | 40                                        | 248                                                                      | 81                                        | 333                              |                                           |         |           |
|                                               |                                                                                         | 26          | 89                               | 8                                         | 64                                                                       | 34                                        | 154                              |                                           |         |           |
|                                               |                                                                                         | 1,271       | 3,378                            | 52                                        | 557                                                                      | 1,323                                     | 3,935                            |                                           |         |           |
|                                               |                                                                                         | 実<br>Actual | 1,453                            | 3,880                                     | 実<br>Actual                                                              | 169                                       | 1,377                            | 実<br>Actual                               | 1,622   | 5,257     |
| 有価証券<br>Securities                            | {<br>株式及び出資<br>債及び社債<br>投資・貸付信託<br>受益証<br>計                                             | 74,135      | 412,739                          | 3,632                                     | 270,111                                                                  | 77,441                                    | 682,851                          |                                           |         |           |
|                                               |                                                                                         | 699         | 2,954                            | 33                                        | 580                                                                      | 732                                       | 3,534                            |                                           |         |           |
|                                               |                                                                                         | 1,887       | 8,596                            | 114                                       | 1,512                                                                    | 1,998                                     | 10,109                           |                                           |         |           |
|                                               |                                                                                         | 実<br>Actual | 76,230                           | 424,289                                   | 実<br>Actual                                                              | 3,722                                     | 272,204                          | 実<br>Actual                               | 79,619  | 696,494   |
| 現家<br>Other properties                        | {<br>金、預貯金等<br>庭用財産<br>生命保険金等<br>立木の他<br>その他の財産<br>計                                    | 237,686     | 832,150                          | 15,259                                    | 165,791                                                                  | 252,572                                   | 997,940                          |                                           |         |           |
|                                               |                                                                                         | 208         | 599                              | 14                                        | 44                                                                       | 222                                       | 642                              |                                           |         |           |
|                                               |                                                                                         | 11,463      | 39,647                           | 358                                       | 2,005                                                                    | 11,813                                    | 41,652                           |                                           |         |           |
|                                               |                                                                                         | 101         | 120                              | 27                                        | 96                                                                       | 126                                       | 216                              |                                           |         |           |
|                                               |                                                                                         | 22,153      | 81,499                           | 1,188                                     | 7,374                                                                    | 23,334                                    | 88,873                           |                                           |         |           |
|                                               |                                                                                         | 実<br>Actual | 33,629                           | 121,265                                   | 実<br>Actual                                                              | 1,569                                     | 9,475                            | 実<br>Actual                               | 35,181  | 130,741   |
| 合計<br>Total                                   |                                                                                         | 実<br>Actual | 392,430                          | 1,655,946                                 | 実<br>Actual                                                              | 43,211                                    | 687,252                          | 実<br>Actual                               | 434,032 | 2,343,198 |

調査対象等： 「課税状況」は令和4年中に財産の贈与を受けた者のうち、申告義務のある者（住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。）について、令和5年6月30日までに提出された「申告書（修正申告書を除く。）」に基づいて作成した。

(注) 1 「6-1 申告・課税状況」と「6-3 贈与財産種類別」は、調査対象等が異なるため、人員、金額等は一致しない。  
2 「人員」欄の「実」は、実人員を示す。  
3 人員について、暦年課税分①と相続時精算課税分②に重複する者があるため、①②の合計は合計③と一致しない。

Subject of survey, etc.: This table for statistics of taxation is of persons acquiring property as gift during 2022, with regard to those obligated acquisitions to declare those aquisitions (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption for the acquisition of a residence by fund donation, under the condition that the rest of the value does not exceed the amount of the basic exemption), the table was prepared on the basis of “returns (except for amended returns) filed by June 30, 2023.

Note: 1 As “6-1 Statistics of filing returns and Statistics of Taxation” and “6-3 Breakdown of Donated Property by Type” differ in Subject of survey, etc., number of taxpayers and amount of money, etc. do not equal.  
2 “Actual” in the column “Number of taxpayers” means actual number of taxpayers without overlaps.  
3 Of the Number of taxpayers, the Total③ is not equal to the total of ①Calendar-Year Taxation and ②Taxation System for Settlement at the Time of Inheritance due to the existence of overlapping persons in ① and ②.





## 第Ⅲ編 間接国税編

### Part III Indirect National Tax

- |    |                  |                                                 |
|----|------------------|-------------------------------------------------|
| 7  | 消 費 税            | Consumption Tax                                 |
| 8  | 酒 税              | Liquor Tax                                      |
| 9  | たばこ税及び<br>たばこ特別税 | Tobacco Tax and Special<br>Tobacco Surtax       |
| 10 | 揮発油税及び<br>地方揮発油税 | Gasoline Tax and Local<br>gasoline Tax          |
| 11 | 航空機燃料税           | Aviation fuel Tax                               |
| 12 | 石油ガス税            | Liquefied Petroleum Gas Tax                     |
| 13 | 石油石炭税            | Petroleum and Coal Tax                          |
| 14 | 印 紙 税            | Stamp Tax                                       |
| 15 | 電源開発促進税          | Promotion of Power-resources<br>Development Tax |
| 16 | 国際観光旅客税          | International Tourist Tax                       |

# 7 消費税

統計表を見る方のために

## 1 利用上の注意

この章は、令和4年4月1日から令和5年3月31日までの間に終了した課税期間に係る消費税の課税実績をそれぞれ示したものである。

## 2 消費税の概要

### (1) 消費税の創設

昭和63年度の税制の抜本改革の一つとして、消費税が創設され、平成元年4月1日から適用された。

### (2) 納税義務者

国内取引・・・課税資産の譲渡等を行う事業者

輸入取引・・・課税貨物を保税地域から引き取る者

### (3) 課税標準

国内取引・・・課税資産の譲渡等の対価の額

輸入取引・・・保税地域からの引取価格

### (4) 税額の計算

(売上げに係る消費税額)

(仕入れに係る消費税額)

国内取引・・・納付税額＝課税期間中の課税売上高×消費税率－課税期間中の課税仕入高×消費税率

輸入取引・・・納付税額＝保税地域からの引取価格×消費税率

(注) 消費税率について、平成26年3月31日までの取引及び税率に関する経過措置の適用があるものについては4%、令和元年9月30日までの取引及び税率に関する経過措置の適用があるものについては6.3%、令和元年10月1日以降の標準税率は7.8%、軽減税率は6.24%。

### (5) 申告及び納付

国内取引・・・課税期間（個人事業者＝暦年、法人＝事業年度）の終了後2か月以内に確定申告書を提出し、納付する。

(注) 個人事業者の申告・納付期限は、翌年の3月31日までとなっている。

輸入取引・・・課税貨物を保税地域から引き取る時まで、輸入申告書を提出し、納付する。

### (6) 免税取引及び非課税取引（国内取引分）

イ 輸出取引は、免税とされている。

ロ 非課税取引の主なもの、次のとおりである。

|                        |                                                               |
|------------------------|---------------------------------------------------------------|
| 消費税の性格上、課税することになじまないもの | ①土地の譲渡及び貸付け、②公社債や株式の譲渡、③利子、保険料、保証料、④郵便切手、印紙等の譲渡、⑤商品券の譲渡など     |
| 社会政策的な配慮に基づくもの         | ①社会保険医療等、②社会福祉法に規定する社会福祉事業等、③学校教育法に規定する学校の授業料、入学検定料、④住宅の貸付けなど |

### (7) 軽減税率の適用対象

軽減税率は、次のイ及びロの品目の譲渡を対象としている。

イ 酒類を除く飲食料品

ロ 週2回以上発行される新聞（定期購読契約に基づくもの）

### (8) 事業者の納税事務負担を軽減するための措置等（国内取引分）

イ 納税義務の免除

基準期間の課税売上高が1,000万円以下の事業者は、納税義務が免除される。ただし、次のいずれかに該当する場合には、納税義務は免除されない。

(イ) 課税事業者選択届出書を提出した場合

(ロ) 特定期間の課税売上高が1,000万円を超える場合

(注) 特定期間における1,000万円の判定は、課税売上高に代えて、給与等支払額の合計額によることもできる。

(ハ) 基準期間がない法人（社会福祉法人を除く。）のうち、その事業年度開始の日における資本金の額又は出資の金額が1,000万円以上の法人

ロ 簡易課税制度

基準期間の課税売上高が5,000万円以下の事業者は、課税売上高から納付税額を計算できる簡易課税制度の適用を受けることができる。

(算式) 納付税額＝課税期間の課税売上高×消費税率×（1－みなし仕入率）

(注) 消費税率について、平成26年3月31日までの取引及び税率に関する経過措置の適用があるものについては4%、令和元年9月30日までの取引及び税率に関する経過措置の適用があるものについては6.3%、令和元年10月1日以降の標準税率は7.8%、軽減税率は6.24%。

## 7 Consumption Tax

For the people who use the statistical tables

### 1 Notes on use

This section shows the statistics of taxation of consumption tax for the taxable period between April 1, 2022, and March 31, 2023.

### 2 Outline of consumption tax

#### (1) Introduction of consumption tax

Consumption tax was established as one of the radical tax system reforms of FY1988, and became effective on April 1, 1989.

#### (2) Taxpayer

Domestic transaction: Business enterprises which transfer taxable assets, etc.

Import transaction: Those who withdraw taxable goods from bonded area

#### (3) Tax base

Domestic transaction: Amount of the transfer value of taxable assets, etc.

Import transaction: Receipt price of goods from bonded area

#### (4) Calculation of amount of tax

Domestic transaction:

Amount of tax to be paid = Amount of taxable sales for the taxable period × Consumption tax rate (i.e. amount of consumption tax related to sales) – Amount of taxable purchase for the taxable period × Consumption tax rate (i.e. amount of consumption tax related to purchase)

Import transaction:

Amount of tax to be paid = Receipt price of goods from bonded area × Consumption tax rate

Note: Regarding consumption tax, as for transactions by March 31, 2014, and transactions subject to transitional measures, tax rate is 4%, and as for transactions by September 30, 2019 and transactions subject to transitional measures, tax rate is 6.3%. On and after October 1, 2019, standard tax rate is 7.8% and reduced tax rate is 6.24%.

#### (5) Filing returns and tax payment

Domestic transaction:

Final returns should be filed and tax should be paid within 2 months after the last day of the taxable period (calendar year for individual enterprises, and accounting period for corporations).

Note: The due date of filing returns and tax payment for individual entrepreneurs is March 31 of the following year.

Import transaction:

Import declarations should be filed and tax should be paid by the time of the receipt of taxable goods from bonded area.

#### (6) Tax exempt transaction or non-taxable transaction (for domestic transaction)

A: Export transactions are tax-exempt.

B: Major non-taxable transactions are as follows.

|                                                                                     |                                                                                                                                                                                                         |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transactions which are not suitable to taxation from the nature of consumption tax. | ① Transfer and lease of land, ② Transfer of bonds or stocks, ③ Interest, Insurance premium, Guarantee commission, ④ Transfer of postal and other stamps, ⑤ Transfer of merchandise coupon, etc.         |
| Transactions which are not subject to taxation from social policy points of view    | ① Medical care by social insurance, etc. ② Social welfare work etc. provided by Welfare Work Law, ③ Tuition and entrance examination fee of school provided by School Education Act, ④ House rent, etc. |

#### (7) Items subject to the reduced tax rate

A: Food and drink excluding alcoholic drink

B: Newspapers issued twice a week or more (restricted to those by subscription)

#### (8) Measures to reduce tax burden of enterprises (for domestic transaction)

A: Exemption of tax liability

Enterprises whose taxable sales during a base period are less than 10 million yen are exempt from tax payment.

However, if any of the following cases is applicable, tax liability is not exempt.

(a) A Report on the Selection of Taxable Proprietor Status for Consumption Tax was submitted

(b) Taxable sales for a specified period exceed 10 million yen

Note: A judgment on 10 million yen during a specified period can be made by using the salary and related payments by using the taxable sales.

(c) A corporation with no base periods (except welfare corporation) with an amount of capital or investment in the corporation at the beginning day of its accounting period of 10 million yen or more

B: Simplified tax system

Business enterprises whose taxable sales during a base period are less than 50 million yen can use the simplified tax system where they can calculate the amount of tax to be paid just from taxable sales.

(Formula)

Amount of tax to be paid = Taxable sales for the taxable period × Consumption tax rate × (1 – Deemed purchase rate)

Note: Regarding consumption tax, as for transactions by March 31, 2014, and transactions subject to transitional measures, tax rate is 4%, and as for transactions by September 30, 2019 and transactions subject to transitional measures, tax rate is 6.3%. On and after October 1, 2019, standard tax rate is 7.8% and reduced tax rate is 6.24%.

7 消 費 税  
Consumption Tax

(1) 課税状況

| Statistics of taxation                      |   |                        | 個人事業者                     |                         | 法 人                       |                         | 合 計                       |                         |
|---------------------------------------------|---|------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|
| 区 分<br>Type                                 |   |                        | Individual enterprises    |                         | Corporations              |                         | Total                     |                         |
|                                             |   |                        | 件 数<br>Number<br>of cases | 税 額<br>Amount<br>of tax | 件 数<br>Number<br>of cases | 税 額<br>Amount<br>of tax | 件 数<br>Number<br>of cases | 税 額<br>Amount<br>of tax |
| 平成29年度<br>FY2017                            | { | 納税申告計                  | 件<br>Case                 | 百万円<br>Million yen      | 件<br>Case                 | 百万円<br>Million yen      | 件<br>Case                 | 百万円<br>Million yen      |
|                                             |   | 還付申告及び処理               |                           |                         |                           |                         |                           |                         |
| 30<br>2018                                  | { | 納税申告計                  |                           |                         |                           |                         |                           |                         |
|                                             |   | 還付申告及び処理               |                           |                         |                           |                         |                           |                         |
| 令和元<br>2019                                 | { | 納税申告計                  |                           |                         |                           |                         |                           |                         |
|                                             |   | 還付申告及び処理               |                           |                         |                           |                         |                           |                         |
| 2<br>2020                                   | { | 納税申告計                  |                           |                         |                           |                         |                           |                         |
|                                             |   | 還付申告及び処理               |                           |                         |                           |                         |                           |                         |
| 3<br>2021                                   | { | 納税申告計                  |                           |                         |                           |                         |                           |                         |
|                                             |   | 還付申告及び処理               |                           |                         |                           |                         |                           |                         |
| 4<br>2022                                   | { | 納税申告計                  |                           |                         |                           |                         |                           |                         |
|                                             |   | 還付申告及び処理               |                           |                         |                           |                         |                           |                         |
| （現<br>年<br>分）<br><br>For the current year   | { | 一般申告及び処理               |                           |                         |                           |                         |                           |                         |
|                                             |   | 簡易申告及び処理               |                           |                         |                           |                         |                           |                         |
|                                             |   | 還付申告及び処理               |                           |                         |                           |                         |                           |                         |
| 既往<br>年<br>分<br><br>For the preceding years | { | 申告及び処理による<br>増差税額のあるもの |                           |                         |                           |                         |                           |                         |
|                                             |   | 申告及び処理による<br>減差税額のあるもの |                           |                         |                           |                         |                           |                         |
|                                             |   | 加 算 税                  |                           |                         |                           |                         |                           |                         |

調査対象等： 「現年分」は、令和4年4月1日から令和5年3月31日までに終了した課税期間に係る消費税の申告及び処理（更正、決定等）による課税実績（令和5年6月30日までのもの。国・地方公共団体等及び消費税申告期限延長届出書を提出した法人については令和5年9月30日までのもの。）に基づいて作成した。  
「既往年分」は、令和4年3月31日以前に終了した課税期間に係る消費税の申告及び処理（更正、決定等）による課税実績（令和4年7月1日から令和5年6月30日までのもの。国・地方公共団体等及び消費税申告期限延長届出書を提出した法人については令和4年10月1日から令和5年6月30日までのもの。）に基づいて作成した。

(注) 税関分は含まない。

Subject of survey, etc.: “the current year”: Figures based on returns and cases for the taxable period between April 1, 2022 and March 31, 2023, which were filed or processed by June 30, 2023 (By September 30, 2023 in regard to figures based on those of Central and local Government as well as the corporations which filed the “Report on the Extension of the Due Date for filing a consumption Tax Return”).  
“the preceding years”: Figures based on returns and cases for the taxable periods ended on or before March 31, 2022, which were filed or processed between July 1, 2022 and June 30, 2023 (Between October 1, 2022 and June 30, 2023 in regard to figures based on those of Central and local Government as well as the corporations which filed the “Report on the Extension of the Due Date for filing a consumption Tax Return”).

Note: Figures of Customs are not included.

(参考) 地方消費税の課税状況

Re. Statistics of taxation of local consumption tax

| 区 分<br>Type     | 個 人 事 業 者<br>Individual enterprises           |                      | 法 人<br>Corporations    |                      | 合 計<br>Total           |                      |             |
|-----------------|-----------------------------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|-------------|
|                 | 件 数<br>Number of cases                        | 税 額<br>Amount of Tax | 件 数<br>Number of cases | 税 額<br>Amount of Tax | 件 数<br>Number of cases | 税 額<br>Amount of Tax |             |
| 令和4年度<br>FY2022 | 件<br>Case                                     | 百万円<br>Million yen   | 件<br>Case              | 百万円<br>Million yen   | 件<br>Case              | 百万円<br>Million yen   |             |
|                 | 納税申告計<br>Total of tax returns                 | 1, 012, 891          | 179, 319               | 1, 850, 439          | 5, 485, 567            | 2, 863, 330          | 5, 664, 886 |
|                 | 還付申告及び処理<br>Refund return and cases processed | 61, 269              | 13, 521                | 187, 851             | 1, 987, 044            | 249, 120             | 2, 000, 565 |

資料：消費税室調

Source: Consumption Tax Office

## (2) 課税事業者等届出件数

(単位：件)

Number of notifications of taxable business enterprises, etc.

(Number of cases)

| 課税事業者届出書<br>Number of Notifications of Taxable<br>Enterprise Status for Consumption Tax | 課税事業者選択届出書<br>Number of Notifications of Choosing Taxable<br>Enterprise Status for Consumption Tax | 新設法人に該当する旨の届出書<br>Number of Notifications of Being Qualified<br>for a Newly Formed Corporation | 合 計<br>Total |
|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|--------------|
| 3, 302, 460                                                                             | 147, 515                                                                                           | 12, 173                                                                                        | 3, 462, 148  |

調査対象等：令和4年度末（令和5年3月31日現在）の届出件数を示している。

(注) 納税義務者でなくなった旨の届出書又は課税事業者選択不適用届出書を提出した者は含まない。

Subject of survey, etc.: Figures based on the number of notifications as of the end of FY 2022 (March 31, 2023).

Note: Figures of "Notifications of quitting being a taxpayer" or "Notifications of Not Choosing Taxable Enterprise Status" for Consumption Tax are not included.

## (3) 税関分の課税状況

Statistics of taxation for customs

| 区 分<br>Type      | 納税申告件数<br>Number of tax returns | 納税申告税額<br>Amount of tax self-assessed |
|------------------|---------------------------------|---------------------------------------|
|                  | 件<br>Case                       | 百万円<br>Million yen                    |
| 平成29年度<br>FY2017 | 14, 017, 258                    | 4, 848, 977                           |
| 30<br>2018       | 14, 870, 512                    | 5, 223, 677                           |
| 令和元<br>2019      | 15, 270, 379                    | 5, 447, 490                           |
| 2<br>2020        | 15, 782, 925                    | 5, 464, 572                           |
| 3<br>2021        | 17, 001, 227                    | 6, 916, 864                           |
| 4<br>2022        | 18, 593, 637                    | 9, 070, 489                           |

調査対象等：各年4月1日から翌年3月31日までの間の申告及び処理による課税実績である。

資料：消費税室調

Subject of survey, etc.: Figures based on returns and cases for the taxable period between April 1 of each year and March 31 of the following year.

Source: Consumption Tax Office

## (4) 都道府県別課税状況等 (その1 個人事業者)

Statistics of taxation by prefecture (Part 1: Individual enterprises)

| 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                 |           | 一般申告及び処理<br>Ordinary tax returns and cases processed |                              | 簡易申告及び処理<br>Simplified tax returns and cases processed |                              | 納税申告計<br>Total of tax returns |                              |
|----------------------------------------------------------------------|-----------------|-----------|------------------------------------------------------|------------------------------|--------------------------------------------------------|------------------------------|-------------------------------|------------------------------|
|                                                                      |                 |           | 件 数<br>Number of cases                               | 税 額<br>Amount of tax         | 件 数<br>Number of cases                                 | 税 額<br>Amount of tax         | 件 数<br>Number of cases        | 税 額<br>Amount of tax         |
| 札 幌<br>Sapporo                                                       | 北海道<br>Hokkaido |           | 件<br>Case<br>15,154                                  | 百万円<br>Million yen<br>11,555 | 件<br>Case<br>26,999                                    | 百万円<br>Million yen<br>11,888 | 件<br>Case<br>42,153           | 百万円<br>Million yen<br>23,444 |
| 仙 台<br>Sendai                                                        | 青 森             | Aomori    | 3,803                                                | 2,550                        | 9,366                                                  | 3,286                        | 13,169                        | 5,836                        |
|                                                                      | 岩 手             | Iwate     | 3,641                                                | 2,477                        | 5,559                                                  | 2,392                        | 9,200                         | 4,869                        |
|                                                                      | 宮 城             | Miyagi    | 6,085                                                | 4,463                        | 9,296                                                  | 4,440                        | 15,381                        | 8,903                        |
|                                                                      | 秋 田             | Akita     | 2,563                                                | 1,634                        | 5,468                                                  | 2,140                        | 8,031                         | 3,774                        |
|                                                                      | 山 形             | Yamagata  | 3,071                                                | 1,995                        | 7,513                                                  | 2,832                        | 10,584                        | 4,827                        |
|                                                                      | 福 島             | Fukushima | 4,558                                                | 2,747                        | 8,389                                                  | 3,603                        | 12,947                        | 6,350                        |
|                                                                      | 計               | Total     | 23,721                                               | 15,866                       | 45,591                                                 | 18,693                       | 69,312                        | 34,559                       |
| 関東信越<br>Kanto Shinetsu                                               | 茨 城             | Ibaraki   | 10,118                                               | 8,601                        | 15,518                                                 | 7,103                        | 25,636                        | 15,704                       |
|                                                                      | 栃 木             | Tochigi   | 5,227                                                | 3,680                        | 10,055                                                 | 4,519                        | 15,282                        | 8,199                        |
|                                                                      | 群 馬             | Gunma     | 6,085                                                | 4,213                        | 10,007                                                 | 4,510                        | 16,092                        | 8,723                        |
|                                                                      | 埼 玉             | Saitama   | 17,386                                               | 13,448                       | 30,308                                                 | 16,928                       | 47,694                        | 30,375                       |
|                                                                      | 新 潟             | Niigata   | 5,961                                                | 4,128                        | 11,177                                                 | 5,015                        | 17,138                        | 9,144                        |
|                                                                      | 長 野             | Nagano    | 6,621                                                | 4,349                        | 11,177                                                 | 5,020                        | 17,798                        | 9,369                        |
|                                                                      | 計               | Total     | 51,398                                               | 38,420                       | 88,242                                                 | 43,095                       | 139,640                       | 81,514                       |
| 東 京<br>Tokyo                                                         | 千 葉             | Chiba     | 14,405                                               | 10,865                       | 24,535                                                 | 12,773                       | 38,940                        | 23,638                       |
|                                                                      | 東 京             | Tokyo     | 47,959                                               | 63,702                       | 73,989                                                 | 49,980                       | 121,948                       | 113,682                      |
|                                                                      | 神奈川             | Kanagawa  | 20,326                                               | 17,723                       | 34,403                                                 | 20,801                       | 54,729                        | 38,524                       |
|                                                                      | 山 梨             | Yamanashi | 3,296                                                | 2,473                        | 5,474                                                  | 2,587                        | 8,770                         | 5,061                        |
|                                                                      | 計               | Total     | 85,986                                               | 94,764                       | 138,401                                                | 86,141                       | 224,387                       | 180,905                      |
| 金 沢<br>Kanazawa                                                      | 富 山             | Toyama    | 3,220                                                | 2,893                        | 5,092                                                  | 2,579                        | 8,312                         | 5,471                        |
|                                                                      | 石 川             | Ishikawa  | 3,900                                                | 3,218                        | 6,057                                                  | 2,969                        | 9,957                         | 6,188                        |
|                                                                      | 福 井             | Fukui     | 2,945                                                | 2,027                        | 4,106                                                  | 2,005                        | 7,051                         | 4,033                        |
|                                                                      | 計               | Total     | 10,065                                               | 8,138                        | 15,255                                                 | 7,553                        | 25,320                        | 15,692                       |
| 名古屋<br>Nagoya                                                        | 岐 阜             | Gifu      | 7,546                                                | 5,375                        | 10,873                                                 | 5,558                        | 18,419                        | 10,934                       |
|                                                                      | 静 岡             | Shizuoka  | 11,545                                               | 8,585                        | 22,183                                                 | 11,026                       | 33,728                        | 19,611                       |
|                                                                      | 愛 知             | Aichi     | 24,896                                               | 19,471                       | 37,279                                                 | 20,309                       | 62,175                        | 39,780                       |
|                                                                      | 三 重             | Mie       | 6,742                                                | 5,059                        | 8,733                                                  | 4,446                        | 15,475                        | 9,505                        |
|                                                                      | 計               | Total     | 50,729                                               | 38,491                       | 79,068                                                 | 41,339                       | 129,797                       | 79,830                       |
| 大 阪<br>Osaka                                                         | 滋 賀             | Shiga     | 5,679                                                | 4,325                        | 5,183                                                  | 2,707                        | 10,862                        | 7,032                        |
|                                                                      | 京 都             | Kyoto     | 11,539                                               | 7,937                        | 10,366                                                 | 5,840                        | 21,905                        | 13,777                       |
|                                                                      | 大 阪             | Osaka     | 42,363                                               | 28,672                       | 31,796                                                 | 18,998                       | 74,159                        | 47,670                       |
|                                                                      | 兵 庫             | Hyogo     | 22,508                                               | 15,082                       | 19,652                                                 | 10,784                       | 42,160                        | 25,866                       |
|                                                                      | 奈 良             | Nara      | 6,181                                                | 3,930                        | 4,848                                                  | 2,595                        | 11,029                        | 6,525                        |
|                                                                      | 和歌山             | Wakayama  | 5,556                                                | 3,795                        | 6,662                                                  | 2,659                        | 12,218                        | 6,454                        |
|                                                                      | 計               | Total     | 93,826                                               | 63,741                       | 78,507                                                 | 43,582                       | 172,333                       | 107,323                      |
| 広 島<br>Hiroshima                                                     | 鳥 取             | Tottori   | 1,499                                                | 958                          | 2,435                                                  | 1,108                        | 3,934                         | 2,066                        |
|                                                                      | 島 根             | Shimane   | 1,638                                                | 1,038                        | 3,177                                                  | 1,441                        | 4,815                         | 2,480                        |
|                                                                      | 岡 山             | Okayama   | 5,808                                                | 3,303                        | 6,923                                                  | 3,275                        | 12,731                        | 6,578                        |
|                                                                      | 広 島             | Hiroshima | 8,017                                                | 5,373                        | 10,425                                                 | 5,509                        | 18,442                        | 10,882                       |
|                                                                      | 山 口             | Yamaguchi | 3,623                                                | 2,505                        | 5,678                                                  | 2,809                        | 9,301                         | 5,314                        |
|                                                                      | 計               | Total     | 20,585                                               | 13,178                       | 28,638                                                 | 14,142                       | 49,223                        | 27,320                       |
| 高 松<br>Takamatsu                                                     | 徳 島             | Tokushima | 2,483                                                | 1,343                        | 3,723                                                  | 1,489                        | 6,206                         | 2,832                        |
|                                                                      | 香 川             | Kagawa    | 2,760                                                | 1,665                        | 3,944                                                  | 1,852                        | 6,704                         | 3,517                        |
|                                                                      | 愛 媛             | Ehime     | 4,242                                                | 2,587                        | 6,438                                                  | 2,857                        | 10,680                        | 5,445                        |
|                                                                      | 高 知             | Kochi     | 2,722                                                | 1,907                        | 5,180                                                  | 1,966                        | 7,902                         | 3,873                        |
|                                                                      | 計               | Total     | 12,207                                               | 7,502                        | 19,285                                                 | 8,165                        | 31,492                        | 15,667                       |
| 福 岡<br>Fukuoka                                                       | 福 岡             | Fukuoka   | 18,937                                               | 13,518                       | 24,402                                                 | 12,455                       | 43,339                        | 25,973                       |
|                                                                      | 佐 賀             | Saga      | 2,916                                                | 2,225                        | 6,539                                                  | 2,800                        | 9,455                         | 5,025                        |
|                                                                      | 長 崎             | Nagasaki  | 4,800                                                | 3,236                        | 8,013                                                  | 3,409                        | 12,813                        | 6,645                        |
|                                                                      | 計               | Total     | 26,653                                               | 18,979                       | 38,954                                                 | 18,664                       | 65,607                        | 37,643                       |
| 熊 本<br>Kumamoto                                                      | 熊 本             | Kumamoto  | 6,371                                                | 3,875                        | 11,845                                                 | 4,604                        | 18,216                        | 8,479                        |
|                                                                      | 大 分             | Oita      | 3,369                                                | 1,917                        | 4,534                                                  | 2,017                        | 7,903                         | 3,934                        |
|                                                                      | 宮 崎             | Miyazaki  | 4,432                                                | 2,794                        | 7,381                                                  | 2,862                        | 11,813                        | 5,656                        |
|                                                                      | 鹿児島             | Kagoshima | 5,879                                                | 3,270                        | 7,911                                                  | 3,299                        | 13,790                        | 6,569                        |
|                                                                      | 計               | Total     | 20,051                                               | 11,855                       | 31,671                                                 | 12,782                       | 51,722                        | 24,638                       |
| 沖 縄<br>Okinawa                                                       | 沖 縄             | Okinawa   | 7,064                                                | 4,901                        | 4,764                                                  | 2,500                        | 11,828                        | 7,401                        |
| 全 国 計 Grand Total                                                    |                 |           | 417,439                                              | 327,390                      | 595,375                                                | 308,545                      | 1,012,814                     | 635,935                      |

(注) 1 この表は、「(1)課税状況」の現年分及び既往年分を都道府県別に示したものである(加算税は除く。)

2 合計の「件数」欄の「実」は、実件数(申告又は処理による当初の課税事績の件数)を示す。

Note: 1 Figures based on the breakdown of “(1) Statistics of taxation for the current year and preceding years” by prefecture (except for additional tax).

2 “Actual” in the column “Number of cases” means actual number of cases(Number of initial taxable cases due to filing or processing).

| 還付申告及び処理<br>Refund returns and cases processed |                      | 既往年分の申告及び処理<br>Tax returns and cases processed for the preceding years |                      | 合 計<br>Total           |                      | 区 分<br>Type                                       |           |                        |
|------------------------------------------------|----------------------|------------------------------------------------------------------------|----------------------|------------------------|----------------------|---------------------------------------------------|-----------|------------------------|
| 件 数<br>Number of cases                         | 税 額<br>Amount of tax | 件 数<br>Number of cases                                                 | 税 額<br>Amount of tax | 件 数<br>Number of cases | 税 額<br>Amount of tax | 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |           |                        |
| 件<br>Case                                      | 百万円<br>Million yen   | 件<br>Case                                                              | 百万円<br>Million yen   | 実件<br>Actual           | 百万円<br>Million yen   | 北海道                                               | Hokkaido  | 札 幌<br>Sapporo         |
| 7,715                                          | 6,801                | 3,592                                                                  | 757                  | 51,494                 | 17,400               |                                                   |           |                        |
| 543                                            | 300                  | 810                                                                    | 139                  | 14,027                 | 5,675                | 青 森                                               | Aomori    | 仙 台<br>Sendai          |
| 939                                            | 521                  | 907                                                                    | 165                  | 10,471                 | 4,513                | 岩 手                                               | Iwate     |                        |
| 1,069                                          | 692                  | 1,693                                                                  | 383                  | 17,094                 | 8,595                | 宮 城                                               | Miyagi    |                        |
| 420                                            | 185                  | 754                                                                    | 113                  | 8,709                  | 3,702                | 秋 田                                               | Akita     |                        |
| 506                                            | 232                  | 949                                                                    | 163                  | 11,505                 | 4,758                | 山 形                                               | Yamagata  |                        |
| 756                                            | 457                  | 1,307                                                                  | 369                  | 14,254                 | 6,262                | 福 島                                               | Fukushima |                        |
| 4,233                                          | 2,386                | 6,420                                                                  | 1,332                | 76,060                 | 33,505               | 計                                                 | Total     |                        |
| 1,285                                          | 962                  | 2,622                                                                  | 692                  | 28,236                 | 15,434               | 茨 城                                               | Ibaraki   | 関東信越<br>Kanto Shinetsu |
| 956                                            | 689                  | 1,431                                                                  | 366                  | 17,034                 | 7,875                | 栃 木                                               | Tochigi   |                        |
| 968                                            | 856                  | 1,777                                                                  | 480                  | 17,845                 | 8,348                | 群 馬                                               | Gunma     |                        |
| 1,966                                          | 1,832                | 5,769                                                                  | 1,692                | 52,404                 | 30,236               | 埼 玉                                               | Saitama   |                        |
| 786                                            | 434                  | 1,625                                                                  | 290                  | 18,532                 | 8,999                | 埼 玉                                               | Saitama   |                        |
| 1,010                                          | 659                  | 1,730                                                                  | 355                  | 19,642                 | 9,064                | 新 潟                                               | Niigata   |                        |
| 6,971                                          | 5,432                | 14,954                                                                 | 3,875                | 153,693                | 79,957               | 計                                                 | Total     |                        |
| 2,036                                          | 1,487                | 4,186                                                                  | 1,191                | 43,112                 | 23,343               | 千 葉                                               | Chiba     | 東 京<br>Tokyo           |
| 6,988                                          | 7,394                | 11,724                                                                 | 2,614                | 134,814                | 108,903              | 東 京                                               | Tokyo     |                        |
| 2,806                                          | 3,042                | 4,847                                                                  | 1,301                | 60,027                 | 36,783               | 神奈川                                               | Kanagawa  |                        |
| 308                                            | 228                  | 834                                                                    | 150                  | 9,461                  | 4,983                | 山 梨                                               | Yamanashi |                        |
| 12,138                                         | 12,150               | 21,591                                                                 | 5,256                | 247,414                | 174,012              | 計                                                 | Total     |                        |
| 397                                            | 187                  | 715                                                                    | 167                  | 9,031                  | 5,451                | 富 山                                               | Toyama    | 金 沢<br>Kanazawa        |
| 410                                            | 259                  | 988                                                                    | 213                  | 10,690                 | 6,141                | 石 川                                               | Ishikawa  |                        |
| 346                                            | 213                  | 669                                                                    | 135                  | 7,610                  | 3,955                | 福 井                                               | Fukui     |                        |
| 1,153                                          | 659                  | 2,372                                                                  | 515                  | 27,331                 | 15,547               | 計                                                 | Total     |                        |
| 859                                            | 504                  | 1,543                                                                  | 337                  | 19,903                 | 10,766               | 岐 阜                                               | Gifu      | 名古屋<br>Nagoya          |
| 1,303                                          | 934                  | 2,836                                                                  | 522                  | 36,069                 | 19,199               | 静 岡                                               | Shizuoka  |                        |
| 3,380                                          | 2,270                | 5,586                                                                  | 1,373                | 67,889                 | 38,883               | 愛 知                                               | Aichi     |                        |
| 749                                            | 445                  | 1,290                                                                  | 298                  | 16,714                 | 9,358                | 三 重                                               | Mie       |                        |
| 6,291                                          | 4,153                | 11,255                                                                 | 2,530                | 140,575                | 78,206               | 計                                                 | Total     |                        |
| 760                                            | 443                  | 1,001                                                                  | 246                  | 12,119                 | 6,835                | 滋 賀                                               | Shiga     | 大 阪<br>Osaka           |
| 1,403                                          | 837                  | 2,004                                                                  | 615                  | 24,317                 | 13,554               | 京 都                                               | Kyoto     |                        |
| 4,688                                          | 3,279                | 7,588                                                                  | 2,420                | 82,777                 | 46,810               | 大 阪                                               | Osaka     |                        |
| 3,026                                          | 2,981                | 4,068                                                                  | 1,173                | 47,319                 | 24,058               | 兵 庫                                               | Hyogo     |                        |
| 559                                            | 428                  | 782                                                                    | 250                  | 11,889                 | 6,347                | 奈 良                                               | Nara      |                        |
| 425                                            | 161                  | 834                                                                    | 178                  | 12,960                 | 6,472                | 和歌山                                               | Wakayama  |                        |
| 10,861                                         | 8,129                | 16,277                                                                 | 4,883                | 191,381                | 104,076              | 計                                                 | Total     |                        |
| 255                                            | 160                  | 290                                                                    | 54                   | 4,353                  | 1,959                | 鳥 取                                               | Tottori   | 広 島<br>Hiroshima       |
| 257                                            | 155                  | 383                                                                    | 86                   | 5,254                  | 2,410                | 島 根                                               | Shimane   |                        |
| 802                                            | 438                  | 1,115                                                                  | 335                  | 14,151                 | 6,474                | 岡 山                                               | Okayama   |                        |
| 935                                            | 478                  | 1,627                                                                  | 335                  | 20,179                 | 10,739               | 広 島                                               | Hiroshima |                        |
| 352                                            | 206                  | 754                                                                    | 284                  | 10,096                 | 5,392                | 山 口                                               | Yamaguchi |                        |
| 2,601                                          | 1,438                | 4,169                                                                  | 1,094                | 54,033                 | 26,975               | 計                                                 | Total     |                        |
| 307                                            | 213                  | 643                                                                    | 220                  | 6,789                  | 2,840                | 徳 島                                               | Tokushima | 高 松<br>Takamatsu       |
| 402                                            | 295                  | 587                                                                    | 157                  | 7,401                  | 3,379                | 香 川                                               | Kagawa    |                        |
| 527                                            | 360                  | 903                                                                    | 242                  | 11,636                 | 5,327                | 愛 媛                                               | Ehime     |                        |
| 319                                            | 205                  | 527                                                                    | 200                  | 8,466                  | 3,868                | 高 知                                               | Kochi     |                        |
| 1,555                                          | 1,073                | 2,660                                                                  | 819                  | 34,292                 | 15,413               | 計                                                 | Total     |                        |
| 2,364                                          | 1,874                | 3,476                                                                  | 1,074                | 47,366                 | 25,173               | 福 岡                                               | Fukuoka   | 福 岡<br>Fukuoka         |
| 480                                            | 362                  | 670                                                                    | 121                  | 10,151                 | 4,784                | 佐 賀                                               | Saga      |                        |
| 726                                            | 555                  | 905                                                                    | 236                  | 13,911                 | 6,326                | 長 崎                                               | Nagasaki  |                        |
| 3,570                                          | 2,790                | 5,051                                                                  | 1,430                | 71,428                 | 36,284               | 計                                                 | Total     |                        |
| 1,035                                          | 782                  | 1,270                                                                  | 214                  | 19,840                 | 7,911                | 熊 本                                               | Kumamoto  | 熊 本<br>Kumamoto        |
| 427                                            | 264                  | 611                                                                    | 163                  | 8,669                  | 3,832                | 大 分                                               | Oita      |                        |
| 944                                            | 726                  | 798                                                                    | 148                  | 13,194                 | 5,078                | 宮 崎                                               | Miyazaki  |                        |
| 1,125                                          | 694                  | 958                                                                    | 143                  | 15,371                 | 6,018                | 鹿児島                                               | Kagoshima |                        |
| 3,531                                          | 2,466                | 3,637                                                                  | 669                  | 57,074                 | 22,840               | 計                                                 | Total     |                        |
| 726                                            | 495                  | 1,209                                                                  | 418                  | 13,238                 | 7,325                | 沖 縄                                               | Okinawa   | 沖 縄<br>Okinawa         |
| 61,345                                         | 47,973               | 93,187                                                                 | 23,578               | 1,118,013              | 611,541              | 全 国 計 Grand Total                                 |           |                        |

## (4) 都道府県別課税状況等 (その2 法人)

Statistics of taxation by prefecture (Part 2: Corporations)

| 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                  |  | 一般申告及び処理<br>Ordinary tax returns and cases processed |                      | 簡易申告及び処理<br>Simplified tax returns and cases processed |                      | 納税申告計<br>Total of tax returns |                      |
|----------------------------------------------------------------------|------------------|--|------------------------------------------------------|----------------------|--------------------------------------------------------|----------------------|-------------------------------|----------------------|
|                                                                      |                  |  | 件 数<br>Number of cases                               | 税 額<br>Amount of tax | 件 数<br>Number of cases                                 | 税 額<br>Amount of tax | 件 数<br>Number of cases        | 税 額<br>Amount of tax |
|                                                                      |                  |  | 件<br>Case                                            | 百万円<br>Million yen   | 件<br>Case                                              | 百万円<br>Million yen   | 件<br>Case                     | 百万円<br>Million yen   |
| 札 幌<br>Sapporo                                                       | 北海道<br>Hokkaido  |  | 55,306                                               | 464,080              | 20,309                                                 | 15,465               | 75,615                        | 479,544              |
| 仙 台<br>Sendai                                                        | 青 森<br>Aomori    |  | 10,393                                               | 88,477               | 3,872                                                  | 2,929                | 14,265                        | 91,405               |
|                                                                      | 岩 手<br>Iwate     |  | 9,606                                                | 81,333               | 3,900                                                  | 2,940                | 13,506                        | 84,273               |
|                                                                      | 宮 城<br>Miyagi    |  | 20,928                                               | 212,271              | 8,447                                                  | 6,858                | 29,375                        | 219,129              |
|                                                                      | 秋 田<br>Akita     |  | 7,735                                                | 64,007               | 3,256                                                  | 2,488                | 10,991                        | 66,494               |
|                                                                      | 山 形<br>Yamagata  |  | 9,394                                                | 79,862               | 4,183                                                  | 3,059                | 13,577                        | 82,921               |
|                                                                      | 福 島<br>Fukushima |  | 18,304                                               | 155,085              | 7,829                                                  | 5,886                | 26,133                        | 160,971              |
|                                                                      | 計<br>Total       |  | 76,360                                               | 681,034              | 31,487                                                 | 24,160               | 107,847                       | 705,193              |
| 関東信越<br>Kanto Shinetsu                                               | 茨 城<br>Ibaraki   |  | 24,341                                               | 206,134              | 9,965                                                  | 7,786                | 34,306                        | 213,920              |
|                                                                      | 栃 木<br>Tochigi   |  | 18,265                                               | 149,270              | 8,645                                                  | 6,303                | 26,910                        | 155,573              |
|                                                                      | 群 馬<br>Gunma     |  | 19,585                                               | 189,985              | 8,459                                                  | 6,300                | 28,044                        | 196,285              |
|                                                                      | 埼 玉<br>Saitama   |  | 61,769                                               | 495,564              | 27,937                                                 | 21,923               | 89,706                        | 517,487              |
|                                                                      | 新潟<br>Niigata    |  | 20,862                                               | 203,562              | 8,298                                                  | 6,205                | 29,160                        | 209,767              |
|                                                                      | 長 野<br>Nagano    |  | 20,575                                               | 180,814              | 8,712                                                  | 6,423                | 29,287                        | 187,237              |
|                                                                      | 計<br>Total       |  | 165,397                                              | 1,425,330            | 72,016                                                 | 54,939               | 237,413                       | 1,480,269            |
| 東 京<br>Tokyo                                                         | 千 葉<br>Chiba     |  | 49,055                                               | 430,562              | 20,396                                                 | 15,803               | 69,451                        | 446,364              |
|                                                                      | 東 京<br>Tokyo     |  | 270,326                                              | 8,171,200            | 85,683                                                 | 77,451               | 356,009                       | 8,248,651            |
|                                                                      | 神奈川<br>Kanagawa  |  | 77,318                                               | 940,458              | 36,156                                                 | 28,338               | 113,474                       | 968,796              |
|                                                                      | 山 梨<br>Yamanashi |  | 8,102                                                | 61,132               | 3,270                                                  | 2,548                | 11,372                        | 63,680               |
|                                                                      | 計<br>Total       |  | 404,801                                              | 9,603,351            | 145,505                                                | 124,140              | 550,306                       | 9,727,491            |
| 金 沢<br>Kanazawa                                                      | 富 山<br>Toyama    |  | 10,465                                               | 124,547              | 3,719                                                  | 2,823                | 14,184                        | 127,370              |
|                                                                      | 石 川<br>Ishikawa  |  | 12,293                                               | 116,329              | 4,725                                                  | 3,569                | 17,018                        | 119,898              |
|                                                                      | 福 井<br>Fukui     |  | 9,037                                                | 86,201               | 3,323                                                  | 2,488                | 12,360                        | 88,689               |
|                                                                      | 計<br>Total       |  | 31,795                                               | 327,077              | 11,767                                                 | 8,880                | 43,562                        | 335,957              |
| 名古屋<br>Nagoya                                                        | 岐 阜<br>Gifu      |  | 20,763                                               | 203,933              | 7,839                                                  | 5,907                | 28,602                        | 209,840              |
|                                                                      | 静 岡<br>Shizuoka  |  | 35,253                                               | 328,720              | 15,054                                                 | 11,333               | 50,307                        | 340,052              |
|                                                                      | 愛 知<br>Aichi     |  | 81,290                                               | 1,076,520            | 28,472                                                 | 22,648               | 109,762                       | 1,099,168            |
|                                                                      | 三 重<br>Mie       |  | 15,709                                               | 147,655              | 5,529                                                  | 4,287                | 21,238                        | 151,942              |
|                                                                      | 計<br>Total       |  | 153,015                                              | 1,756,827            | 56,894                                                 | 44,175               | 209,909                       | 1,801,002            |
| 大 阪<br>Osaka                                                         | 滋 賀<br>Shiga     |  | 11,156                                               | 101,143              | 3,587                                                  | 2,828                | 14,743                        | 103,971              |
|                                                                      | 京 都<br>Kyoto     |  | 27,995                                               | 286,903              | 8,919                                                  | 6,822                | 36,914                        | 293,725              |
|                                                                      | 大 阪<br>Osaka     |  | 119,260                                              | 1,697,687            | 32,350                                                 | 26,743               | 151,610                       | 1,724,429            |
|                                                                      | 兵 庫<br>Hyogo     |  | 48,841                                               | 448,012              | 15,038                                                 | 11,964               | 63,879                        | 459,977              |
|                                                                      | 奈 良<br>Nara      |  | 9,547                                                | 62,543               | 3,001                                                  | 2,402                | 12,548                        | 64,944               |
|                                                                      | 和歌山<br>Wakayama  |  | 8,328                                                | 61,210               | 2,571                                                  | 2,018                | 10,899                        | 63,228               |
|                                                                      | 計<br>Total       |  | 225,127                                              | 2,657,498            | 65,466                                                 | 52,776               | 290,593                       | 2,710,274            |
| 広 島<br>Hiroshima                                                     | 鳥 取<br>Tottori   |  | 4,866                                                | 36,138               | 2,036                                                  | 1,604                | 6,902                         | 37,742               |
|                                                                      | 島 根<br>Shimane   |  | 5,769                                                | 52,790               | 2,568                                                  | 1,913                | 8,337                         | 54,703               |
|                                                                      | 岡 山<br>Okayama   |  | 19,651                                               | 175,232              | 7,595                                                  | 5,697                | 27,246                        | 180,929              |
|                                                                      | 広 島<br>Hiroshima |  | 29,161                                               | 315,630              | 11,728                                                 | 9,038                | 40,889                        | 324,668              |
|                                                                      | 山 口<br>Yamaguchi |  | 11,163                                               | 108,387              | 4,813                                                  | 3,634                | 15,976                        | 112,021              |
|                                                                      | 計<br>Total       |  | 70,610                                               | 688,177              | 28,740                                                 | 21,885               | 99,350                        | 710,062              |
| 高 松<br>Takamatsu                                                     | 徳 島<br>Tokushima |  | 7,338                                                | 53,472               | 3,085                                                  | 2,309                | 10,423                        | 55,781               |
|                                                                      | 香 川<br>Kagawa    |  | 10,274                                               | 93,052               | 4,344                                                  | 3,130                | 14,618                        | 96,181               |
|                                                                      | 愛 媛<br>Ehime     |  | 13,271                                               | 115,041              | 5,809                                                  | 4,381                | 19,080                        | 119,422              |
|                                                                      | 高 知<br>Kochi     |  | 6,420                                                | 46,954               | 2,446                                                  | 1,862                | 8,866                         | 48,816               |
|                                                                      | 計<br>Total       |  | 37,303                                               | 308,520              | 15,684                                                 | 11,681               | 52,987                        | 320,201              |
| 福 岡<br>Fukuoka                                                       | 福 岡<br>Fukuoka   |  | 51,034                                               | 525,868              | 16,865                                                 | 13,848               | 67,899                        | 539,716              |
|                                                                      | 佐 賀<br>Saga      |  | 6,334                                                | 56,486               | 2,619                                                  | 2,014                | 8,953                         | 58,500               |
|                                                                      | 長 崎<br>Nagasaki  |  | 10,740                                               | 80,715               | 4,483                                                  | 3,352                | 15,223                        | 84,067               |
|                                                                      | 計<br>Total       |  | 68,108                                               | 663,069              | 23,967                                                 | 19,215               | 92,075                        | 682,284              |
| 熊 本<br>Kumamoto                                                      | 熊 本<br>Kumamoto  |  | 16,688                                               | 124,067              | 7,027                                                  | 5,250                | 23,715                        | 129,316              |
|                                                                      | 大 分<br>Oita      |  | 11,343                                               | 90,145               | 4,913                                                  | 3,635                | 16,256                        | 93,781               |
|                                                                      | 宮 崎<br>Miyazaki  |  | 9,697                                                | 71,558               | 4,077                                                  | 3,103                | 13,774                        | 74,661               |
|                                                                      | 鹿児島<br>Kagoshima |  | 14,470                                               | 102,025              | 6,356                                                  | 4,730                | 20,826                        | 106,755              |
|                                                                      | 計<br>Total       |  | 52,198                                               | 387,796              | 22,373                                                 | 16,718               | 74,571                        | 404,514              |
| 沖 縄<br>Okinawa                                                       | 沖 縄<br>Okinawa   |  | 12,866                                               | 100,523              | 3,305                                                  | 2,874                | 16,171                        | 103,397              |
| 全 国 計 Grand Total                                                    |                  |  | 1,352,886                                            | 19,063,280           | 497,513                                                | 396,908              | 1,850,399                     | 19,460,188           |

(注) 1 この表は、「(1)課税状況」の現年分及び既往年分を都道府県別に示したものである(加算税は除く。)

2 合計の「件数」欄の「実」は、実件数(申告又は処理による当初の課税事績の件数)を示す。

Note: 1 Figures based on the breakdown of “(1) Statistics of taxation for the current year and preceding years” by prefecture (except for additional tax).

2 “Actual” in the column “Number of cases” means actual number of cases(Number of initial taxable cases due to filing or processing).



| 還付申告及び処理<br>Refund returns and cases processed |                      | 既往年分の申告及び処理<br>Tax returns and cases processed<br>for the preceding years |                      | 合 計<br>Total           |                      | 区 分<br>Type                                       |           |                        |
|------------------------------------------------|----------------------|---------------------------------------------------------------------------|----------------------|------------------------|----------------------|---------------------------------------------------|-----------|------------------------|
| 件 数<br>Number of cases                         | 税 額<br>Amount of tax | 件 数<br>Number of cases                                                    | 税 額<br>Amount of tax | 件 数<br>Number of cases | 税 額<br>Amount of tax | 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |           |                        |
| 件<br>Case                                      | 百万円<br>Million yen   | 件<br>Case                                                                 | 百万円<br>Million yen   | 実件<br>Actual           | 百万円<br>Million yen   |                                                   |           |                        |
| 6,593                                          | 51,725               | 4,191                                                                     | 1,193                | 82,875                 | 429,012              | 北海道                                               | Hokkaido  | 札 幌<br>Sapporo         |
| 790                                            | 15,667               | 762                                                                       | 179                  | 15,171                 | 75,917               | 青 森                                               | Aomori    | 仙 台<br>Sendai          |
| 925                                            | 6,586                | 765                                                                       | 195                  | 14,540                 | 77,881               | 岩 手                                               | Iwate     |                        |
| 1,943                                          | 28,004               | 1,669                                                                     | 960                  | 31,510                 | 192,085              | 宮 城                                               | Miyagi    |                        |
| 805                                            | 10,055               | 608                                                                       | 130                  | 11,869                 | 56,570               | 秋 田                                               | Akita     |                        |
| 838                                            | 9,187                | 789                                                                       | 92                   | 14,491                 | 73,826               | 山 形                                               | Yamagata  |                        |
| 1,477                                          | 16,591               | 1,488                                                                     | 302                  | 27,806                 | 144,681              | 福 島                                               | Fukushima |                        |
| 6,778                                          | 86,090               | 6,081                                                                     | 1,857                | 115,387                | 620,960              | 計                                                 | Total     |                        |
| 2,493                                          | 27,897               | 1,978                                                                     | 569                  | 37,199                 | 186,592              | 茨 城                                               | Ibaraki   | 関東信越<br>Kanto Shinetsu |
| 1,601                                          | 24,541               | 1,248                                                                     | 670                  | 28,708                 | 131,702              | 栃 木                                               | Tochigi   |                        |
| 2,007                                          | 26,927               | 1,698                                                                     | 3,047                | 30,234                 | 172,405              | 群 馬                                               | Gunma     |                        |
| 6,875                                          | 56,363               | 4,837                                                                     | 1,528                | 97,475                 | 462,652              | 埼 玉                                               | Saitama   |                        |
| 1,835                                          | 20,959               | 1,541                                                                     | 665                  | 31,157                 | 189,473              | 新 潟                                               | Niigata   |                        |
| 1,946                                          | 79,272               | 1,561                                                                     | 405                  | 31,411                 | 108,370              | 長 野                                               | Nagano    |                        |
| 16,757                                         | 235,960              | 12,863                                                                    | 6,885                | 256,184                | 1,251,194            | 計                                                 | Total     |                        |
| 7,032                                          | 63,595               | 3,629                                                                     | 3,752                | 77,471                 | 386,521              | 千 葉                                               | Chiba     | 東 京<br>Tokyo           |
| 57,901                                         | 3,469,381            | 21,293                                                                    | 40,047               | 418,677                | 4,819,317            | 東 京                                               | Tokyo     |                        |
| 10,539                                         | 495,599              | 5,403                                                                     | 1,897                | 125,337                | 475,095              | 神奈川                                               | Kanagawa  |                        |
| 795                                            | 36,703               | 711                                                                       | 26                   | 12,280                 | 27,002               | 山 梨                                               | Yamanashi |                        |
| 76,267                                         | 4,065,278            | 31,036                                                                    | 45,722               | 633,765                | 5,707,935            | 計                                                 | Total     |                        |
| 1,755                                          | 24,905               | 609                                                                       | 250                  | 16,050                 | 102,715              | 富 山                                               | Toyama    | 金 沢<br>Kanazawa        |
| 1,018                                          | 12,860               | 676                                                                       | 316                  | 18,118                 | 107,354              | 石 川                                               | Ishikawa  |                        |
| 1,082                                          | 7,355                | 593                                                                       | 1,250                | 13,534                 | 82,584               | 福 井                                               | Fukui     |                        |
| 3,855                                          | 45,120               | 1,878                                                                     | 1,817                | 47,702                 | 292,653              | 計                                                 | Total     |                        |
| 2,151                                          | 20,022               | 1,324                                                                     | 837                  | 30,875                 | 190,655              | 岐 阜                                               | Gifu      | 名古屋<br>Nagoya          |
| 3,141                                          | 127,408              | 2,501                                                                     | 894                  | 53,786                 | 213,538              | 静 岡                                               | Shizuoka  |                        |
| 8,974                                          | 812,320              | 5,966                                                                     | 5,583                | 119,510                | 292,430              | 愛 知                                               | Aichi     |                        |
| 1,556                                          | 52,017               | 1,150                                                                     | 384                  | 22,946                 | 100,309              | 三 重                                               | Mie       |                        |
| 15,822                                         | 1,011,767            | 10,941                                                                    | 7,698                | 227,117                | 796,933              | 計                                                 | Total     |                        |
| 1,432                                          | 24,115               | 635                                                                       | 280                  | 16,262                 | 80,136               | 滋 賀                                               | Shiga     | 大 阪<br>Osaka           |
| 3,871                                          | 178,283              | 1,993                                                                     | 584                  | 41,085                 | 116,026              | 京 都                                               | Kyoto     |                        |
| 21,152                                         | 623,868              | 9,482                                                                     | 7,021                | 174,225                | 1,107,582            | 大 阪                                               | Osaka     |                        |
| 8,183                                          | 151,940              | 4,027                                                                     | 1,213                | 72,776                 | 309,249              | 兵 庫                                               | Hyogo     |                        |
| 1,082                                          | 11,345               | 633                                                                       | 445                  | 13,716                 | 54,044               | 奈 良                                               | Nara      |                        |
| 648                                            | 6,546                | 513                                                                       | 184                  | 11,620                 | 56,866               | 和歌山                                               | Wakayama  |                        |
| 36,368                                         | 996,097              | 17,283                                                                    | 9,726                | 329,684                | 1,723,903            | 計                                                 | Total     |                        |
| 470                                            | 3,855                | 372                                                                       | 212                  | 7,452                  | 34,099               | 鳥 取                                               | Tottori   | 広 島<br>Hiroshima       |
| 585                                            | 2,393                | 387                                                                       | △ 226                | 8,978                  | 52,085               | 島 根                                               | Shimane   |                        |
| 1,838                                          | 25,965               | 1,210                                                                     | 286                  | 29,247                 | 155,250              | 岡 山                                               | Okayama   |                        |
| 2,620                                          | 213,842              | 1,684                                                                     | 747                  | 43,729                 | 111,573              | 広 島                                               | Hiroshima |                        |
| 1,072                                          | 22,441               | 714                                                                       | 119                  | 17,128                 | 89,700               | 山 口                                               | Yamaguchi |                        |
| 6,585                                          | 268,496              | 4,367                                                                     | 1,140                | 106,534                | 442,707              | 計                                                 | Total     |                        |
| 686                                            | 25,998               | 688                                                                       | 159                  | 11,182                 | 29,942               | 徳 島                                               | Tokushima | 高 松<br>Takamatsu       |
| 936                                            | 7,837                | 872                                                                       | 311                  | 15,645                 | 88,655               | 香 川                                               | Kagawa    |                        |
| 1,360                                          | 54,769               | 1,033                                                                     | 440                  | 20,542                 | 65,093               | 愛 媛                                               | Ehime     |                        |
| 471                                            | 3,426                | 586                                                                       | 111                  | 9,433                  | 45,501               | 高 知                                               | Kochi     |                        |
| 3,453                                          | 92,029               | 3,179                                                                     | 1,020                | 56,802                 | 229,192              | 計                                                 | Total     |                        |
| 6,813                                          | 107,993              | 3,108                                                                     | 2,019                | 75,169                 | 433,743              | 福 岡                                               | Fukuoka   | 福 岡<br>Fukuoka         |
| 603                                            | 4,187                | 308                                                                       | 285                  | 9,615                  | 54,598               | 佐 賀                                               | Saga      |                        |
| 985                                            | 7,334                | 577                                                                       | 232                  | 16,286                 | 76,965               | 長 崎                                               | Nagasaki  |                        |
| 8,401                                          | 119,513              | 3,993                                                                     | 2,537                | 101,070                | 565,307              | 計                                                 | Total     |                        |
| 1,754                                          | 36,959               | 1,316                                                                     | 353                  | 25,666                 | 92,710               | 熊 本                                               | Kumamoto  | 熊 本<br>Kumamoto        |
| 1,052                                          | 6,591                | 696                                                                       | 240                  | 17,391                 | 87,429               | 大 分                                               | Oita      |                        |
| 920                                            | 5,659                | 574                                                                       | 192                  | 14,781                 | 69,195               | 宮 崎                                               | Miyazaki  |                        |
| 1,566                                          | 10,182               | 1,008                                                                     | 741                  | 22,510                 | 97,315               | 鹿児島                                               | Kagoshima |                        |
| 5,292                                          | 59,392               | 3,594                                                                     | 1,526                | 80,348                 | 346,649              | 計                                                 | Total     |                        |
| 1,720                                          | 14,294               | 999                                                                       | △ 171                | 18,072                 | 88,932               | 沖 縄                                               | Okinawa   | 沖 縄<br>Okinawa         |
| 187,891                                        | 7,045,760            | 100,405                                                                   | 80,949               | 2,055,540              | 12,495,377           | 全 国 計 Grand Total                                 |           |                        |

## (4) 都道府県別課税状況等 (その3 合計)

Statistics of taxation by prefecture (Part 3: Total)

| 区 分<br>Type                                       |     |           | 一般申告及び処理<br>Ordinary tax returns<br>and cases processed |                      | 簡易申告及び処理<br>Simplified tax returns<br>and cases processed |                      | 納税申告計<br>Total of tax returns |                      | 還付申告及び処理<br>Refund returns<br>and cases processed |                      |
|---------------------------------------------------|-----|-----------|---------------------------------------------------------|----------------------|-----------------------------------------------------------|----------------------|-------------------------------|----------------------|---------------------------------------------------|----------------------|
|                                                   |     |           | 件 数<br>Number of<br>cases                               | 税 額<br>Amount of tax | 件 数<br>Number of<br>cases                                 | 税 額<br>Amount of tax | 件 数<br>Number of<br>cases     | 税 額<br>Amount of tax | 件 数<br>Number of<br>cases                         | 税 額<br>Amount of tax |
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |     |           | 件<br>Case                                               | 百万円<br>Million yen   | 件<br>Case                                                 | 百万円<br>Million yen   | 件<br>Case                     | 百万円<br>Million yen   | 件<br>Case                                         | 百万円<br>Million yen   |
| 札 幌<br>Sapporo                                    | 北海道 | Hokkaido  | 70,460                                                  | 475,635              | 47,308                                                    | 27,353               | 117,768                       | 502,988              | 14,308                                            | 58,526               |
| 仙 台<br>Sendai                                     | 青 森 | Aomori    | 14,196                                                  | 91,027               | 13,238                                                    | 6,214                | 27,434                        | 97,242               | 1,333                                             | 15,967               |
|                                                   | 岩 手 | Iwate     | 13,247                                                  | 83,810               | 9,459                                                     | 5,332                | 22,706                        | 89,142               | 1,864                                             | 7,107                |
|                                                   | 宮 城 | Miyagi    | 27,013                                                  | 216,734              | 17,743                                                    | 11,298               | 44,756                        | 228,032              | 3,012                                             | 28,695               |
|                                                   | 秋 田 | Akita     | 10,298                                                  | 65,640               | 8,724                                                     | 4,628                | 19,022                        | 70,268               | 1,225                                             | 10,240               |
|                                                   | 山 形 | Yamagata  | 12,465                                                  | 81,856               | 11,696                                                    | 5,892                | 24,161                        | 87,748               | 1,344                                             | 9,419                |
|                                                   | 福 島 | Fukushima | 22,862                                                  | 157,832              | 16,218                                                    | 9,489                | 39,080                        | 167,321              | 2,233                                             | 17,048               |
|                                                   | 計   | Total     | 100,081                                                 | 696,900              | 77,078                                                    | 42,853               | 177,159                       | 739,752              | 11,011                                            | 88,476               |
| 関東信越<br>Kanto Shinetsu                            | 茨 城 | Ibaraki   | 34,459                                                  | 214,735              | 25,483                                                    | 14,889               | 59,942                        | 229,624              | 3,778                                             | 28,859               |
|                                                   | 栃 木 | Tochigi   | 23,492                                                  | 152,950              | 18,700                                                    | 10,822               | 42,192                        | 163,772              | 2,557                                             | 25,230               |
|                                                   | 群 馬 | Gunma     | 25,670                                                  | 194,198              | 18,466                                                    | 10,810               | 44,136                        | 205,008              | 2,975                                             | 27,783               |
|                                                   | 埼 玉 | Saitama   | 79,155                                                  | 509,012              | 58,245                                                    | 38,850               | 137,400                       | 547,862              | 8,841                                             | 58,195               |
|                                                   | 新 潟 | Niigata   | 26,823                                                  | 207,691              | 19,475                                                    | 11,220               | 46,298                        | 218,911              | 2,621                                             | 21,393               |
|                                                   | 長 野 | Nagano    | 27,196                                                  | 185,163              | 19,889                                                    | 11,443               | 47,085                        | 196,605              | 2,956                                             | 79,932               |
|                                                   | 計   | Total     | 216,795                                                 | 1,463,749            | 160,258                                                   | 98,034               | 377,053                       | 1,561,783            | 23,728                                            | 241,392              |
| 東 京<br>Tokyo                                      | 千 葉 | Chiba     | 63,460                                                  | 441,427              | 44,931                                                    | 28,576               | 108,391                       | 470,003              | 9,068                                             | 65,082               |
|                                                   | 東 京 | Tokyo     | 318,285                                                 | 8,234,902            | 159,672                                                   | 127,431              | 477,957                       | 8,362,334            | 64,889                                            | 3,476,775            |
|                                                   | 神奈川 | Kanagawa  | 97,644                                                  | 958,181              | 70,559                                                    | 49,140               | 168,203                       | 1,007,320            | 13,345                                            | 498,641              |
|                                                   | 山 梨 | Yamanashi | 11,398                                                  | 63,605               | 8,744                                                     | 5,135                | 20,142                        | 68,740               | 1,103                                             | 36,931               |
|                                                   | 計   | Total     | 490,787                                                 | 9,698,115            | 283,906                                                   | 210,282              | 774,693                       | 9,908,397            | 88,405                                            | 4,077,428            |
| 金 沢<br>Kanazawa                                   | 富 山 | Toyama    | 13,685                                                  | 127,440              | 8,811                                                     | 5,402                | 22,496                        | 132,842              | 2,152                                             | 25,092               |
|                                                   | 石 川 | Ishikawa  | 16,193                                                  | 119,548              | 10,782                                                    | 6,538                | 26,975                        | 126,085              | 1,428                                             | 13,119               |
|                                                   | 福 井 | Fukui     | 11,982                                                  | 88,228               | 7,429                                                     | 4,493                | 19,411                        | 92,721               | 1,428                                             | 7,568                |
|                                                   | 計   | Total     | 41,860                                                  | 335,215              | 27,022                                                    | 16,433               | 68,882                        | 351,648              | 5,008                                             | 45,779               |
| 名 古 屋<br>Nagoya                                   | 岐 阜 | Gifu      | 28,309                                                  | 209,309              | 18,712                                                    | 11,465               | 47,021                        | 220,774              | 3,010                                             | 20,526               |
|                                                   | 静 岡 | Shizuoka  | 46,798                                                  | 337,305              | 37,237                                                    | 22,359               | 84,035                        | 359,663              | 4,444                                             | 128,342              |
|                                                   | 愛 知 | Aichi     | 106,186                                                 | 1,095,991            | 65,751                                                    | 42,957               | 171,937                       | 1,138,948            | 12,354                                            | 814,591              |
|                                                   | 三 重 | Mie       | 22,451                                                  | 152,714              | 14,262                                                    | 8,733                | 36,713                        | 161,447              | 2,305                                             | 52,462               |
|                                                   | 計   | Total     | 203,744                                                 | 1,795,318            | 135,962                                                   | 85,514               | 339,706                       | 1,880,832            | 22,113                                            | 1,015,921            |
| 大 阪<br>Osaka                                      | 滋 賀 | Shiga     | 16,835                                                  | 105,468              | 8,770                                                     | 5,535                | 25,605                        | 111,003              | 2,192                                             | 24,558               |
|                                                   | 京 都 | Kyoto     | 39,534                                                  | 294,840              | 19,285                                                    | 12,661               | 58,819                        | 307,502              | 5,274                                             | 179,120              |
|                                                   | 大 阪 | Osaka     | 161,623                                                 | 1,726,358            | 64,146                                                    | 45,741               | 225,769                       | 1,772,099            | 25,840                                            | 627,147              |
|                                                   | 兵 庫 | Hyogo     | 71,349                                                  | 463,094              | 34,690                                                    | 22,748               | 106,039                       | 485,842              | 11,209                                            | 154,921              |
|                                                   | 奈 良 | Nara      | 15,728                                                  | 66,473               | 7,849                                                     | 4,997                | 23,577                        | 71,470               | 1,641                                             | 11,773               |
|                                                   | 和歌山 | Wakayama  | 13,884                                                  | 65,005               | 9,233                                                     | 4,677                | 23,117                        | 69,682               | 1,073                                             | 6,707                |
|                                                   | 計   | Total     | 318,953                                                 | 2,721,239            | 143,973                                                   | 96,359               | 462,926                       | 2,817,598            | 47,229                                            | 1,004,227            |
| 広 島<br>Hiroshima                                  | 鳥 取 | Tottori   | 6,365                                                   | 37,096               | 4,471                                                     | 2,712                | 10,836                        | 39,808               | 725                                               | 4,016                |
|                                                   | 島 根 | Shimane   | 7,407                                                   | 53,828               | 5,745                                                     | 3,354                | 13,152                        | 57,182               | 842                                               | 2,548                |
|                                                   | 岡 山 | Okayama   | 25,459                                                  | 178,535              | 14,518                                                    | 8,971                | 39,977                        | 187,507              | 2,640                                             | 26,403               |
|                                                   | 広 島 | Hiroshima | 37,178                                                  | 321,003              | 22,153                                                    | 14,547               | 59,331                        | 335,550              | 3,555                                             | 214,320              |
|                                                   | 山 口 | Yamaguchi | 14,786                                                  | 110,892              | 10,491                                                    | 6,443                | 25,277                        | 117,335              | 1,424                                             | 22,646               |
|                                                   | 計   | Total     | 91,195                                                  | 701,355              | 57,378                                                    | 36,027               | 148,573                       | 737,382              | 9,186                                             | 269,934              |
| 高 松<br>Takamatsu                                  | 徳 島 | Tokushima | 9,821                                                   | 54,815               | 6,808                                                     | 3,798                | 16,629                        | 58,613               | 993                                               | 26,210               |
|                                                   | 香 川 | Kagawa    | 13,034                                                  | 94,717               | 8,288                                                     | 4,982                | 21,322                        | 99,699               | 1,338                                             | 8,132                |
|                                                   | 愛 媛 | Ehime     | 17,513                                                  | 117,628              | 12,247                                                    | 7,238                | 29,760                        | 124,867              | 1,887                                             | 55,129               |
|                                                   | 高 知 | Kochi     | 9,142                                                   | 48,862               | 7,626                                                     | 3,828                | 16,768                        | 52,689               | 790                                               | 3,630                |
|                                                   | 計   | Total     | 49,510                                                  | 316,022              | 34,969                                                    | 19,846               | 84,479                        | 335,868              | 5,008                                             | 93,102               |
| 福 岡<br>Fukuoka                                    | 福 岡 | Fukuoka   | 69,971                                                  | 539,386              | 41,267                                                    | 26,304               | 111,238                       | 565,689              | 9,177                                             | 109,866              |
|                                                   | 佐 賀 | Saga      | 9,250                                                   | 58,711               | 9,158                                                     | 4,814                | 18,408                        | 63,525               | 1,083                                             | 4,549                |
|                                                   | 長 崎 | Nagasaki  | 15,540                                                  | 83,951               | 12,496                                                    | 6,761                | 28,036                        | 90,712               | 1,711                                             | 7,888                |
|                                                   | 計   | Total     | 94,761                                                  | 682,048              | 62,921                                                    | 37,879               | 157,682                       | 719,927              | 11,971                                            | 122,303              |
| 熊 本<br>Kumamoto                                   | 熊 本 | Kumamoto  | 23,059                                                  | 127,941              | 18,872                                                    | 9,854                | 41,931                        | 137,795              | 2,789                                             | 37,741               |
|                                                   | 大 分 | Oita      | 14,712                                                  | 92,062               | 9,447                                                     | 5,652                | 24,159                        | 97,714               | 1,479                                             | 6,856                |
|                                                   | 宮 崎 | Miyazaki  | 14,129                                                  | 74,352               | 11,458                                                    | 5,965                | 25,587                        | 80,317               | 1,864                                             | 6,385                |
|                                                   | 鹿児島 | Kagoshima | 20,349                                                  | 105,295              | 14,267                                                    | 8,029                | 34,616                        | 113,325              | 2,691                                             | 10,877               |
|                                                   | 計   | Total     | 72,249                                                  | 399,651              | 54,044                                                    | 29,500               | 126,293                       | 429,151              | 8,823                                             | 61,858               |
| 沖 縄<br>Okinawa                                    | 沖 縄 | Okinawa   | 19,930                                                  | 105,424              | 8,069                                                     | 5,374                | 27,999                        | 110,798              | 2,446                                             | 14,788               |
| 全 国 計 Grand Total                                 |     |           | 1,770,325                                               | 19,390,670           | 1,092,888                                                 | 705,453              | 2,863,213                     | 20,096,124           | 249,236                                           | 7,093,733            |

(注) 1 この表は、「(1)課税状況」の現年分及び既往年分並びに、「(2)課税事業者等届出件数」を都道府県別に示したものである(加算税は除く。)

2 合計の「件数」欄の「実」は、実件数(申告又は処理による当初の課税事績の件数)を示す。

Note: 1 Figures based on the breakdown of “(1) Statistics of taxation for the current year and preceding years” and “(2) Number of notifications of taxable business enterprises, etc.” by prefecture (except for additional tax).

2 “Actual” in the column “Number of cases” means actual number of cases (Number of initial taxable cases due to filing or processing).

| 既往年分の申告及び処理<br>Tax returns and cases processed<br>for the preceding years |         | 合 計<br>Total              |                      | 課税事業者等届出件数<br>Number of Notifications of taxable business enterprises, etc.                          |                                                                                                                   |                                                                                                             |              | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau /Prefecture |           |                        |
|---------------------------------------------------------------------------|---------|---------------------------|----------------------|------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------------------------------------|-----------|------------------------|
|                                                                           |         |                           |                      | 課税事業者<br>届 出<br>Number of<br>Notifications of<br>Taxable Enterprise<br>Status for<br>Consumption Tax | 課税事業者<br>選択届出<br>Number of<br>Notifications of<br>Choosing Taxable<br>Enterprise Status<br>for Consumption<br>Tax | 新設法人に該<br>当する旨の<br>届出<br>Number of<br>Notifications of being<br>qualified for a newly<br>formed corporation | 合 計<br>Total |                                                                     |           |                        |
|                                                                           |         | 件 数<br>Number of<br>cases | 税 額<br>Amount of tax | 件 数<br>Number of<br>cases                                                                            | 税 額<br>Amount of tax                                                                                              | 件<br>Case                                                                                                   | 件<br>Case    | 件<br>Case                                                           | 件<br>Case |                        |
| 7,783                                                                     | 1,949   | 134,369                   | 446,412              | 134,838                                                                                              | 6,330                                                                                                             | 342                                                                                                         | 141,510      | 北海道                                                                 | Hokkaido  | 札 幌<br>Sapporo         |
| 1,572                                                                     | 317     | 29,198                    | 81,592               | 29,126                                                                                               | 736                                                                                                               | 41                                                                                                          | 29,903       | 青 森                                                                 | Aomori    | 仙 台<br>Sendai          |
| 1,672                                                                     | 360     | 25,011                    | 82,394               | 24,134                                                                                               | 874                                                                                                               | 38                                                                                                          | 25,046       | 岩 手                                                                 | Iwate     |                        |
| 3,362                                                                     | 1,343   | 48,604                    | 200,680              | 49,435                                                                                               | 1,844                                                                                                             | 132                                                                                                         | 51,411       | 宮 城                                                                 | Miyagi    |                        |
| 1,362                                                                     | 243     | 20,578                    | 60,272               | 19,908                                                                                               | 712                                                                                                               | 34                                                                                                          | 20,654       | 秋 田                                                                 | Akita     |                        |
| 1,738                                                                     | 255     | 25,996                    | 78,584               | 25,216                                                                                               | 667                                                                                                               | 44                                                                                                          | 25,927       | 山 形                                                                 | Yamagata  |                        |
| 2,795                                                                     | 671     | 42,060                    | 150,943              | 42,117                                                                                               | 1,407                                                                                                             | 79                                                                                                          | 43,603       | 福 島                                                                 | Fukushima |                        |
| 12,501                                                                    | 3,189   | 191,447                   | 654,465              | 189,936                                                                                              | 6,240                                                                                                             | 368                                                                                                         | 196,544      | 計                                                                   | Total     |                        |
| 4,600                                                                     | 1,262   | 65,435                    | 202,026              | 66,913                                                                                               | 2,513                                                                                                             | 141                                                                                                         | 69,567       | 茨 城                                                                 | Ibaraki   | 関東信越<br>Kanto Shinetsu |
| 2,679                                                                     | 1,036   | 45,742                    | 139,578              | 46,474                                                                                               | 1,617                                                                                                             | 92                                                                                                          | 48,183       | 栃 木                                                                 | Tochigi   |                        |
| 3,475                                                                     | 3,528   | 48,079                    | 180,753              | 49,897                                                                                               | 1,849                                                                                                             | 113                                                                                                         | 51,859       | 群 馬                                                                 | Gunma     |                        |
| 10,606                                                                    | 3,220   | 149,879                   | 492,888              | 162,201                                                                                              | 5,944                                                                                                             | 373                                                                                                         | 168,518      | 埼 玉                                                                 | Saitama   |                        |
| 3,166                                                                     | 955     | 49,689                    | 198,472              | 50,229                                                                                               | 1,438                                                                                                             | 91                                                                                                          | 51,758       | 新 潟                                                                 | Niigata   |                        |
| 3,291                                                                     | 760     | 51,053                    | 117,434              | 52,312                                                                                               | 1,708                                                                                                             | 100                                                                                                         | 54,120       | 長 野                                                                 | Nagano    |                        |
| 27,817                                                                    | 10,760  | 409,877                   | 1,331,151            | 428,026                                                                                              | 15,069                                                                                                            | 910                                                                                                         | 444,005      | 計                                                                   | Total     |                        |
| 7,815                                                                     | 4,943   | 120,583                   | 409,864              | 127,247                                                                                              | 6,099                                                                                                             | 296                                                                                                         | 133,642      | 千 葉                                                                 | Chiba     | 東 京<br>Tokyo           |
| 33,017                                                                    | 42,661  | 553,491                   | 4,928,220            | 582,910                                                                                              | 44,494                                                                                                            | 4,981                                                                                                       | 632,385      | 東 京                                                                 | Tokyo     |                        |
| 10,250                                                                    | 3,198   | 185,364                   | 511,878              | 198,061                                                                                              | 8,733                                                                                                             | 553                                                                                                         | 207,347      | 神奈川                                                                 | Kanagawa  |                        |
| 1,545                                                                     | 176     | 21,741                    | 31,985               | 23,146                                                                                               | 764                                                                                                               | 49                                                                                                          | 23,959       | 山 梨                                                                 | Yamanashi |                        |
| 52,627                                                                    | 50,978  | 881,179                   | 5,881,947            | 931,364                                                                                              | 60,090                                                                                                            | 5,879                                                                                                       | 997,333      | 計                                                                   | Total     | 金 沢<br>Kanazawa        |
| 1,324                                                                     | 417     | 25,081                    | 108,167              | 23,990                                                                                               | 1,181                                                                                                             | 43                                                                                                          | 25,214       | 富 山                                                                 | Toyama    |                        |
| 1,664                                                                     | 529     | 28,808                    | 113,496              | 28,535                                                                                               | 830                                                                                                               | 59                                                                                                          | 29,424       | 石 川                                                                 | Ishikawa  |                        |
| 1,262                                                                     | 1,385   | 21,144                    | 86,538               | 20,663                                                                                               | 659                                                                                                               | 53                                                                                                          | 21,375       | 福 井                                                                 | Fukui     |                        |
| 4,250                                                                     | 2,331   | 75,033                    | 308,201              | 73,188                                                                                               | 2,670                                                                                                             | 155                                                                                                         | 76,013       | 計                                                                   | Total     | 名 古 屋<br>Nagoya        |
| 2,867                                                                     | 1,174   | 50,778                    | 201,421              | 50,483                                                                                               | 1,571                                                                                                             | 115                                                                                                         | 52,169       | 岐 阜                                                                 | Gifu      |                        |
| 5,337                                                                     | 1,416   | 89,855                    | 232,737              | 91,894                                                                                               | 2,783                                                                                                             | 222                                                                                                         | 94,899       | 静 岡                                                                 | Shizuoka  |                        |
| 11,552                                                                    | 6,956   | 187,399                   | 331,313              | 189,374                                                                                              | 6,507                                                                                                             | 685                                                                                                         | 196,566      | 愛 知                                                                 | Aichi     |                        |
| 2,440                                                                     | 683     | 39,660                    | 109,668              | 40,039                                                                                               | 1,300                                                                                                             | 88                                                                                                          | 41,427       | 三 重                                                                 | Mie       |                        |
| 22,196                                                                    | 10,228  | 367,692                   | 875,139              | 371,790                                                                                              | 12,161                                                                                                            | 1,110                                                                                                       | 385,061      | 計                                                                   | Total     |                        |
| 1,636                                                                     | 526     | 28,381                    | 86,971               | 29,922                                                                                               | 1,176                                                                                                             | 90                                                                                                          | 31,188       | 滋 賀                                                                 | Shiga     | 大 阪<br>Osaka           |
| 3,997                                                                     | 1,199   | 65,402                    | 129,580              | 71,538                                                                                               | 2,611                                                                                                             | 214                                                                                                         | 74,363       | 京 都                                                                 | Kyoto     |                        |
| 17,070                                                                    | 9,441   | 257,002                   | 1,154,392            | 278,764                                                                                              | 11,683                                                                                                            | 1,154                                                                                                       | 291,601      | 大 阪                                                                 | Osaka     |                        |
| 8,095                                                                     | 2,386   | 120,095                   | 333,307              | 128,651                                                                                              | 5,786                                                                                                             | 339                                                                                                         | 134,776      | 兵 庫                                                                 | Hyogo     |                        |
| 1,415                                                                     | 695     | 25,605                    | 60,391               | 28,781                                                                                               | 987                                                                                                               | 69                                                                                                          | 29,837       | 奈 良                                                                 | Nara      |                        |
| 1,347                                                                     | 362     | 24,580                    | 63,337               | 26,160                                                                                               | 591                                                                                                               | 48                                                                                                          | 26,799       | 和歌山                                                                 | Wakayama  |                        |
| 33,560                                                                    | 14,609  | 521,065                   | 1,827,980            | 563,816                                                                                              | 22,834                                                                                                            | 1,914                                                                                                       | 588,564      | 計                                                                   | Total     |                        |
| 662                                                                       | 266     | 11,805                    | 36,059               | 11,827                                                                                               | 437                                                                                                               | 19                                                                                                          | 12,283       | 鳥 取                                                                 | Tottori   | 広 島<br>Hiroshima       |
| 770                                                                       | △ 139   | 14,232                    | 54,495               | 14,151                                                                                               | 538                                                                                                               | 24                                                                                                          | 14,713       | 島 根                                                                 | Shimane   |                        |
| 2,325                                                                     | 621     | 43,398                    | 161,724              | 44,490                                                                                               | 1,581                                                                                                             | 104                                                                                                         | 46,175       | 岡 山                                                                 | Okayama   |                        |
| 3,311                                                                     | 1,082   | 63,908                    | 122,312              | 67,313                                                                                               | 2,214                                                                                                             | 181                                                                                                         | 69,708       | 広 島                                                                 | Hiroshima |                        |
| 1,468                                                                     | 403     | 27,224                    | 95,092               | 28,550                                                                                               | 1,012                                                                                                             | 49                                                                                                          | 29,611       | 山 口                                                                 | Yamaguchi |                        |
| 8,536                                                                     | 2,234   | 160,567                   | 469,682              | 166,331                                                                                              | 5,782                                                                                                             | 377                                                                                                         | 172,490      | 計                                                                   | Total     | 高 松<br>Takamatsu       |
| 1,331                                                                     | 379     | 17,971                    | 32,782               | 17,732                                                                                               | 771                                                                                                               | 32                                                                                                          | 18,535       | 徳 島                                                                 | Tokushima |                        |
| 1,459                                                                     | 467     | 23,046                    | 92,034               | 23,234                                                                                               | 958                                                                                                               | 58                                                                                                          | 24,250       | 香 川                                                                 | Kagawa    |                        |
| 1,936                                                                     | 682     | 32,178                    | 70,420               | 32,162                                                                                               | 992                                                                                                               | 55                                                                                                          | 33,209       | 愛 媛                                                                 | Ehime     |                        |
| 1,113                                                                     | 311     | 17,899                    | 49,369               | 18,526                                                                                               | 450                                                                                                               | 24                                                                                                          | 19,000       | 高 知                                                                 | Kochi     |                        |
| 5,839                                                                     | 1,839   | 91,094                    | 244,605              | 91,654                                                                                               | 3,171                                                                                                             | 169                                                                                                         | 94,994       | 計                                                                   | Total     | 福 岡<br>Fukuoka         |
| 6,584                                                                     | 3,093   | 122,535                   | 458,916              | 124,853                                                                                              | 4,825                                                                                                             | 509                                                                                                         | 130,187      | 福 岡                                                                 | Fukuoka   |                        |
| 978                                                                       | 406     | 19,766                    | 59,383               | 19,526                                                                                               | 619                                                                                                               | 45                                                                                                          | 20,190       | 佐 賀                                                                 | Saga      |                        |
| 1,482                                                                     | 468     | 30,197                    | 83,292               | 30,244                                                                                               | 872                                                                                                               | 41                                                                                                          | 31,157       | 長 崎                                                                 | Nagasaki  |                        |
| 9,044                                                                     | 3,967   | 172,498                   | 601,591              | 174,623                                                                                              | 6,316                                                                                                             | 595                                                                                                         | 181,534      | 計                                                                   | Total     | 熊 本<br>Kumamoto        |
| 2,586                                                                     | 567     | 45,506                    | 100,621              | 48,518                                                                                               | 1,658                                                                                                             | 96                                                                                                          | 50,272       | 熊 本                                                                 | Kumamoto  |                        |
| 1,307                                                                     | 403     | 26,060                    | 91,262               | 26,892                                                                                               | 927                                                                                                               | 50                                                                                                          | 27,869       | 大 分                                                                 | Oita      |                        |
| 1,372                                                                     | 340     | 27,975                    | 74,273               | 28,328                                                                                               | 965                                                                                                               | 38                                                                                                          | 29,331       | 宮 崎                                                                 | Miyazaki  |                        |
| 1,966                                                                     | 885     | 37,881                    | 103,333              | 39,808                                                                                               | 1,541                                                                                                             | 57                                                                                                          | 41,406       | 鹿児島                                                                 | Kagoshima |                        |
| 7,231                                                                     | 2,195   | 137,422                   | 369,488              | 143,546                                                                                              | 5,091                                                                                                             | 241                                                                                                         | 148,878      | 計                                                                   | Total     | 沖 縄<br>Okinawa         |
| 2,208                                                                     | 248     | 31,310                    | 96,257               | 33,348                                                                                               | 1,761                                                                                                             | 113                                                                                                         | 35,222       | 沖 縄                                                                 | Okinawa   |                        |
| 193,592                                                                   | 104,527 | 3,173,553                 | 13,106,918           | 3,302,460                                                                                            | 147,515                                                                                                           | 12,173                                                                                                      | 3,462,148    | 全 国 計 Grand Total                                                   |           |                        |

# 酒 税

## Liquor Tax

統計表を見る方のために

For the people who use the statistical tables

### 1 利用上の注意

この章は、令和4年4月1日から令和5年3月31日までの間に製造場から移出された酒類について、令和5年4月30日までの申告又は処理による課税事績を示したものである。

### 2 酒税の概要

酒類とは、アルコール分1度以上を含んでいる飲料（アルコール事業法の適用を受けるアルコールを除く。）で、その製法や性状により4種類、17品目に分類している。

酒類の分類は、①発泡性酒類（ビール、発泡酒、その他の発泡性酒類）、②醸造酒類（清酒、果実酒、その他の醸造酒）、③蒸留酒類（連続式蒸留焼酎、単式蒸留焼酎、原料用アルコール、ウイスキー、ブランデー、スピリッツ）、④混成酒類（合成清酒、みりん、甘味果実酒、リキュール、粉末酒、雑酒）である。

各酒類の税率（1kL当たり従量税率）は、次表のとおりである。

1 Notes on use

This section shows the statistics of taxation on alcoholic beverages shipped from manufacturing factories between April 1, 2022 and March 31, 2023 according to returns filed or cases processed made by April 30, 2023.

2 Outline of liquor tax

Alcoholic beverages are defined as beverages containing no less than 1% alcohol (excluding alcohol applied under the Alcohol Business Law), and divided into four categories and 17 items.

Alcoholic beverage categories are (1) Effervescent alcoholic beverages (beer, sparkling liquor and other effervescent alcoholic beverages); (2) Brewed alcoholic beverages (sake, fruit wine, other brewed liquor); (3) Distilled alcoholic beverages (continuous distillation Japanese spirits (shochu), simple system distillation Japanese spirits (shochu), alcohol for material, whisky, brandy, spirits); and (4) Mixed alcoholic beverages (Sake compound, Mirin, sweet fruit wine, liqueur, powder liquor, miscellaneous liquor).

The rates of taxation applied to each type of alcoholic beverage (specific duty per 1 kiloliter) is summarized on the following chart.

(令和2年10月1日～令和5年9月30日)

(October1,2020～September30,2023)

| 酒類の分類<br>Alcoholic beverage classification |                                                                | ア ル コ ー ル 分 等<br>Alcohol content, etc.                                                                                                                           | 1 kL 当 た り 税 率<br>Taxation rate per 1 kiloliter |                                                                                          |
|--------------------------------------------|----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------------------------|
| ○ 発泡性酒類 Effervescent alcoholic beverages   |                                                                |                                                                                                                                                                  | (基本税率) (Basic taxation rate)                    |                                                                                          |
|                                            |                                                                |                                                                                                                                                                  | 200,000 円                                       | 200,000 yen                                                                              |
|                                            | ビール<br>Beer                                                    | －                                                                                                                                                                | 200,000 円                                       | 200,000 yen                                                                              |
|                                            | 発泡酒<br>Sparkling liquor                                        | 麦芽 50%以上<br>又はアルコール分 10 度以上<br>50% ≧ Malt proportion or 10% ≧ alcohol content                                                                                    | 200,000 円                                       | 200,000 yen                                                                              |
|                                            |                                                                | 麦芽 25%以上 50%未満のもの<br>(アルコール分 10 度未満)<br>25% ≧ Malt proportion < 50% (alcohol content < 10%)                                                                      | 167,125 円                                       | 167,125 yen                                                                              |
|                                            |                                                                | 麦芽 25%未満のもの<br>(アルコール分 10 度未満)<br>Malt proportion < 25% (alcohol content < 10%)                                                                                  | 134,250 円                                       | 134,250 yen                                                                              |
|                                            | (その他の発泡性酒類)<br>(Other effervescent alcoholic beverages)        | いわゆる「新ジャンル」<br>(アルコール分 10 度未満で発泡性を有するもの)<br>So-called "new genre drinks" (alcohol content: under 10%)                                                            | 108,000 円                                       | 108,000 yen                                                                              |
|                                            |                                                                | ホップ及び一定の苦味料を原料としない酒類<br>(アルコール分 10 度未満で発泡性を有するもの)<br>Other effervescent alcoholic beverage that does not use hop or bitter agent<br>(alcohol content: under 10%) | 80,000 円                                        | 80,000 yen                                                                               |
| ○ 醸造酒類 Brewed alcoholic beverages          |                                                                |                                                                                                                                                                  | (基本税率) (Basic taxation rate)                    |                                                                                          |
|                                            |                                                                |                                                                                                                                                                  | 120,000 円                                       | 120,000 yen                                                                              |
|                                            | 清 酒<br>Sake                                                    | －                                                                                                                                                                | 110,000 円                                       | 110,000 yen                                                                              |
|                                            | 果実酒<br>Fruit wine                                              | －                                                                                                                                                                | 90,000 円                                        | 90,000 yen                                                                               |
|                                            | その他の醸造酒<br>Other brewed liquors                                | －                                                                                                                                                                | 120,000 円                                       | 120,000 yen                                                                              |
| ○ 蒸留酒類 Distilled alcoholic beverages       |                                                                |                                                                                                                                                                  | (基本税率) (Basic taxation rate)                    |                                                                                          |
|                                            |                                                                | 21 度以上 21% or above                                                                                                                                              | 200,000 円に 20 度を超える<br>1 度ごとに 10,000 円加算        | 10,000 yen added to 200,000 yen (per kiloliter) for each percentage point exceeding 20%. |
|                                            |                                                                | 21 度未満 Under 21%                                                                                                                                                 | 200,000 円                                       | 200,000 yen                                                                              |
|                                            | 連続式蒸留焼酎<br>Continuous distillation Japanese spirits (shochu)   | 21 度以上 21% or above                                                                                                                                              | 200,000 円に 20 度を超える<br>1 度ごとに 10,000 円加算        | 10,000 yen added to 200,000 yen (per kiloliter) for each percentage point exceeding 20%. |
|                                            | 単式蒸留焼酎<br>Simple system distillation Japanese spirits (shochu) |                                                                                                                                                                  |                                                 |                                                                                          |
|                                            | 原料用アルコール<br>Alcohol for material                               | 21 度未満 Under 21%                                                                                                                                                 | 200,000 円                                       | 200,000 yen                                                                              |
|                                            | ウイスキー<br>Whisky                                                | 37 度以上 37% or above                                                                                                                                              | 370,000 円に 37 度を超える<br>1 度ごとに 10,000 円加算        | 10,000 yen added to 370,000 yen (per kiloliter) for each percentage point exceeding 37%. |
|                                            | ブランデー<br>Brandy                                                |                                                                                                                                                                  |                                                 |                                                                                          |
|                                            | スピリッツ<br>Spirits                                               |                                                                                                                                                                  |                                                 |                                                                                          |
|                                            |                                                                |                                                                                                                                                                  |                                                 |                                                                                          |
| ○ 混成酒類 Mixed alcoholic beverages           |                                                                |                                                                                                                                                                  | (基本税率) (Basic taxation rate)                    |                                                                                          |
|                                            |                                                                | 21 度以上 21% or above                                                                                                                                              | 200,000 円に 20 度を超える<br>1 度ごとに 10,000 円加算        | 10,000 yen added to 200,000 yen (per kiloliter) for each percentage point exceeding 20%. |
|                                            |                                                                | 21 度未満 Under 21%                                                                                                                                                 | 200,000 円                                       | 200,000 yen                                                                              |
|                                            | 合成清酒<br>Sake compound                                          | －                                                                                                                                                                | 100,000 円                                       | 100,000 yen                                                                              |
|                                            | みりん<br>Mirin (rice cooking wine)                               | －                                                                                                                                                                | 20,000 円                                        | 20,000 yen                                                                               |
|                                            | 甘味果実酒<br>Sweet fruit wine                                      | 13 度以上 13% or above                                                                                                                                              | 120,000 円に 12 度を超える<br>1 度ごとに 10,000 円加算        | 10,000 yen added to 120,000 yen (per kiloliter) for each percentage point exceeding 12%. |
|                                            | リキュール<br>Liqueur                                               | 13 度未満 Under 13%                                                                                                                                                 | 120,000 円                                       | 120,000 yen                                                                              |
|                                            | 粉末酒<br>Powder liquor                                           | －                                                                                                                                                                | 390,000 円                                       | 390,000 yen                                                                              |
|                                            | 雑酒<br>Miscellaneous liquor                                     | みりん類似 Resembling sweet sake                                                                                                                                      | 20,000 円                                        | 20,000 yen                                                                               |
|                                            |                                                                | 21 度以上 21 % or above                                                                                                                                             | 200,000 円に 20 度を超える<br>1 度ごとに 10,000 円加算        | 10,000 yen added to 200,000 yen (per kiloliter) for each percentage point exceeding 20%. |
|                                            |                                                                | 21 度未満 Under 21%                                                                                                                                                 | 200,000 円                                       | 200,000 yen                                                                              |

8－1 酒税関係総括表

Overview Related to Liquor Tax

酒税関係総括表  
Overview related to liquor tax

| 区 分<br>Type                    |                                                      | 課 税 数 量<br>Taxable volume | 税 額<br>Amount of tax | 製 成 数 量<br>Volume of production | 販売(消費)数量<br>Volume of sales (consumption) | 製 造 場 数<br>Number of manufacturing factories | 販 売 場 数<br>Number of licensed sites to sell liquors |
|--------------------------------|------------------------------------------------------|---------------------------|----------------------|---------------------------------|-------------------------------------------|----------------------------------------------|-----------------------------------------------------|
|                                |                                                      | kL                        | 百万円<br>Million yen   | kL                              | kL                                        | 場<br>site                                    | 場<br>site                                           |
| 平 成 29 年 度<br>30<br>令 和 元<br>2 | FY2017                                               | 8,138,548                 | 1,229,907            | 7,922,356                       | 8,373,636                                 | 3,333                                        | 189,490                                             |
|                                | 2018                                                 | 8,190,398                 | 1,207,177            | 7,977,865                       | 8,245,929                                 | 3,394                                        | 187,475                                             |
|                                | 2019                                                 | 8,152,764                 | 1,180,466            | 7,899,689                       | 8,127,905                                 | 3,452                                        | 184,717                                             |
|                                | 2020                                                 | 7,703,132                 | 1,068,148            | 7,446,225                       | 7,827,698                                 | 3,574                                        | 184,820                                             |
|                                |                                                      |                           | 外 excluding 3,606    |                                 |                                           |                                              |                                                     |
|                                | 2021                                                 | 7,560,707                 | 1,072,118            | 7,303,854                       | 7,720,810                                 | 3,715                                        | 186,443                                             |
|                                | 2022                                                 | 7,701,524                 | 1,117,737            | 7,323,861                       | 7,828,376                                 | 3,891                                        | 186,763                                             |
| 清 酒                            | Sake                                                 | 407,036                   | 42,589               | 328,310                         | 402,833                                   | 1,536                                        |                                                     |
| 合 成 清 酒                        | Sake compound                                        | 19,674                    | 1,947                | 19,933                          | 18,590                                    | 2                                            |                                                     |
| 連 続 式 蒸 留 焼 酎                  | Continuous distillation Japanese spirits (shochu)    | 280,296                   | 66,202               | 294,293                         | 315,259                                   | 29                                           |                                                     |
| 単 式 蒸 留 焼 酎                    | Simple system distillation Japanese spirits (shochu) | 392,427                   | 93,566               | 368,487                         | 385,863                                   | 355                                          |                                                     |
| み り ん                          | Mirin (rice cooking wine)                            | 94,188                    | 1,884                | 85,810                          | 92,880                                    | 31                                           |                                                     |
| ビ ー ル                          | Beer                                                 | 2,164,924                 | 431,696              | 2,234,631                       | 2,096,290                                 | 383                                          |                                                     |
| 果 実 酒                          | Fruit wine                                           | 116,475                   | 10,112               | 94,788                          | 352,491                                   | 512                                          |                                                     |
| 甘 味 果 実 酒                      | Sweet fruit wine                                     | 4,515                     | 572                  | 5,592                           | 8,767                                     | 10                                           |                                                     |
| ウ イ ス キ ー                      | Whisky                                               | 154,295                   | 51,766               | 146,448                         | 185,207                                   | 54                                           |                                                     |
| ブ ラ ン デ ー                      | Brandy                                               | 3,473                     | 1,320                | 3,537                           | 4,497                                     | 5                                            |                                                     |
| 原 料 用 ア ル コ ー ル                | Alcohol for material                                 | 111                       | 62                   | 833,073                         | 796,315                                   | 10                                           |                                                     |
| ス ビ リ ッ ツ                      | Spirits                                              | 978,829                   | 81,234               |                                 |                                           | 85                                           |                                                     |
| 発 泡 酒                          | Sparkling liquor                                     | 583,992                   | 78,637               | 396,457                         | 566,542                                   | 353                                          |                                                     |
| リ キ ュ ー ル                      | Liqueur                                              | 2,249,224                 | 228,982              | 2,261,172                       | 2,311,854                                 | 241                                          |                                                     |
| そ の 他 の 醸 造 酒                  | Other brewed liquors                                 | 251,010                   | 27,125               | 250,271                         | 287,649                                   | 276                                          |                                                     |
| 粉 末 酒                          | Powder liquor                                        | 1,022                     | 44                   | 1,040                           | 3,339                                     | 2                                            |                                                     |
| 雑 酒                            | Miscellaneous liquor                                 |                           |                      |                                 |                                           | 7                                            |                                                     |
| 合 計                            | Grand Total                                          | 7,701,524                 | 1,117,737            | 7,323,861                       | 7,828,376                                 | 3,891                                        | 186,763                                             |

調査期間等：課税数量及び税額は、令和4年4月1日から令和5年3月31日までの間に製造場から移出された酒類について、令和5年4月30日までの申告又は処理による課税実績を示したものである。

製成数量及び販売（消費）数量は、令和4年4月1日から令和5年3月31日までの間を対象にしている。

調査時点：製造場数及び販売場数は令和5年3月31日現在である。

用語の説明：1 課税数量とは、税額決定の基礎となるべき酒類の数量をいう。

2 製成数量とは、酒類の生産数量をいう。

3 販売（消費）数量とは、酒類小売業者の販売数量のほか、酒類製造者及び酒類卸売業者の消費者への直売数量を含めた数量をいう。

4 製造場数とは、複数の品目を製造している場合には、製造数量が最も多い酒類の品目に掲げている。

関 連 表：「8－2」の「(1)課税状況」、「8－3」の「(1)製成数量」、「8－4」の「(1)酒類の販売（消費）数量」、「8－5」の「(1)酒類製造免許場数等」、「8－5」の「(3)酒類販売業免許場数及び酒類販売業者数」

(注) 1 「販売（消費）数量」欄は、沖縄県分を含まない。

2 外書は令和2年10月1日に実施された酒類の手持品課税について、令和3年3月31日までの申告又は処理による課税実績を示したものである。

Period covered by survey: Figures of taxable volume and amount of tax shows the statistics of taxation on alcoholic beverages shipped from manufacturing factories between April 1, 2022 and March 31, 2023 according to returns filed or cases processed made by April 30, 2023.

Figures of volume of production, and volume of sales (consumption) are for the period from April 1, 2022 to March 31, 2023.

Time of survey: Number of manufacturing factories and points of sales are as of March 31, 2023.

Terminology: 1 “Taxable volume” means the quantity of alcoholic beverages used as the base in determining the amount of tax.

Terminology: 2 “Volume of production” means the quantity of alcoholic beverages produced.

Terminology: 3 “Volume of sales (consumption)” includes the quantity of direct sales to consumers by liquor manufacturers and liquor wholesalers other than the quantity of sales by liquor retailers.

Terminology: 4 As for “Number of licensed manufacturing factories”, in the case that a licensed manufacturing factory manufactures more than one item, it is categorized as a manufacturing factory of its main product.

Relevant tables: “8-2 (1)Statistics of taxation”, “8-3 (1)Volume of production, “8-4 (1)Volume of sales (consumption) of liquors” , “8-5 (1) Number of licensed sites for manufacturing factories of liquors,etc”. and “8-5 (3) Number of licensed sites to sell liquors and liquors distributors.

Note:1 Figures in the column “Volume of sales (consumption)” do not include the figures for Okinawa.

Note:2 The “excluding” number in the column of “Amount of tax” shows the statistics of taxation on the stock under distributors as of October 1, 2020, according to returns filed or cases processed made by March 31, 2021.

8－2 課 税 状 況  
Statistics of Taxation

(1) 課 税 状 況  
Statistics of taxation

| 区 分<br>Type                                                             | 課 税<br>Taxation                             |                      |                                                                                                      |                      |               |                      |
|-------------------------------------------------------------------------|---------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------|----------------------|---------------|----------------------|
|                                                                         | 一 般 税 率 適 用<br>Subject to ordinary tax rate |                      | 特 例 税 率 適 用<br>(第23条第2項第3号)<br>Application of special case tax rate<br>(Article 23, Clause 2, No. 3) |                      | 計<br>Total    |                      |
|                                                                         | 数 量<br>Volume                               | 税 額<br>Amount of tax | 数 量<br>Volume                                                                                        | 税 額<br>Amount of tax | 数 量<br>Volume | 税 額<br>Amount of tax |
|                                                                         | kL                                          | 百万円<br>Million yen   | kL                                                                                                   | 百万円<br>Million yen   | kL            | 百万円<br>Million yen   |
| 清 酒 <i>Sake</i>                                                         | 416,723                                     | 43,667               | 2,615                                                                                                | 205                  | 419,346       | 43,871               |
| 合 成 清 酒 <i>Sake compound</i>                                            | 19,939                                      | 1,974                | －                                                                                                    | －                    | 19,939        | 1,974                |
| 連 続 式 蒸 留 焼 酎 <i>Continuous distillation Japanese spirits (shochu)</i>  | 282,731                                     | 67,535               | 3,521                                                                                                | 282                  | 286,252       | 67,817               |
| 単 式 蒸 留 焼 酎 <i>Simple system distillation Japanese spirits (shochu)</i> | 394,829                                     | 94,388               | 735                                                                                                  | 59                   | 395,564       | 94,447               |
| み り ん <i>Mirin (rice cooking wine)</i>                                  | 96,724                                      | 1,935                | －                                                                                                    | －                    | 96,724        | 1,935                |
| ビ ー ル <i>Beer</i>                                                       | 2,262,855                                   | 451,239              | －                                                                                                    | －                    | 2,262,855     | 451,239              |
| 果 実 酒 <i>Fruit wine</i>                                                 | 122,264                                     | 10,712               | 10,253                                                                                               | 811                  | 132,524       | 11,523               |
| 甘 味 果 実 酒 <i>Sweet fruit wine</i>                                       | 2,744                                       | 433                  | 1,949                                                                                                | 156                  | 4,693         | 589                  |
| ウ イ ス キ ー <i>Whisky</i>                                                 | 131,508                                     | 50,380               | 24,606                                                                                               | 1,968                | 156,115       | 52,349               |
| ブ ラ ン デ ー <i>Brandy</i>                                                 | 3,486                                       | 1,326                | 0                                                                                                    | 0                    | 3,486         | 1,326                |
| 原 料 用 ア ル コ ー ル <i>Alcohol for material</i>                             | 131                                         | 79                   | －                                                                                                    | －                    | 131           | 79                   |
| 発 泡 酒 <i>Sparkling liquor</i>                                           | 586,904                                     | 79,035               | －                                                                                                    | －                    | 586,904       | 79,035               |
| そ の 他 の 醸 造 酒 <i>Other brewed liquors</i>                               | 1,662                                       | 201                  | 250,306                                                                                              | 27,031               | 251,970       | 27,232               |
| ス ピ リ ッ ツ <i>Spirits</i>                                                | 23,832                                      | 5,056                | 976,945                                                                                              | 78,156               | 1,000,782     | 83,212               |
| リ キ ュ ー ル <i>Liqueur</i>                                                | 89,535                                      | 17,662               | 2,224,817                                                                                            | 217,885              | 2,314,348     | 235,547              |
| 粉 末 酒 <i>Powder liquor</i>                                              | 956                                         | 39                   | 73                                                                                                   | 6                    | 1,029         | 44                   |
| 雑 酒 <i>Miscellaneous liquor</i>                                         |                                             |                      |                                                                                                      |                      |               |                      |
| 合 計 <i>Grand Total</i>                                                  | 4,436,840                                   | 825,660              | 3,495,832                                                                                            | 326,558              | 7,932,694     | 1,152,219            |

調査期間等：令和4年4月1日から令和5年3月31日までの間に製造場から移出された酒類について、令和5年4月30日までの申告又は処理による課税事績を示したものである。

用語の説明：未納税移出とは、製造場から移出するとき酒税の免除を受けて移出するものをいい、輸出免税とは、輸出する目的で酒類を製造場から移出するとき、酒税の免税を受けて移出するものをいう。

- (注) 1 「特例税率適用(第23条第2項第3号)」欄は、各品目(ビール及び発泡酒を除く。)でその他の発泡性酒類(発泡性があり、かつ、アルコール分が10度未満であるもの)になるものを示す。
- 2 「酒税法(第30条第1項、第2項、第3項)」欄は、酒類製造者がその製造場から移出した酒類を当該製造場に戻し入れた場合の酒税額の控除等を示す。
- 3 税関分は含まない。

Period covered by survey: This table shows the status of taxation based on returns filed or cases processed between April 1, 2022 and March 31, 2023 according to returns filed or cases processed made by April 30, 2023.

Terminology: “Non-taxable shipment” means the shipment from manufacturing factories which is exempt from tax, “Export exemption” means the one that receives the exemption of liquor tax when liquors are shipped out from the manufacturing place to for export.

- Note:1 The “Application of special case tax rate (Article 23, Clause 2, No. 3)” column indicates other effervescent liquors (with effervescence and alcohol content of under 10%) for each item (other than beer and sparkling liquor).
- 2 Figures in the column “Liquor Tax Law (Sec. 30-1, 2 and 3)” indicate amounts of deductions of liquor tax when manufacturers transfer back alcoholic beverages to the same manufacturing factories from which they were shipped.
- 3 Figures by custom house are not included.

| 控 除<br>Deduction                                                            |                      |                                                               |                      | 課 税 実 数<br>Actual number of taxation |                    | 免 税<br>Exemption                 |                             | 区 分<br>Type     |                                                      |
|-----------------------------------------------------------------------------|----------------------|---------------------------------------------------------------|----------------------|--------------------------------------|--------------------|----------------------------------|-----------------------------|-----------------|------------------------------------------------------|
| 酒 税 法<br>(第30条第 1 項、<br>第 2 項、第 3 項)<br>Liquor Tax Law (Sec. 30-1, 2 and 3) |                      | 災害減免法<br>(第 7 条第 1 項)<br>Disaster Exemption Act<br>(Sec. 7-1) |                      |                                      |                    | 未納税移出<br>Non-taxable<br>shipment | 輸出免税<br>Export<br>exemption |                 |                                                      |
| 数 量<br>Volume                                                               | 税 額<br>Amount of tax | 数 量<br>Volume                                                 | 税 額<br>Amount of tax |                                      |                    | 数 量<br>Volume                    | 数 量<br>Volume               |                 |                                                      |
| kL                                                                          | 百万円<br>Million yen   | kL                                                            | 百万円<br>Million yen   | kL                                   | 百万円<br>Million yen | kL                               | kL                          |                 |                                                      |
| 12, 291                                                                     | 1, 282               | 1                                                             | 0                    | 407, 036                             | 42, 589            | 324, 039                         | 32, 123                     | 清 酒             | Sake                                                 |
| 268                                                                         | 27                   | －                                                             | －                    | 19, 674                              | 1, 947             | 4, 688                           | 370                         | 合 成 清 酒         | Sake compound                                        |
| 5, 952                                                                      | 1, 614               | 0                                                             | 0                    | 280, 296                             | 66, 202            | 9, 953                           | 1, 699                      | 連 続 式 蒸 留 焼 酎   | Continuous distillation Japanese spirits (shochu)    |
| 3, 119                                                                      | 879                  | 8                                                             | 2                    | 392, 427                             | 93, 566            | 161, 282                         | 2, 290                      | 単 式 蒸 留 焼 酎     | Simple system distillation Japanese spirits (shochu) |
| 2, 534                                                                      | 51                   | 0                                                             | 0                    | 94, 188                              | 1, 884             | 41, 788                          | 1, 189                      | み り ん           | Mirin (rice cooking wine)                            |
| 97, 884                                                                     | 19, 532              | 49                                                            | 10                   | 2, 164, 924                          | 431, 696           | 126, 216                         | 82, 967                     | ビ ー ル           | Beer                                                 |
| 16, 040                                                                     | 1, 411               | 0                                                             | 0                    | 116, 475                             | 10, 112            | 47, 035                          | 269                         | 果 実 酒           | Fruit wine                                           |
| 171                                                                         | 17                   | 0                                                             | 0                    | 4, 515                               | 572                | 6, 264                           | 391                         | 甘 味 果 実 酒       | Sweet fruit wine                                     |
| 1, 821                                                                      | 583                  | 1                                                             | 0                    | 154, 295                             | 51, 766            | 232, 596                         | 13, 601                     | ウ イ ス キ ー       | Whisky                                               |
| 11                                                                          | 5                    | 0                                                             | 0                    | 3, 473                               | 1, 320             | 2, 857                           | 97                          | ブ ラ ン デ ー       | Brandy                                               |
| 19                                                                          | 17                   | 0                                                             | 0                    | 111                                  | 62                 | 393, 654                         | 9                           | 原 料 用 ア ル コ ー ル | Alcohol for material                                 |
| 2, 841                                                                      | 389                  | 71                                                            | 9                    | 583, 992                             | 78, 637            | 20, 277                          | 5, 577                      | 発 泡 酒           | Sparkling liquor                                     |
| 956                                                                         | 108                  | 1                                                             | 0                    | 251, 010                             | 27, 125            | 3, 894                           | 24                          | そ の 他 の 醸 造 酒   | Other brewed liquors                                 |
| 21, 948                                                                     | 1, 977               | 6                                                             | 1                    | 978, 829                             | 81, 234            | 566, 882                         | 12, 214                     | ス ピ リ ッ ツ       | Spirits                                              |
| 64, 875                                                                     | 6, 544               | 233                                                           | 21                   | 2, 249, 224                          | 228, 982           | 601, 963                         | 29, 248                     | リ キ ュ ー ル       | Liqueur                                              |
| 5                                                                           | 0                    | 0                                                             | 0                    | 1, 022                               | 44                 | 711                              | 23                          | { 粉 末 酒<br>雑 酒  | Powder liquor                                        |
|                                                                             |                      |                                                               |                      |                                      |                    |                                  |                             |                 | Miscellaneous liquor                                 |
| 230, 790                                                                    | 34, 437              | 371                                                           | 44                   | 7, 701, 524                          | 1, 117, 737        | 2, 544, 099                      | 182, 127                    | 合 計             | Grand Total                                          |

(2) 税関分の課税状況  
Statistics of taxation by custom house

| 酒 類 の 品 目 等<br>Item of alcoholic beverage                             | 課 税 数 量<br>Taxable volume | 税 額<br>Amount of tax | 酒 類 の 品 目 等<br>Item of alcoholic beverage   | 課 税 数 量<br>Taxable volume | 税 額<br>Amount of tax |
|-----------------------------------------------------------------------|---------------------------|----------------------|---------------------------------------------|---------------------------|----------------------|
|                                                                       | kL                        | 百万円<br>Million yen   |                                             | kL                        | 百万円<br>Million yen   |
| 清 酒 <i>Sake</i>                                                       | 42                        | 5                    | ウ イ ス キ ー <i>Whisky</i>                     | 36, 433                   | 14, 867              |
| 合 成 清 酒 <i>Sake compound</i>                                          | 11                        | 1                    | ブ ラ ン デ ー <i>Brandy</i>                     | 1, 077                    | 437                  |
| 連 続 式 蒸 留 酎 <i>Continuous distillation Japanese spirits (shochu)</i>  | 34, 548                   | 8, 298               | 原 料 用 ア ル コ ー ル <i>Alcohol for material</i> | 6                         | 2                    |
| 単 式 蒸 留 酎 <i>Simple system distillation Japanese spirits (shochu)</i> | 223                       | 59                   | 発 泡 酒 <i>Sparkiling liquor</i>              | 1, 782                    | 312                  |
| み り ん <i>Mirin (rice cooking wine)</i>                                | 1, 399                    | 28                   | そ の 他 の 醸 造 酒 <i>Other brewed liquors</i>   | 3, 911                    | 469                  |
| ビ ー ル <i>Beer</i>                                                     | 44, 063                   | 8, 812               | ス ピ リ ッ ツ <i>Spirits</i>                    | 14, 025                   | 5, 044               |
| 果 実 酒 <i>Fruit wine</i>                                               | 240, 078                  | 21, 530              | リ キ ュ ー ル <i>Liqueur</i>                    | 80, 742                   | 9, 807               |
| 甘 味 果 実 酒 <i>Sweet fruit wine</i>                                     | 3, 653                    | 414                  | 粉 末 酒 <i>Powder liquor</i>                  | 2                         | 0                    |
|                                                                       |                           |                      | 雑 酒 <i>Miscellaneous liquor</i>             |                           |                      |
|                                                                       |                           |                      | 合 計 <b>Grand Total</b>                      | 461, 989                  | 70, 087              |

資料:酒税課調

(注) 令和4年度内の輸入品にかかる課税実績である。

Source: Liquor Tax and Industry Division

Note: The table shows the statistics of taxation on goods imported during FY2022.

(3) 都道府県別の課税状況 (その1)  
Statistics of taxation by prefectures (Part 1)

| 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |     |           | 清 酒<br>Sake   |                      | 合 成 清 酒<br>Sake compound |                      | 連続式蒸留<br>焼酎<br>Continuous distillation<br>Japanese spirits (shochu) |                      | 単式蒸留<br>焼酎<br>Simple system distillation<br>Japanese spirits (shochu) |                      |
|----------------------------------------------------------------------|-----|-----------|---------------|----------------------|--------------------------|----------------------|---------------------------------------------------------------------|----------------------|-----------------------------------------------------------------------|----------------------|
|                                                                      |     |           | 数 量<br>Volume | 税 額<br>Amount of tax | 数 量<br>Volume            | 税 額<br>Amount of tax | 数 量<br>Volume                                                       | 税 額<br>Amount of tax | 数 量<br>Volume                                                         | 税 額<br>Amount of tax |
|                                                                      |     |           | kL            | 百万円<br>Million yen   | kL                       | 百万円<br>Million yen   | kL                                                                  | 百万円<br>Million yen   | kL                                                                    | 百万円<br>Million yen   |
| 札 幌<br>Sapporo                                                       | 北海道 | Hokkaido  | 3,946         | 390                  | 1,001                    | 100                  | 12,748                                                              | 2,567                | 373                                                                   | 73                   |
| 仙 台<br>Sendai                                                        | 青 森 | Aomori    | 3,876         | 386                  | —                        | —                    | —                                                                   | —                    | 108                                                                   | 20                   |
|                                                                      | 岩 手 | Iwate     | 3,237         | 305                  | —                        | —                    | X                                                                   | X                    | 18                                                                    | 4                    |
|                                                                      | 宮 城 | Miyagi    | 6,567         | 654                  | —                        | —                    | X                                                                   | X                    | 11                                                                    | 2                    |
|                                                                      | 秋 田 | Akita     | 15,561        | 1,636                | X                        | X                    | X                                                                   | X                    | 121                                                                   | 26                   |
|                                                                      | 山 形 | Yamagata  | 7,373         | 703                  | —                        | —                    | X                                                                   | X                    | 57                                                                    | 12                   |
|                                                                      | 福 島 | Fukushima | 8,588         | 815                  | X                        | X                    | 283                                                                 | 76                   | 96                                                                    | 19                   |
|                                                                      | 計   | Total     | 45,202        | 4,499                | 1,893                    | 187                  | 5,074                                                               | 1,268                | 411                                                                   | 83                   |
| 関東信越<br>Kanto Shinetsu                                               | 茨 城 | Ibaraki   | 2,687         | 244                  | X                        | X                    | 1,830                                                               | 427                  | 151                                                                   | 29                   |
|                                                                      | 栃 木 | Tochigi   | 7,725         | 796                  | X                        | X                    | X                                                                   | X                    | 213                                                                   | 48                   |
|                                                                      | 群 馬 | Gunma     | 2,491         | 236                  | X                        | X                    | 33,418                                                              | 7,945                | 3,046                                                                 | 748                  |
|                                                                      | 埼 玉 | Saitama   | 25,640        | 2,779                | X                        | X                    | 10,717                                                              | 2,567                | 30                                                                    | 6                    |
|                                                                      | 新 潟 | Niigata   | 31,034        | 3,207                | 98                       | 10                   | 503                                                                 | 127                  | 270                                                                   | 60                   |
|                                                                      | 長 野 | Nagano    | 8,922         | 860                  | X                        | X                    | X                                                                   | X                    | 469                                                                   | 93                   |
|                                                                      | 計   | Total     | 78,499        | 8,121                | 3,870                    | 380                  | 47,222                                                              | 11,236               | 4,179                                                                 | 985                  |
| 東 京<br>Tokyo                                                         | 千 葉 | Chiba     | 16,851        | 1,805                | X                        | X                    | 112,927                                                             | 26,515               | 6,603                                                                 | 1,505                |
|                                                                      | 東 京 | Tokyo     | 1,369         | 133                  | X                        | X                    | X                                                                   | X                    | 284                                                                   | 58                   |
|                                                                      | 神奈川 | Kanagawa  | 1,030         | 91                   | X                        | X                    | X                                                                   | X                    | 84                                                                    | 19                   |
|                                                                      | 山 梨 | Yamanashi | 8,766         | 948                  | X                        | X                    | X                                                                   | X                    | 2,654                                                                 | 647                  |
|                                                                      | 計   | Total     | 28,016        | 2,977                | 6,476                    | 647                  | 142,065                                                             | 33,166               | 9,625                                                                 | 2,230                |
| 金 沢<br>Kanazawa                                                      | 富 山 | Toyama    | 3,835         | 388                  | X                        | X                    | X                                                                   | X                    | 10                                                                    | 2                    |
|                                                                      | 石 川 | Ishikawa  | 4,802         | 482                  | X                        | X                    | X                                                                   | X                    | 59                                                                    | 12                   |
|                                                                      | 福 井 | Fukui     | 2,711         | 267                  | —                        | —                    | —                                                                   | —                    | 7                                                                     | 1                    |
|                                                                      | 計   | Total     | 11,348        | 1,137                | 15                       | 1                    | 175                                                                 | 34                   | 76                                                                    | 16                   |
| 名古屋<br>Nagoya                                                        | 岐 阜 | Gifu      | 4,415         | 417                  | 850                      | 83                   | X                                                                   | X                    | 578                                                                   | 125                  |
|                                                                      | 静 岡 | Shizuoka  | 3,333         | 312                  | X                        | X                    | X                                                                   | X                    | 57                                                                    | 12                   |
|                                                                      | 愛 知 | Aichi     | 11,318        | 1,202                | 1,540                    | 149                  | 7,762                                                               | 1,955                | 610                                                                   | 123                  |
|                                                                      | 三 重 | Mie       | 5,502         | 571                  | X                        | X                    | 19,807                                                              | 4,753                | 182                                                                   | 37                   |
|                                                                      | 計   | Total     | 24,568        | 2,502                | 2,425                    | 236                  | 35,624                                                              | 8,615                | 1,427                                                                 | 297                  |
| 大 阪<br>Osaka                                                         | 滋 賀 | Shiga     | 1,655         | 145                  | X                        | X                    | X                                                                   | X                    | X                                                                     | X                    |
|                                                                      | 京 都 | Kyoto     | 75,330        | 8,182                | X                        | X                    | X                                                                   | X                    | 587                                                                   | 141                  |
|                                                                      | 大 阪 | Osaka     | 825           | 73                   | X                        | X                    | X                                                                   | X                    | X                                                                     | X                    |
|                                                                      | 兵 庫 | Hyogo     | 99,157        | 10,839               | 897                      | 89                   | 2,452                                                               | 617                  | 351                                                                   | 82                   |
|                                                                      | 奈 良 | Nara      | 2,435         | 226                  | —                        | —                    | X                                                                   | X                    | 12                                                                    | 2                    |
|                                                                      | 和歌山 | Wakayama  | 1,858         | 177                  | —                        | —                    | X                                                                   | X                    | 91                                                                    | 18                   |
|                                                                      | 計   | Total     | 181,260       | 19,642               | 2,250                    | 224                  | 13,790                                                              | 3,548                | 1,734                                                                 | 414                  |
| 広 島<br>Hiroshima                                                     | 鳥 取 | Tottori   | 752           | 66                   | —                        | —                    | —                                                                   | —                    | 101                                                                   | 19                   |
|                                                                      | 島 根 | Shimane   | 1,824         | 161                  | —                        | —                    | —                                                                   | —                    | 56                                                                    | 12                   |
|                                                                      | 岡 山 | Okayama   | 1,886         | 173                  | —                        | —                    | X                                                                   | X                    | 76                                                                    | 15                   |
|                                                                      | 広 島 | Hiroshima | 7,388         | 755                  | X                        | X                    | X                                                                   | X                    | 146                                                                   | 30                   |
|                                                                      | 山 口 | Yamaguchi | 5,720         | 584                  | —                        | —                    | X                                                                   | X                    | 120                                                                   | 35                   |
|                                                                      | 計   | Total     | 17,570        | 1,738                | X                        | X                    | X                                                                   | X                    | 499                                                                   | 111                  |
| 高 松<br>Takamatsu                                                     | 徳 島 | Tokushima | 367           | 32                   | X                        | X                    | X                                                                   | X                    | X                                                                     | X                    |
|                                                                      | 香 川 | Kagawa    | 824           | 78                   | —                        | —                    | —                                                                   | —                    | X                                                                     | X                    |
|                                                                      | 愛 媛 | Ehime     | 1,311         | 121                  | —                        | —                    | X                                                                   | X                    | 77                                                                    | 16                   |
|                                                                      | 高 知 | Kochi     | 4,318         | 438                  | —                        | —                    | X                                                                   | X                    | 467                                                                   | 100                  |
|                                                                      | 計   | Total     | 6,820         | 670                  | X                        | X                    | X                                                                   | X                    | 625                                                                   | 132                  |
| 福 岡<br>Fukuoka                                                       | 福 岡 | Fukuoka   | 3,632         | 343                  | X                        | X                    | 21,004                                                              | 5,150                | 43,645                                                                | 10,495               |
|                                                                      | 佐 賀 | Saga      | 2,399         | 226                  | —                        | —                    | X                                                                   | X                    | 4,171                                                                 | 902                  |
|                                                                      | 長 崎 | Nagasaki  | 895           | 80                   | —                        | —                    | X                                                                   | X                    | 2,449                                                                 | 536                  |
|                                                                      | 計   | Total     | 6,926         | 648                  | X                        | X                    | 21,159                                                              | 5,181                | 50,265                                                                | 11,934               |
| 熊 本<br>Kumamoto                                                      | 熊 本 | Kumamoto  | 973           | 86                   | X                        | X                    | X                                                                   | X                    | 12,279                                                                | 2,953                |
|                                                                      | 大 分 | Oita      | 1,728         | 162                  | —                        | —                    | —                                                                   | —                    | 85,698                                                                | 20,388               |
|                                                                      | 宮 崎 | Miyazaki  | X             | X                    | —                        | —                    | X                                                                   | X                    | 120,652                                                               | 29,030               |
|                                                                      | 鹿児島 | Kagoshima | X             | X                    | X                        | X                    | 160                                                                 | 27                   | 90,346                                                                | 22,062               |
|                                                                      | 計   | Total     | X             | X                    | 50                       | 5                    | 1,142                                                               | 247                  | 308,975                                                               | 74,433               |
| 沖 縄<br>Okinawa                                                       | 沖 縄 | Okinawa   | X             | X                    | —                        | —                    | X                                                                   | X                    | 14,238                                                                | 2,859                |
| 全 国 計 Grand Total                                                    |     |           | 407,036       | 42,589               | 19,674                   | 1,947                | 280,296                                                             | 66,202               | 392,427                                                               | 93,566               |

(注) この表は、「(1)課税状況」の「課税実数」欄を都道府県別に示したものである。

Note: This table shows "Actual number of taxation" in "(1) Statistics of taxation" by prefectures.



| みりん<br>Mirin (rice cooking wine) |                      | ビール<br>Beer   |                      | 果実酒<br>Fruit wine |                      | 甘味果実酒<br>Sweet Fruit wine |                      | 区 分<br>Type                                      |             |
|----------------------------------|----------------------|---------------|----------------------|-------------------|----------------------|---------------------------|----------------------|--------------------------------------------------|-------------|
| 数 量<br>Volume                    | 税 額<br>Amount of tax | 数 量<br>Volume | 税 額<br>Amount of tax | 数 量<br>Volume     | 税 額<br>Amount of tax | 数 量<br>Volume             | 税 額<br>Amount of tax | 国税局・都道府県<br>Regional Taxation Bureau /Prefecture |             |
| kL                               | 百万円<br>Million yen   | kL            | 百万円<br>Million yen   | kL                | 百万円<br>Million yen   | kL                        | 百万円<br>Million yen   |                                                  |             |
| 51                               | 1                    | 90, 876       | 18, 134              | 3, 293            | 264                  | 61                        | 8                    | 北海道                                              | Hokkaido    |
| —                                | —                    | 125           | 21                   | 1, 352            | 104                  | X                         | X                    | 青 森                                              | Aomori      |
| —                                | —                    | 1, 291        | 236                  | 528               | 35                   | —                         | —                    | 岩 手                                              | Iwate       |
| —                                | —                    | 74, 432       | 14, 881              | 113               | 7                    | X                         | X                    | 宮 城                                              | Miyagi      |
| X                                | X                    | 208           | 35                   | 53                | 3                    | —                         | —                    | 秋 田                                              | Akita       |
| X                                | X                    | 87            | 15                   | 1, 155            | 80                   | 27                        | 3                    | 山 形                                              | Yamagata    |
| —                                | —                    | 114, 090      | 22, 814              | 77                | 5                    | 0                         | 0                    | 福 島                                              | Fukushima   |
| X                                | X                    | 190, 233      | 38, 002              | 3, 278            | 235                  | 190                       | 32                   | 計                                                | Total       |
| X                                | X                    | 343, 263      | 68, 645              | 46                | 3                    | 5                         | 1                    | 茨 城                                              | Ibaraki     |
| X                                | X                    | 465           | 85                   | 33, 407           | 2, 968               | 1, 642                    | 223                  | 栃 木                                              | Tochigi     |
| —                                | —                    | 101, 455      | 20, 281              | 111               | 7                    | 3                         | 0                    | 群 馬                                              | Gunma       |
| 4, 875                           | 98                   | 1, 662        | 328                  | 126               | 8                    | 5                         | 1                    | 埼 玉                                              | Saitama     |
| X                                | X                    | 2, 232        | 430                  | 433               | 30                   | 0                         | 0                    | 新 潟                                              | Niigata     |
| X                                | X                    | 11, 263       | 2, 225               | 4, 387            | 359                  | 63                        | 8                    | 長 野                                              | Nagano      |
| 10, 809                          | 216                  | 460, 340      | 91, 995              | 38, 510           | 3, 375               | 1, 718                    | 232                  | 計                                                | Total       |
| 37, 813                          | 756                  | 156, 992      | 31, 386              | 1, 300            | 113                  | 334                       | 30                   | 千 葉                                              | Chiba       |
| X                                | X                    | 55, 591       | 11, 084              | 74                | 4                    | X                         | X                    | 東 京                                              | Tokyo       |
| X                                | X                    | 189, 823      | 37, 911              | 37, 844           | 3, 393               | X                         | X                    | 神奈川                                              | Kanagawa    |
| X                                | X                    | 1, 031        | 182                  | 17, 991           | 1, 524               | 272                       | 32                   | 山 梨                                              | Yamanashi   |
| 38, 609                          | 772                  | 403, 437      | 80, 563              | 57, 209           | 5, 034               | 1, 156                    | 119                  | 計                                                | Total       |
| X                                | X                    | 149           | 26                   | X                 | X                    | X                         | X                    | 富 山                                              | Toyama      |
| X                                | X                    | 369           | 63                   | 95                | 6                    | —                         | —                    | 石 川                                              | Ishikawa    |
| X                                | X                    | 28            | 5                    | X                 | X                    | X                         | X                    | 福 井                                              | Fukui       |
| X                                | X                    | 546           | 94                   | 163               | 10                   | X                         | X                    | 計                                                | Total       |
| 1, 677                           | 34                   | X             | X                    | 35                | 2                    | —                         | —                    | 岐 阜                                              | Gifu        |
| X                                | X                    | 72, 922       | 14, 537              | 1, 218            | 99                   | 219                       | 18                   | 静 岡                                              | Shizuoka    |
| 8, 937                           | 179                  | 184, 088      | 36, 804              | 464               | 36                   | 0                         | 0                    | 愛 知                                              | Aichi       |
| X                                | X                    | X             | X                    | 6                 | 0                    | 45                        | 5                    | 三 重                                              | Mie         |
| 10, 680                          | 214                  | 258, 395      | 51, 604              | 1, 723            | 138                  | 264                       | 23                   | 計                                                | Total       |
| —                                | —                    | 29, 816       | 5, 954               | X                 | X                    | X                         | X                    | 滋 賀                                              | Shiga       |
| X                                | X                    | 78, 542       | 15, 696              | 299               | 22                   | 24                        | 2                    | 京 都                                              | Kyoto       |
| X                                | X                    | 245, 331      | 49, 053              | 5, 223            | 459                  | 829                       | 125                  | 大 阪                                              | Osaka       |
| 10, 983                          | 220                  | 81, 603       | 16, 299              | 149               | 10                   | 6                         | 1                    | 大 阪                                              | Osaka       |
| X                                | X                    | 138           | 23                   | X                 | X                    | X                         | X                    | 兵 庫                                              | Hyogo       |
| 82                               | 2                    | 240           | 41                   | 7                 | 0                    | 12                        | 1                    | 奈 良                                              | Nara        |
| 32, 897                          | 658                  | 435, 670      | 87, 067              | 5, 779            | 497                  | 871                       | 130                  | 和歌山                                              | Wakayama    |
| X                                | X                    | 200           | 34                   | 43                | 3                    | X                         | X                    | 計                                                | Total       |
| X                                | X                    | 109           | 19                   | 206               | 13                   | X                         | X                    | 鳥 取                                              | Tottori     |
| 20                               | 0                    | 41, 331       | 8, 259               | 5, 465            | 489                  | 2                         | 0                    | 島 根                                              | Shimane     |
| 722                              | 14                   | 80            | 13                   | 219               | 14                   | 15                        | 2                    | 岡 山                                              | Okayama     |
| —                                | —                    | 261           | 45                   | 14                | 1                    | X                         | X                    | 広 島                                              | Hiroshima   |
| 775                              | 16                   | 41, 981       | 8, 370               | 5, 947            | 520                  | 130                       | 16                   | 山 口                                              | Yamaguchi   |
| X                                | X                    | X             | X                    | X                 | X                    | X                         | X                    | 計                                                | Total       |
| X                                | X                    | 166           | 28                   | 18                | 1                    | X                         | X                    | 徳 島                                              | Tokushima   |
| X                                | X                    | 32, 077       | 6, 408               | X                 | X                    | X                         | X                    | 香 川                                              | Kagawa      |
| X                                | X                    | X             | X                    | 16                | 1                    | —                         | —                    | 愛 媛                                              | Ehime       |
| 96                               | 2                    | 32, 350       | 6, 455               | 53                | 3                    | X                         | X                    | 高 知                                              | Kochi       |
| X                                | X                    | X             | X                    | 47                | 3                    | X                         | X                    | 計                                                | Total       |
| X                                | X                    | X             | X                    | X                 | X                    | X                         | X                    | 福 岡                                              | Fukuoka     |
| X                                | X                    | X             | X                    | X                 | X                    | —                         | —                    | 佐 賀                                              | Saga        |
| 112                              | 2                    | 160, 692      | 32, 131              | 60                | 4                    | 9                         | 1                    | 長 崎                                              | Nagasaki    |
| X                                | X                    | 17, 686       | 3, 536               | 105               | 6                    | X                         | X                    | 計                                                | Total       |
| —                                | —                    | 49, 352       | 9, 868               | 99                | 8                    | 82                        | 7                    | 熊 本                                              | Kumamoto    |
| X                                | X                    | 185           | 33                   | 214               | 15                   | X                         | X                    | 大 分                                              | Oita        |
| X                                | X                    | 60            | 10                   | 3                 | 0                    | 1                         | 0                    | 宮 崎                                              | Miyazaki    |
| 126                              | 3                    | 67, 283       | 13, 447              | 421               | 29                   | 90                        | 8                    | 鹿 児 島                                            | Kagoshima   |
| —                                | —                    | 23, 121       | 3, 837               | 39                | 3                    | 10                        | 1                    | 計                                                | Total       |
| —                                | —                    | —             | —                    | —                 | —                    | —                         | —                    | 沖 縄                                              | Okinawa     |
| 94, 188                          | 1, 884               | 2, 164, 924   | 431, 696             | 116, 475          | 10, 112              | 4, 515                    | 572                  | 全 国 計                                            | Grand Total |

## (3) 都道府県別の課税状況 (その2)

Statistics of taxation by prefectures (Part 2)

| 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |       |           | ウイスキー<br>Whisky |                      | ブランデー<br>Brandy |                      | 原料用アルコール<br>Alcohol for material |                      | 発泡酒<br>Sparkling liquor |                      | その他の醸造酒<br>Other brewed liquors |                      |
|----------------------------------------------------------------------|-------|-----------|-----------------|----------------------|-----------------|----------------------|----------------------------------|----------------------|-------------------------|----------------------|---------------------------------|----------------------|
|                                                                      |       |           | 数 量<br>Volume   | 税 額<br>Amount of tax | 数 量<br>Volume   | 税 額<br>Amount of tax | 数 量<br>Volume                    | 税 額<br>Amount of tax | 数 量<br>Volume           | 税 額<br>Amount of tax | 数 量<br>Volume                   | 税 額<br>Amount of tax |
|                                                                      |       |           | kL              | 百万円<br>Million yen   | kL              | 百万円<br>Million yen   | kL                               | 百万円<br>Million yen   | kL                      | 百万円<br>Million yen   | kL                              | 百万円<br>Million yen   |
| 札 幌<br>Sapporo                                                       | 北海道   | Hokkaido  | 389             | 94                   | 22              | 9                    | 0                                | 0                    | 24,353                  | 3,282                | 9,241                           | 998                  |
| 仙 台<br>Sendai                                                        | 青 森   | Aomori    | X               | X                    | 2               | 1                    | X                                | X                    | 46                      | 9                    | 0                               | 0                    |
|                                                                      | 岩 手   | Iwate     | －               | －                    | X               | X                    | X                                | X                    | 199                     | 34                   | 42                              | 5                    |
|                                                                      | 宮 城   | Miyagi    | X               | X                    | X               | X                    | X                                | X                    | 23,096                  | 3,104                | 23,536                          | 2,542                |
|                                                                      | 秋 田   | Akita     | X               | X                    | X               | X                    | －                                | －                    | 19                      | 3                    | 37                              | 4                    |
|                                                                      | 山 形   | Yamagata  | X               | X                    | 0               | 0                    | X                                | X                    | 37                      | 7                    | 19                              | 2                    |
|                                                                      | 福 島   | Fukushima | X               | X                    | 0               | 0                    | X                                | X                    | 29,030                  | 3,899                | 20                              | 3                    |
|                                                                      | 計     | Total     | 255             | 80                   | 3               | 1                    | X                                | X                    | 52,427                  | 7,056                | 23,654                          | 2,557                |
| 関東信越<br>Kanto Shinetsu                                               | 茨 城   | Ibaraki   | 1,710           | 139                  | 0               | 0                    | X                                | X                    | 100,802                 | 13,541               | 38,229                          | 4,129                |
|                                                                      | 栃 木   | Tochigi   | 55,709          | 20,083               | 1,054           | 393                  | X                                | X                    | 155                     | 27                   | 5                               | 1                    |
|                                                                      | 群 馬   | Gunma     | 1               | 1                    | X               | X                    | 0                                | 0                    | 46                      | 8                    | 5,358                           | 579                  |
|                                                                      | 埼 玉   | Saitama   | 195             | 61                   | X               | X                    | X                                | X                    | 211                     | 42                   | 8                               | 1                    |
|                                                                      | 新 潟   | Niigata   | 25              | 8                    | 4               | 2                    | X                                | X                    | 114                     | 21                   | 441                             | 53                   |
|                                                                      | 長 野   | Nagano    | 78              | 20                   | 10              | 4                    | X                                | X                    | 1,120                   | 220                  | 49                              | 6                    |
|                                                                      | 計     | Total     | 57,718          | 20,311               | 1,068           | 399                  | 13                               | 7                    | 102,448                 | 13,860               | 44,090                          | 4,768                |
| 東 京<br>Tokyo                                                         | 千 葉   | Chiba     | 46,560          | 14,809               | 591             | 227                  | X                                | X                    | 5,790                   | 784                  | 1,049                           | 115                  |
|                                                                      | 東 京   | Tokyo     | X               | X                    | 0               | 0                    | X                                | X                    | 483                     | 94                   | 17                              | 2                    |
|                                                                      | 神奈川   | Kanagawa  | X               | X                    | 120             | 49                   | X                                | X                    | 58,166                  | 7,850                | 29,070                          | 3,140                |
|                                                                      | 山 梨   | Yamanashi | 8,859           | 3,304                | 46              | 18                   | X                                | X                    | 237                     | 43                   | 60                              | 5                    |
|                                                                      | 計     | Total     | 56,134          | 18,170               | 757             | 294                  | 75                               | 41                   | 64,676                  | 8,771                | 30,196                          | 3,262                |
| 金 沢<br>Kanazawa                                                      | 富 山   | Toyama    | X               | X                    | X               | X                    | X                                | X                    | 73                      | 10                   | X                               | X                    |
|                                                                      | 石 川   | Ishikawa  | X               | X                    | X               | X                    | X                                | X                    | X                       | X                    | 5                               | 1                    |
|                                                                      | 福 井   | Fukui     | －               | －                    | －               | －                    | －                                | －                    | X                       | X                    | X                               | X                    |
|                                                                      | 計     | Total     | X               | X                    | X               | X                    | X                                | X                    | 108                     | 17                   | X                               | X                    |
| 名 古 屋<br>Nagoya                                                      | 岐 阜   | Gifu      | X               | X                    | X               | X                    | －                                | －                    | 51                      | 9                    | 34                              | 4                    |
|                                                                      | 静 岡   | Shizuoka  | 7,175           | 2,807                | X               | X                    | X                                | X                    | 2,734                   | 382                  | 695                             | 75                   |
|                                                                      | 愛 知   | Aichi     | X               | X                    | 0               | 0                    | X                                | X                    | 45,375                  | 6,095                | 27,739                          | 2,996                |
|                                                                      | 三 重   | Mie       | 28              | 11                   | 157             | 58                   | 0                                | 0                    | 38                      | 8                    | 314                             | 38                   |
|                                                                      | 計     | Total     | 7,293           | 2,839                | 153             | 57                   | 1                                | 1                    | 48,198                  | 6,494                | 28,782                          | 3,113                |
| 大 阪<br>Osaka                                                         | 滋 賀   | Shiga     | 82              | 39                   | X               | X                    | －                                | －                    | 29,506                  | 3,963                | 6,616                           | 715                  |
|                                                                      | 京 都   | Kyoto     | 1,378           | 513                  | X               | X                    | X                                | X                    | 374                     | 54                   | 5                               | 1                    |
|                                                                      | 大 阪   | Osaka     | X               | X                    | 1,250           | 470                  | X                                | X                    | 31,829                  | 4,284                | 1                               | 0                    |
|                                                                      | 兵 庫   | Hyogo     | 7,609           | 723                  | 220             | 90                   | 0                                | 0                    | 46,129                  | 6,196                | 40,160                          | 4,337                |
|                                                                      | 奈 良   | Nara      | －               | －                    | X               | X                    | X                                | X                    | 73                      | 14                   | 17                              | 2                    |
|                                                                      | 和歌山   | Wakayama  | X               | X                    | X               | X                    | X                                | X                    | 100                     | 19                   | 6                               | 1                    |
|                                                                      | 計     | Total     | 29,109          | 9,160                | 1,471           | 560                  | 6                                | 4                    | 108,011                 | 14,531               | 46,805                          | 5,055                |
| 広 島<br>Hiroshima                                                     | 鳥 取   | Tottori   | 182             | 76                   | X               | X                    | －                                | －                    | 12                      | 2                    | 3                               | 0                    |
|                                                                      | 島 根   | Shimane   | X               | X                    | X               | X                    | －                                | －                    | 71                      | 14                   | 18                              | 2                    |
|                                                                      | 岡 山   | Okayama   | X               | X                    | 0               | 0                    | X                                | X                    | 71,094                  | 9,548                | 30,233                          | 3,265                |
|                                                                      | 広 島   | Hiroshima | X               | X                    | －               | －                    | X                                | X                    | 93                      | 19                   | 4                               | 1                    |
|                                                                      | 山 口   | Yamaguchi | －               | －                    | X               | X                    | X                                | X                    | 41                      | 8                    | 1                               | 0                    |
|                                                                      | 計     | Total     | 278             | 115                  | X               | X                    | X                                | X                    | 71,311                  | 9,591                | 30,259                          | 3,269                |
| 高 松<br>Takamatsu                                                     | 徳 島   | Tokushima | X               | X                    | X               | X                    | X                                | X                    | 37                      | 7                    | 4                               | 0                    |
|                                                                      | 香 川   | Kagawa    | －               | －                    | X               | X                    | －                                | －                    | 37                      | 7                    | 1                               | 0                    |
|                                                                      | 愛 媛   | Ehime     | X               | X                    | X               | X                    | X                                | X                    | 8,211                   | 1,107                | 5                               | 1                    |
|                                                                      | 高 知   | Kochi     | X               | X                    | X               | X                    | －                                | －                    | 21                      | 4                    | 25                              | 3                    |
|                                                                      | 計     | Total     | X               | X                    | X               | X                    | X                                | X                    | 8,306                   | 1,125                | 35                              | 4                    |
| 福 岡<br>Fukuoka                                                       | 福 岡   | Fukuoka   | X               | X                    | 0               | 0                    | X                                | X                    | 95,022                  | 12,761               | 36,574                          | 3,950                |
|                                                                      | 佐 賀   | Saga      | X               | X                    | X               | X                    | X                                | X                    | 3                       | 1                    | 0                               | 0                    |
|                                                                      | 長 崎   | Nagasaki  | X               | X                    | X               | X                    | X                                | X                    | 40                      | 8                    | 1                               | 0                    |
|                                                                      | 計     | Total     | 2,562           | 938                  | X               | X                    | X                                | X                    | 95,065                  | 12,769               | 36,575                          | 3,950                |
| 熊 本<br>Kumamoto                                                      | 熊 本   | Kumamoto  | X               | X                    | X               | X                    | X                                | X                    | 38                      | 6                    | 699                             | 75                   |
|                                                                      | 大 分   | Oita      | X               | X                    | X               | X                    | －                                | －                    | 5,140                   | 692                  | 666                             | 72                   |
|                                                                      | 宮 崎   | Miyazaki  | 4               | 2                    | X               | X                    | X                                | X                    | 192                     | 27                   | 3                               | 0                    |
|                                                                      | 鹿 児 島 | Kagoshima | 149             | 65                   | 0               | 0                    | －                                | －                    | 79                      | 13                   | 0                               | 0                    |
|                                                                      | 計     | Total     | 396             | 88                   | X               | X                    | 0                                | 0                    | 5,449                   | 738                  | 1,368                           | 148                  |
| 沖 縄<br>Okinawa                                                       | 沖 縄   | Okinawa   | 47              | 18                   | 0               | 0                    | 18                               | 9                    | 3,640                   | 402                  | X                               | X                    |
| 全 国 計 Grand Total                                                    |       |           | 154,295         | 51,766               | 3,473           | 1,320                | 111                              | 62                   | 583,992                 | 78,637               | 251,010                         | 27,125               |

| スピリッツ<br>Spirits |                      | リキュール<br>Liqueur |                      | 粉 末 酒<br>雑 酒<br>Powder liquor<br>Other miscellaneous liquor |                      | 合 計<br>Grand Total |                      | 区 分<br>Type                                      |               |
|------------------|----------------------|------------------|----------------------|-------------------------------------------------------------|----------------------|--------------------|----------------------|--------------------------------------------------|---------------|
| 数 量<br>Volume    | 税 額<br>Amount of tax | 数 量<br>Volume    | 税 額<br>Amount of tax | 数 量<br>Volume                                               | 税 額<br>Amount of tax | 数 量<br>Volume      | 税 額<br>Amount of tax | 国税局・都道府県<br>Regional Taxation Bureau /Prefecture |               |
| kL               | 百万円<br>Million yen   | kL               | 百万円<br>Million yen   | kL                                                          | 百万円<br>Million yen   | kL                 | 百万円<br>Million yen   |                                                  |               |
| 4,605            | 390                  | 46,393           | 4,773                | —                                                           | —                    | 197,352            | 31,083               | 北海道                                              | 札幌<br>Sapporo |
| 158              | 14                   | 388              | 31                   | —                                                           | —                    | 6,164              | 610                  | 青 森                                              | Aomori        |
| 1                | 1                    | 73               | 8                    | —                                                           | —                    | 5,515              | 661                  | 岩 手                                              | Iwate         |
| 35,195           | 2,823                | 67,237           | 6,715                | 21                                                          | 2                    | 230,405            | 30,766               | 宮 城                                              | Miyagi        |
| 98               | 13                   | 83               | 13                   | —                                                           | —                    | 21,545             | 2,793                | 秋 田                                              | Akita         |
| 0                | 0                    | 313              | 28                   | —                                                           | —                    | 10,270             | 1,144                | 山 形                                              | Yamagata      |
| 846              | 68                   | 58,358           | 6,123                | 13                                                          | 2                    | 211,508            | 33,867               | 福 島                                              | Fukushima     |
| 36,298           | 2,919                | 126,452          | 12,919               | 34                                                          | 3                    | 485,407            | 69,841               | 計                                                | Total         |
| 70,925           | 5,674                | 194,607          | 18,924               | 0                                                           | 0                    | 754,681            | 111,792              | 茨 城                                              | Ibaraki       |
| 123,992          | 10,167               | 127,074          | 12,739               | —                                                           | —                    | 357,247            | 47,797               | 栃 木                                              | Tochigi       |
| 46               | 10                   | 180,606          | 19,493               | —                                                           | —                    | 327,257            | 49,376               | 群 馬                                              | Gunma         |
| 1,265            | 103                  | 23,479           | 1,896                | —                                                           | —                    | 70,728             | 8,139                | 埼 玉                                              | Saitama       |
| 38               | 15                   | 659              | 113                  | 0                                                           | 0                    | 36,731             | 4,093                | 新 潟                                              | Niigata       |
| 336              | 40                   | 23,726           | 2,237                | 0                                                           | 0                    | 50,616             | 6,099                | 長 野                                              | Nagano        |
| 196,602          | 16,009               | 550,151          | 55,403               | 0                                                           | 0                    | 1,597,260          | 227,296              | 計                                                | Total         |
| 174,433          | 14,695               | 131,604          | 12,714               | —                                                           | —                    | 699,144            | 106,113              | 千 葉                                              | Chiba         |
| 22,235           | 1,787                | 102,672          | 10,670               | 0                                                           | 0                    | 182,769            | 23,835               | 東 京                                              | Tokyo         |
| 14,251           | 1,285                | 139,712          | 14,552               | 0                                                           | 0                    | 500,743            | 75,100               | 神奈川                                              | Kanagawa      |
| 92               | 38                   | 908              | 175                  | —                                                           | —                    | 41,688             | 6,915                | 山 梨                                              | Yamanashi     |
| 211,011          | 17,805               | 374,896          | 38,112               | 0                                                           | 0                    | 1,424,344          | 211,962              | 計                                                | Total         |
| 1                | 0                    | 2,607            | 271                  | —                                                           | —                    | 7,163              | 763                  | 富 山                                              | Toyama        |
| 1                | 0                    | 233              | 32                   | X                                                           | X                    | 5,624              | 604                  | 石 川                                              | Ishikawa      |
| 1                | 0                    | 60               | 11                   | X                                                           | X                    | 2,822              | 285                  | 福 井                                              | Fukui         |
| 3                | 1                    | 2,900            | 313                  | X                                                           | X                    | 15,609             | 1,653                | 計                                                | Total         |
| 5,071            | 412                  | 4,175            | 459                  | 1                                                           | 0                    | 23,173             | 3,030                | 岐 阜                                              | Gifu          |
| 87,621           | 7,226                | 113,722          | 10,307               | 41                                                          | 3                    | 291,629            | 36,223               | 静 岡                                              | Shizuoka      |
| 43,124           | 3,443                | 157,883          | 16,219               | 41                                                          | 15                   | 488,944            | 69,226               | 愛 知                                              | Aichi         |
| 66,095           | 5,288                | 12,509           | 1,254                | 0                                                           | 0                    | 106,073            | 12,278               | 三 重                                              | Mie           |
| 201,911          | 16,369               | 288,289          | 28,238               | 83                                                          | 18                   | 909,819            | 120,757              | 計                                                | Total         |
| △ 126            | △ 10                 | 7,733            | 839                  | X                                                           | X                    | 75,389             | 11,655               | 滋 賀                                              | Shiga         |
| 106,945          | 8,590                | 183,037          | 19,029               | 0                                                           | 0                    | 478,505            | 55,356               | 京 都                                              | Kyoto         |
| 46,820           | 4,748                | 137,228          | 16,314               | —                                                           | —                    | 492,280            | 83,882               | 大 阪                                              | Osaka         |
| 34,586           | 2,990                | 151,435          | 14,327               | 3                                                           | 1                    | 475,742            | 56,820               | 兵 庫                                              | Hyogo         |
| 5                | 3                    | 1,315            | 119                  | 3                                                           | 1                    | 4,005              | 390                  | 奈 良                                              | Nara          |
| 21,342           | 1,716                | 16,040           | 1,326                | X                                                           | X                    | 40,092             | 3,379                | 和歌山                                              | Wakayama      |
| 209,572          | 18,036               | 496,788          | 51,954               | 6                                                           | 1                    | 1,566,013          | 211,481              | 計                                                | Total         |
| 12               | 5                    | 354              | 40                   | —                                                           | —                    | 1,659              | 245                  | 鳥 取                                              | Tottori       |
| 0                | 0                    | 59               | 5                    | 10                                                          | 0                    | 2,499              | 241                  | 島 根                                              | Shimane       |
| 63,036           | 5,044                | 112,282          | 11,922               | 7                                                           | 1                    | 325,436            | 38,718               | 岡 山                                              | Okayama       |
| 7,177            | 620                  | 16,764           | 1,375                | 3                                                           | 1                    | 35,003             | 3,262                | 広 島                                              | Hiroshima     |
| 605              | 49                   | 10,214           | 820                  | 0                                                           | 0                    | 16,972             | 1,538                | 山 口                                              | Yamaguchi     |
| 70,830           | 5,719                | 139,673          | 14,162               | 20                                                          | 2                    | 381,569            | 44,005               | 計                                                | Total         |
| 5                | 1                    | 371              | 63                   | —                                                           | —                    | 1,631              | 247                  | 徳 島                                              | Tokushima     |
| 1                | 0                    | 33               | 3                    | 0                                                           | 0                    | 1,099              | 122                  | 香 川                                              | Kagawa        |
| 34               | 0                    | 15,684           | 1,560                | —                                                           | —                    | 57,281             | 9,137                | 愛 媛                                              | Ehime         |
| 12               | 6                    | 317              | 32                   | —                                                           | —                    | 5,240              | 597                  | 高 知                                              | Kochi         |
| 52               | 7                    | 16,405           | 1,658                | 0                                                           | 0                    | 65,251             | 10,103               | 計                                                | Total         |
| 4,959            | 455                  | 95,757           | 10,242               | —                                                           | —                    | 464,071            | 76,477               | 福 岡                                              | Fukuoka       |
| 28,696           | 2,300                | 19,279           | 1,545                | 2                                                           | 0                    | 54,719             | 5,007                | 佐 賀                                              | Saga          |
| 11               | 5                    | 111              | 11                   | 0                                                           | 0                    | 3,520              | 640                  | 長 崎                                              | Nagasaki      |
| 33,666           | 2,760                | 115,147          | 11,797               | 2                                                           | 0                    | 522,310            | 82,123               | 計                                                | Total         |
| 6,278            | 505                  | 49,426           | 5,306                | 680                                                         | 14                   | 88,959             | 12,653               | 熊 本                                              | Kumamoto      |
| 7,212            | 581                  | 31,007           | 3,249                | 5                                                           | 1                    | 181,225            | 35,047               | 大 分                                              | Oita          |
| 23               | 21                   | 239              | 25                   | 0                                                           | 0                    | 121,876            | 29,220               | 宮 崎                                              | Miyazaki      |
| 363              | 56                   | 483              | 67                   | 192                                                         | 4                    | 92,028             | 22,317               | 鹿 児 島                                            | Kagoshima     |
| 13,876           | 1,163                | 81,155           | 8,647                | 877                                                         | 19                   | 484,088            | 99,237               | 計                                                | Total         |
| 403              | 57                   | 10,975           | 1,007                | X                                                           | X                    | 52,502             | 8,195                | 沖 縄                                              | Okinawa       |
| 978,829          | 81,234               | 2,249,224        | 228,982              | 1,022                                                       | 44                   | 7,701,524          | 1,117,737            | 全 国 計 Grand Total                                |               |

8－3 製 成 数 量

Volume of Production

(1) 製 成 数 量

Volume of production

| 区 分<br>Type                                                                 | 製 成 数 量 等<br>Volume of production, etc. |                                                     |                                                                                                  |                                             |                           | 手 持 数 量<br>Volume in stock<br><br>〔 令和5年<br>3 月 末<br>現 在<br>(as of the end<br>of March, 2023) 〕 |
|-----------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------------|--------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------|-------------------------------------------------------------------------------------------------|
|                                                                             | 製 成<br>Production<br><br>①              | アルコール等<br>混和<br>Mixing of<br>alcohol, etc.<br><br>② | 焼酎の品目別<br>アルコール分等<br>変更<br>Change of alcohol content<br>by item of <i>shochu</i> , etc.<br><br>③ | 用途変更等<br>Change of<br>intended use<br><br>④ | 計<br>Total<br><br>①＋②＋③－④ |                                                                                                 |
|                                                                             | kL                                      | kL                                                  | kL                                                                                               | kL                                          | kL                        | kL                                                                                              |
| 清 酒 <i>Sake</i>                                                             | ( 315, 333 )<br>334, 659                | 13                                                  | －                                                                                                | 6, 358                                      | ( 313, 260 )<br>328, 310  | ( 257, 661 )<br>285, 144                                                                        |
| 合 成 清 酒 <i>Sake compound</i>                                                | ( 13, 268 )<br>20, 235                  | 4                                                   | －                                                                                                | 305                                         | ( 13, 176 )<br>19, 933    | ( 467 )<br>689                                                                                  |
| 連 続 式 蒸 留 焼 酎 <i>Continuous distillation<br/>Japanese spirits (shochu)</i>  | 315, 307                                | 7                                                   | 41, 957                                                                                          | 62, 967                                     | 294, 293                  | 19, 837                                                                                         |
| 単 式 蒸 留 焼 酎 <i>Simple system distillation<br/>Japanese spirits (shochu)</i> | 271, 262                                | 417                                                 | 408, 523                                                                                         | 311, 716                                    | 368, 487                  | 357, 042                                                                                        |
| み り ん <i>Mirin</i> (rice cooking wine)                                      | 130, 174                                | 27                                                  | －                                                                                                | 44, 394                                     | 85, 810                   | 12, 457                                                                                         |
| ビ ー ル <i>Beer</i>                                                           | 2, 261, 101                             | 0                                                   | －                                                                                                | 26, 487                                     | 2, 234, 631               | 48, 100                                                                                         |
| 果 実 酒 <i>Fruit wine</i>                                                     | 180, 475                                | 0                                                   | －                                                                                                | 85, 703                                     | 94, 788                   | 42, 560                                                                                         |
| 甘 味 果 実 酒 <i>Sweet fruit wine</i>                                           | 7, 840                                  | 5                                                   | －                                                                                                | 2, 255                                      | 5, 592                    | 1, 749                                                                                          |
| ウ イ ス キ ー <i>Whisky</i>                                                     | 231, 629                                | 0                                                   | －                                                                                                | 85, 179                                     | 146, 448                  | 35, 530                                                                                         |
| ブ ラ ン デ ー <i>Brandy</i>                                                     | 3, 863                                  | 0                                                   | －                                                                                                | 323                                         | 3, 537                    | 1, 353                                                                                          |
| 発 泡 酒 <i>Sparkling liquor</i>                                               | 1, 015, 685                             | 0                                                   | －                                                                                                | 619, 238                                    | 396, 457                  | 26, 321                                                                                         |
| そ の 他 の 醸 造 酒 <i>Other brewed liquors</i>                                   | 251, 484                                | 0                                                   | －                                                                                                | 1, 214                                      | 250, 271                  | 1, 306                                                                                          |
| 原 料 用 ア ル コ ー ル <i>Alcohol for<br/>material</i>                             | 954, 319                                | 74                                                  | －                                                                                                | 121, 319                                    | 833, 073                  | 43, 033                                                                                         |
| ス ピ リ ッ ツ <i>Spirits</i>                                                    |                                         |                                                     |                                                                                                  |                                             |                           |                                                                                                 |
| リ キ ュ ー ル <i>Liqueur</i>                                                    | 2, 449, 612                             | 68                                                  | －                                                                                                | 188, 499                                    | 2, 261, 172               | 74, 755                                                                                         |
| 粉 末 酒 <i>Powder liquor</i>                                                  | 1, 099                                  | －                                                   | －                                                                                                | 58                                          | 1, 040                    | 631                                                                                             |
| 雑 酒 <i>Miscellaneous liquor</i>                                             |                                         |                                                     |                                                                                                  |                                             |                           |                                                                                                 |
| 合 計 <b>Grand Total</b>                                                      | <b>8, 428, 776</b>                      | <b>615</b>                                          | <b>450, 482</b>                                                                                  | <b>1, 556, 037</b>                          | <b>7, 323, 861</b>        | <b>950, 403</b>                                                                                 |

調査期間等：令和4年4月1日から令和5年3月31日までの間に製成された酒類について、酒類製造者から申告された「酒類の製成及び移出の数量等申告書」に基づき作成したものである。

- (注) 1 犯則分は含まない。  
2 ( ) 書は、アルコール分20度分に換算したものである。  
3 ウイスキー及びブランデーはアルコール分40度分に、原料用アルコール及びスピリッツはアルコール分100度分にそれぞれ換算したものである。

Period covered by survey, etc.: The table above has been prepared based on the “Information return for the volumes, etc. of alcoholic beverages manufactured and shipped” with regard to alcoholic beverages manufactured during the period April 1, 2022 through March 31, 2023.

- Note:1 Figures for tax crime are not included.  
2 Figures in the brackets show the volume converted into the quantity of products with alcohol content of 20 %.  
3 Figures for "Whisky" and "Brandy" show the volume converted into the quantity of products with alcohol content of 40 % and figures for "Alcohol for material"and "Spirits" show the volume converted into the quantity of products with alcohol content of 100 % .

## (2) 製成数量の累年比較

Yearly comparison of volume of production

| 区<br>Type | 分                                                            | 平成29年度<br>FY2017       | 平成30年度<br>FY2018       | 令和元年度<br>FY2019        | 令和2年度<br>FY2020        | 令和3年度<br>FY2021        | 令和4年度<br>FY2022        |
|-----------|--------------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|           |                                                              | kL                     | kL                     | kL                     | kL                     | kL                     | kL                     |
| 清         | 酒 Sake                                                       | ( 402,065 )<br>411,272 | ( 395,396 )<br>406,064 | ( 353,146 )<br>365,976 | ( 302,994 )<br>312,035 | ( 300,513 )<br>311,798 | ( 313,260 )<br>328,310 |
| 合         | 成 清 酒 Sake compound                                          | ( 19,282 )<br>29,498   | ( 17,929 )<br>27,360   | ( 16,792 )<br>25,560   | ( 12,807 )<br>19,702   | ( 12,636 )<br>19,232   | ( 13,176 )<br>19,933   |
| 連         | 続 式 蒸 留 酎 Continuous distillation Japanese spirits (shochu)  | 352,407                | 343,933                | 330,611                | 307,723                | 298,654                | 294,293                |
| 単         | 式 蒸 留 酎 Simple system distillation Japanese spirits (shochu) | 468,034                | 447,630                | 415,385                | 380,350                | 373,973                | 368,487                |
| み         | り ん Mirin (rice cooking wine)                                | 91,046                 | 87,037                 | 93,429                 | 88,719                 | 88,967                 | 85,810                 |
| ビ         | ー ル Beer                                                     | 2,683,542              | 2,544,314              | 2,418,002              | 1,839,166              | 1,931,338              | 2,234,631              |
| 果         | 実 酒 Fruit wine                                               | 101,903                | 95,834                 | 94,911                 | 101,612                | 92,548                 | 94,788                 |
| 甘         | 味 果 実 酒 Sweet fruit wine                                     | 4,239                  | 6,141                  | 7,194                  | 7,501                  | 5,015                  | 5,592                  |
| ウ         | イ ス キ ー Whisky                                               | 127,721                | 140,438                | 152,949                | 135,396                | 126,553                | 146,448                |
| ブ         | ラ ン デ ー Brandy                                               | 3,978                  | 3,711                  | 3,648                  | 3,389                  | 3,349                  | 3,537                  |
| 発         | 泡 酒 Sparkling liquor                                         | 501,887                | 422,061                | 399,815                | 391,405                | 402,366                | 396,457                |
| そ         | の 他 の 醸 造 酒 Other brewed liquors                             | 442,411                | 410,002                | 390,863                | 337,949                | 280,833                | 250,271                |
| 原         | 料 用 アル コ ー ル Alcohol for material                            | 637,685                | 771,970                | 854,111                | 951,777                | 998,650                | 833,073                |
| ス         | ピ リ ッ ツ Spirits                                              |                        |                        |                        |                        |                        |                        |
| リ         | キ ュ ー ル Liqueur                                              | 2,065,242              | 2,270,056              | 2,345,917              | 2,568,461              | 2,369,482              | 2,261,172              |
| 粉         | 末 酒 Powder liquor                                            | 1,489                  | 1,312                  | 1,302                  | 1,032                  | 1,060                  | 1,040                  |
| 雑         | 酒 Miscellaneous liquor                                       |                        |                        |                        |                        |                        |                        |
| 合         | 計 Grand Total                                                | 7,922,356              | 7,977,865              | 7,899,689              | 7,446,225              | 7,303,854              | 7,323,861              |

(注) ( ) 書はアルコール分20度に換算したものである。

Note: Figures in the brackets show the volume converted into the quantity of products with alcohol content of 20 %

## (3) 都道府県別の製成数量

Volume of production by prefectures

| 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                    |  | 製 成 数 量 等<br>Volume of production, etc. |                       |                                                                        |                                                                          |                                       |               |
|----------------------------------------------------------------------|--------------------|--|-----------------------------------------|-----------------------|------------------------------------------------------------------------|--------------------------------------------------------------------------|---------------------------------------|---------------|
|                                                                      |                    |  | 清 酒<br>Sake                             | 合成清酒<br>Sake compound | 連続式蒸留<br>焼酎<br>Continuous distillation<br>Japanese spirits<br>(shochu) | 単式蒸留<br>焼酎<br>Simple system<br>distillation Japanese<br>spirits (shochu) | み り ん<br>Mirin<br>(rice cooking wine) | ビ ー ル<br>Beer |
| 札 幌<br>Sapporo                                                       | 北海道<br>Hokkaido    |  | kL<br>2, 961                            | kL<br>811             | kL<br>11, 588                                                          | kL<br>164                                                                | kL<br>6                               | kL<br>91, 278 |
| 仙 台<br>Sendai                                                        | 青 森<br>Aomori      |  | 2, 993                                  | —                     | —                                                                      | 57                                                                       | —                                     | 131           |
|                                                                      | 岩 手<br>Iwate       |  | 2, 773                                  | —                     | X                                                                      | 6                                                                        | —                                     | 1, 386        |
|                                                                      | 宮 城<br>Miyagi      |  | 5, 996                                  | —                     | X                                                                      | 13                                                                       | —                                     | 67, 457       |
|                                                                      | 秋 田<br>Akita       |  | 12, 348                                 | X                     | X                                                                      | 39                                                                       | X                                     | 222           |
|                                                                      | 山 形<br>Yamagata    |  | 7, 020                                  | —                     | X                                                                      | 35                                                                       | X                                     | 86            |
|                                                                      | 福 島<br>Fukushima   |  | 7, 392                                  | X                     | 205                                                                    | 69                                                                       | —                                     | 114, 194      |
|                                                                      | 計<br>Total         |  | 38, 522                                 | 1, 891                | 4, 962                                                                 | 219                                                                      | X                                     | 183, 476      |
| 関 東 信 越<br>Kanto Shinetsu                                            | 茨 城<br>Ibaraki     |  | 2, 293                                  | X                     | 1, 848                                                                 | 111                                                                      | X                                     | 343, 762      |
|                                                                      | 栃 木<br>Tochigi     |  | 6, 593                                  | X                     | X                                                                      | 62                                                                       | X                                     | 4, 416        |
|                                                                      | 群 馬<br>Gunma       |  | 2, 192                                  | X                     | 37, 669                                                                | △ 1, 676                                                                 | —                                     | 89, 089       |
|                                                                      | 埼 玉<br>Saitama     |  | 17, 160                                 | X                     | 10, 662                                                                | 15                                                                       | 3, 797                                | 2, 105        |
|                                                                      | 新 潟<br>Niigata     |  | 30, 086                                 | —                     | X                                                                      | 136                                                                      | X                                     | 4, 416        |
|                                                                      | 長 野<br>Nagano      |  | 6, 388                                  | X                     | 108                                                                    | 110                                                                      | X                                     | 5, 798        |
|                                                                      | 計<br>Total         |  | 64, 712                                 | 3, 958                | 51, 520                                                                | △ 1, 242                                                                 | 9, 281                                | 449, 586      |
| 東 京<br>Tokyo                                                         | 千 葉<br>Chiba       |  | 5, 386                                  | X                     | 116, 776                                                               | 547                                                                      | 36, 694                               | 158, 086      |
|                                                                      | 東 京<br>Tokyo       |  | 1, 119                                  | X                     | X                                                                      | 269                                                                      | X                                     | 59, 941       |
|                                                                      | 神 奈 川<br>Kanagawa  |  | 838                                     | X                     | X                                                                      | 13                                                                       | X                                     | 189, 669      |
|                                                                      | 山 梨<br>Yamanashi   |  | 7, 172                                  | X                     | X                                                                      | 798                                                                      | X                                     | 749           |
|                                                                      | 計<br>Total         |  | 14, 515                                 | 6, 743                | 146, 337                                                               | 1, 627                                                                   | 37, 275                               | 408, 445      |
| 金 沢<br>Kanazawa                                                      | 富 山<br>Toyama      |  | 2, 697                                  | X                     | X                                                                      | 0                                                                        | X                                     | 166           |
|                                                                      | 石 川<br>Ishikawa    |  | 3, 358                                  | X                     | X                                                                      | 13                                                                       | X                                     | 410           |
|                                                                      | 福 井<br>Fukui       |  | 2, 541                                  | —                     | —                                                                      | 7                                                                        | X                                     | 10            |
|                                                                      | 計<br>Total         |  | 8, 596                                  | 12                    | 171                                                                    | 20                                                                       | 41                                    | 586           |
| 名 古 屋<br>Nagoya                                                      | 岐 阜<br>Gifu        |  | 3, 425                                  | 806                   | X                                                                      | 270                                                                      | 1, 325                                | X             |
|                                                                      | 静 岡<br>Shizuoka    |  | 3, 345                                  | X                     | X                                                                      | 50                                                                       | X                                     | 74, 891       |
|                                                                      | 愛 知<br>Aichi       |  | 8, 379                                  | 1, 633                | 7, 397                                                                 | 402                                                                      | 7, 308                                | 192, 089      |
|                                                                      | 三 重<br>Mie         |  | 2, 102                                  | X                     | 20, 113                                                                | △ 27                                                                     | X                                     | X             |
|                                                                      | 計<br>Total         |  | 17, 251                                 | 2, 480                | 35, 588                                                                | 695                                                                      | 8, 641                                | 268, 399      |
| 大 阪<br>Osaka                                                         | 滋 賀<br>Shiga       |  | 2, 343                                  | X                     | X                                                                      | X                                                                        | —                                     | 38, 025       |
|                                                                      | 京 都<br>Kyoto       |  | 52, 047                                 | X                     | X                                                                      | △ 195                                                                    | X                                     | 81, 838       |
|                                                                      | 大 阪<br>Osaka       |  | 569                                     | X                     | X                                                                      | X                                                                        | X                                     | 247, 915      |
|                                                                      | 兵 庫<br>Hyogo       |  | 91, 802                                 | 908                   | 1, 832                                                                 | 66                                                                       | 9, 344                                | 81, 950       |
|                                                                      | 奈 良<br>Nara        |  | 2, 233                                  | —                     | —                                                                      | 3                                                                        | X                                     | 125           |
|                                                                      | 和 歌 山<br>Wakayama  |  | 1, 607                                  | —                     | X                                                                      | 15                                                                       | 117                                   | 263           |
|                                                                      | 計<br>Total         |  | 150, 601                                | 2, 270                | 14, 233                                                                | △ 1, 345                                                                 | 29, 974                               | 450, 116      |
| 広 島<br>Hiroshima                                                     | 鳥 取<br>Tottori     |  | 473                                     | —                     | —                                                                      | 67                                                                       | X                                     | 211           |
|                                                                      | 島 根<br>Shimane     |  | 1, 371                                  | —                     | —                                                                      | △ 3                                                                      | X                                     | 126           |
|                                                                      | 岡 山<br>Okayama     |  | 1, 491                                  | —                     | —                                                                      | 70                                                                       | X                                     | 41, 521       |
|                                                                      | 広 島<br>Hiroshima   |  | 5, 918                                  | X                     | X                                                                      | △ 64                                                                     | 574                                   | 91            |
|                                                                      | 山 口<br>Yamaguchi   |  | 8, 678                                  | —                     | —                                                                      | 155                                                                      | —                                     | 295           |
| 高 松<br>Takamatsu                                                     | 計<br>Total         |  | 17, 931                                 | X                     | X                                                                      | 225                                                                      | 639                                   | 42, 244       |
|                                                                      | 徳 島<br>Tokushima   |  | 303                                     | X                     | X                                                                      | X                                                                        | 71                                    | X             |
|                                                                      | 香 川<br>Kagawa      |  | 654                                     | —                     | —                                                                      | X                                                                        | X                                     | 183           |
|                                                                      | 愛 媛<br>Ehime       |  | 822                                     | —                     | —                                                                      | 27                                                                       | X                                     | 32, 107       |
|                                                                      | 高 知<br>Kochi       |  | 4, 028                                  | —                     | —                                                                      | 468                                                                      | X                                     | X             |
| 福 岡<br>Fukuoka                                                       | 計<br>Total         |  | 5, 807                                  | X                     | X                                                                      | 553                                                                      | X                                     | 32, 423       |
|                                                                      | 福 岡<br>Fukuoka     |  | 2, 493                                  | X                     | 26, 986                                                                | 44, 204                                                                  | 0                                     | X             |
|                                                                      | 佐 賀<br>Saga        |  | 2, 191                                  | —                     | X                                                                      | 3, 018                                                                   | X                                     | X             |
|                                                                      | 長 崎<br>Nagasaki    |  | 693                                     | —                     | X                                                                      | 2, 165                                                                   | X                                     | X             |
| 熊 本<br>Kumamoto                                                      | 計<br>Total         |  | 5, 377                                  | X                     | 26, 967                                                                | 49, 387                                                                  | X                                     | 198, 218      |
|                                                                      | 熊 本<br>Kumamoto    |  | 735                                     | X                     | X                                                                      | 12, 196                                                                  | X                                     | 12, 553       |
|                                                                      | 大 分<br>Oita        |  | 1, 183                                  | —                     | —                                                                      | 80, 108                                                                  | —                                     | 60, 870       |
|                                                                      | 宮 崎<br>Miyazaki    |  | X                                       | —                     | X                                                                      | 108, 653                                                                 | X                                     | 241           |
|                                                                      | 鹿 児 島<br>Kagoshima |  | X                                       | X                     | 191                                                                    | 104, 985                                                                 | X                                     | 61            |
| 沖 縄<br>Okinawa                                                       | 計<br>Total         |  | X                                       | X                     | 1, 352                                                                 | 305, 942                                                                 | △ 121                                 | 73, 725       |
|                                                                      | 沖 縄<br>Okinawa     |  | X                                       | —                     | X                                                                      | 12, 242                                                                  | X                                     | 36, 135       |
| 全 国 計 Grand Total                                                    |                    |  | 328, 310                                | 19, 933               | 294, 293                                                               | 368, 487                                                                 | 85, 810                               | 2, 234, 631   |

(注) この表は、「(1)製成数量」の「製成数量等⑤」欄を都道府県別に示したものである。

Note: This table shows the breakdown of “Volume of production, etc.⑤” of “(1)Volume of production” by prefectures.

| 製 成 数 量 等<br>Volume of production, etc. |                           |                 |                 |                 |                    | 区 分<br>Type                                      |             |                        |
|-----------------------------------------|---------------------------|-----------------|-----------------|-----------------|--------------------|--------------------------------------------------|-------------|------------------------|
| 果実酒<br>Fruit wine                       | 甘味果実酒<br>Sweet Fruit wine | ウイスキー<br>Whisky | ブランデー<br>Brandy | そ の 他<br>Others | 合 計<br>Grand Total | 国税局・都道府県<br>Regional Taxation Bureau /Prefecture |             |                        |
| kL                                      | kL                        | kL              | kL              | kL              | kL                 | 北海道                                              | Hokkaido    | 札 幌<br>Sapporo         |
| 2,982                                   | 23                        | 237             | 3               | 76,949          | 187,004            |                                                  |             |                        |
| 1,117                                   | X                         | X               | 91              | 460             | 4,953              | 青 森                                              | Aomori      | 仙 台<br>Sendai          |
| 627                                     | 0                         | －               | X               | 339             | 5,136              | 岩 手                                              | Iwate       |                        |
| 113                                     | X                         | X               | X               | 132,697         | 206,279            | 宮 城                                              | Miyagi      |                        |
| 39                                      | －                         | X               | X               | 165             | 18,239             | 秋 田                                              | Akita       |                        |
| 1,054                                   | 28                        | X               | －               | 4,961           | 14,433             | 山 形                                              | Yamagata    |                        |
| 92                                      | －                         | X               | △ 4             | 88,702          | 210,903            | 福 島                                              | Fukushima   |                        |
| 3,042                                   | 131                       | X               | 87              | 227,324         | 459,943            | 計                                                | Total       |                        |
| 58                                      | 8                         | 1,682           | －               | 400,101         | 750,022            | 茨 城                                              | Ibaraki     | 関東信越<br>Kanto Shinetsu |
| 36,845                                  | 2,475                     | 36,761          | 1,085           | 202,233         | 296,650            | 栃 木                                              | Tochigi     |                        |
| 32                                      | －                         | －               | X               | 118,852         | 246,952            | 群 馬                                              | Gunma       |                        |
| 98                                      | 4                         | 888             | X               | 21,375          | 58,659             | 埼 玉                                              | Saitama     |                        |
| 415                                     | 1                         | 502             | 4               | 1,383           | 37,868             | 新 潟                                              | Niigata     |                        |
| 4,746                                   | 79                        | 890             | 16              | 24,367          | 42,575             | 長 野                                              | Nagano      |                        |
| 42,194                                  | 2,567                     | 40,723          | 1,105           | 768,311         | 1,432,726          | 計                                                | Total       |                        |
| 443                                     | X                         | 35,496          | 572             | 216,238         | 576,742            | 千 葉                                              | Chiba       | 東 京<br>Tokyo           |
| 69                                      | X                         | X               | 0               | 115,254         | 176,682            | 東 京                                              | Tokyo       |                        |
| 25,999                                  | X                         | X               | 136             | 234,467         | 482,262            | 神奈川                                              | Kanagawa    |                        |
| 11,269                                  | 435                       | 52,336          | 60              | △ 341           | 73,222             | 山 梨                                              | Yamanashi   |                        |
| 37,780                                  | 796                       | 88,999          | 768             | 565,618         | 1,308,908          | 計                                                | Total       |                        |
| X                                       | X                         | X               | X               | 2,765           | 5,933              | 富 山                                              | Toyama      | 金 沢<br>Kanazawa        |
| 101                                     | －                         | X               | X               | 348             | 4,269              | 石 川                                              | Ishikawa    |                        |
| X                                       | X                         | －               | －               | 73              | 2,643              | 福 井                                              | Fukui       |                        |
| 205                                     | X                         | X               | X               | 3,186           | 12,845             | 計                                                | Total       |                        |
| 3                                       | －                         | X               | X               | 18,187          | 30,300             | 岐 阜                                              | Gifu        | 名古屋<br>Nagoya          |
| 1,394                                   | 995                       | 7,443           | 1               | 231,118         | 321,158            | 静 岡                                              | Shizuoka    |                        |
| 435                                     | －                         | 58              | △ 2             | 275,567         | 493,267            | 愛 知                                              | Aichi       |                        |
| 10                                      | △ 171                     | X               | X               | 49,920          | 73,281             | 三 重                                              | Mie         |                        |
| 1,842                                   | 824                       | 7,564           | △ 68            | 574,792         | 918,006            | 計                                                | Total       |                        |
| X                                       | X                         | 145             | X               | 44,625          | 85,216             | 滋 賀                                              | Shiga       | 大 阪<br>Osaka           |
| 310                                     | 147                       | 1,230           | X               | 226,950         | 394,390            | 京 都                                              | Kyoto       |                        |
| 140                                     | 189                       | X               | 1,393           | 134,655         | 385,837            | 大 阪                                              | Osaka       |                        |
| 63                                      | 130                       | 3,112           | 244             | 295,024         | 484,475            | 兵 庫                                              | Hyogo       |                        |
| X                                       | X                         | －               | X               | 1,234           | 3,608              | 奈 良                                              | Nara        |                        |
| 14                                      | 12                        | X               | X               | 58,740          | 61,178             | 和歌山                                              | Wakayama    |                        |
| 612                                     | 478                       | 4,907           | 1,637           | 761,228         | 1,414,704          | 計                                                | Total       |                        |
| 45                                      | X                         | 188             | X               | 305             | 1,287              | 鳥 取                                              | Tottori     | 広 島<br>Hiroshima       |
| 156                                     | 131                       | －               | X               | 218             | 2,039              | 島 根                                              | Shimane     |                        |
| 4,798                                   | 3                         | X               | 0               | 277,180         | 325,093            | 岡 山                                              | Okayama     |                        |
| 528                                     | 603                       | X               | 0               | 29,675          | 41,073             | 広 島                                              | Hiroshima   |                        |
| 2                                       | X                         | X               | X               | 38,962          | 48,092             | 山 口                                              | Yamaguchi   |                        |
| 5,529                                   | 737                       | 1,428           | △ 2             | 346,340         | 417,584            | 計                                                | Total       |                        |
| X                                       | X                         | X               | X               | 436             | 1,652              | 徳 島                                              | Tokushima   | 高 松<br>Takamatsu       |
| 13                                      | X                         | －               | X               | 82              | 954                | 香 川                                              | Kagawa      |                        |
| X                                       | －                         | X               | X               | 23,925          | 56,768             | 愛 媛                                              | Ehime       |                        |
| 15                                      | －                         | X               | X               | 533             | 5,078              | 高 知                                              | Kochi       |                        |
| 48                                      | X                         | △ 124           | 1               | 24,976          | 64,452             | 計                                                | Total       |                        |
| 64                                      | 7                         | X               | 0               | 233,179         | 505,592            | 福 岡                                              | Fukuoka     | 福 岡<br>Fukuoka         |
| X                                       | －                         | －               | X               | 71,656          | 76,926             | 佐 賀                                              | Saga        |                        |
| X                                       | －                         | X               | X               | 58              | 2,873              | 長 崎                                              | Nagasaki    |                        |
| 84                                      | 7                         | 367             | X               | 304,893         | 585,391            | 計                                                | Total       |                        |
| 99                                      | X                         | 342             | X               | 44,668          | 71,433             | 熊 本                                              | Kumamoto    | 熊 本<br>Kumamoto        |
| 94                                      | 0                         | X               | X               | 26,056          | 168,446            | 大 分                                              | Oita        |                        |
| 226                                     | X                         | X               | 0               | 349             | 109,906            | 宮 崎                                              | Miyazaki    |                        |
| 7                                       | 1                         | 1,421           | 0               | 944             | 107,582            | 鹿児島                                              | Kagoshima   |                        |
| 426                                     | 6                         | 1,934           | 0               | 72,017          | 457,367            | 計                                                | Total       |                        |
| 44                                      | 11                        | 107             | 6               | 16,379          | 64,931             | 沖 縄                                              | Okinawa     | 沖 縄<br>Okinawa         |
| 94,788                                  | 5,592                     | 146,448         | 3,537           | 3,742,013       | 7,323,861          | 全 国 計                                            | Grand Total |                        |

## 8－4 販売（消費）数量 Volume of Sales (Consumption)

### (1) 酒類の販売（消費）数量 Volume of sales (consumption) of liquors

| 区 分<br>Type                                                    | 酒 類 製 造 者 の 移 出 数 量<br>Volume of shipment by liquor manufacturers |                                                              |                     |                   |                       |            | 販売業者の販売数量<br>Volume of sales by distributors |                         | 令和5年3月31日現在<br>販売業者の<br>手持数量<br>Volume in stock<br>under distributors<br>as of March 31,<br>2023 | 消費者に<br>対する販<br>売数量計<br>Total volume of<br>sales to<br>consumers |
|----------------------------------------------------------------|-------------------------------------------------------------------|--------------------------------------------------------------|---------------------|-------------------|-----------------------|------------|----------------------------------------------|-------------------------|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
|                                                                | 製造場<br>(課税)<br>Manufacturing<br>factories<br>(taxable)            | 製造場の<br>支店等<br>Branches of<br>manufacturing<br>factory, etc. | 卸売業者<br>Wholesalers | 小売業者<br>Retailers | 消費者<br>Consumers<br>① | 計<br>Total | 販売業者<br>Distributors                         | 消 費 者<br>Consumers<br>② |                                                                                                  |                                                                  |
| 清 酒 Sake                                                       | 235                                                               | 85,880                                                       | 247,569             | 57,892            | 9,759                 | 401,344    | 718,941                                      | 393,059                 | 70,021                                                                                           | 402,833                                                          |
| 合 成 清 酒 Sake compound                                          | 174                                                               | 11,405                                                       | 7,438               | 552               | 99                    | 19,673     | 37,579                                       | 18,489                  | 2,918                                                                                            | 18,590                                                           |
| 連 続 式 蒸 留 酎 Continuous distillation Japanese spirits (shochu)  | 1,419                                                             | 169,389                                                      | 91,675              | 9,153             | 7,794                 | 279,434    | 760,328                                      | 307,457                 | 60,296                                                                                           | 315,259                                                          |
| 単 式 蒸 留 酎 Simple system distillation Japanese spirits (shochu) | 110                                                               | 217,510                                                      | 141,605             | 17,186            | 1,890                 | 378,326    | 724,851                                      | 383,960                 | 77,097                                                                                           | 385,863                                                          |
| み り ん Mirin(rice cooking wine)                                 | 167                                                               | 55,522                                                       | 33,535              | 1,519             | 2,563                 | 93,303     | 192,944                                      | 90,316                  | 12,978                                                                                           | 92,880                                                           |
| ビ ー ル Beer                                                     | 838                                                               | 2,072,880                                                    | 52,290              | 7,865             | 7,480                 | 2,141,354  | 6,067,692                                    | 2,088,822               | 234,418                                                                                          | 2,096,290                                                        |
| 果 実 酒 Fruit wine                                               | 142                                                               | 67,638                                                       | 44,186              | 3,089             | 3,024                 | 118,094    | 611,247                                      | 349,472                 | 188,315                                                                                          | 352,491                                                          |
| 甘 味 果 実 酒 Sweet fruit wine                                     | 3                                                                 | 3,100                                                        | 1,226               | 87                | 113                   | 4,531      | 16,883                                       | 8,652                   | 3,083                                                                                            | 8,767                                                            |
| ウ イ ス キ ー Whisky                                               | 663                                                               | 80,967                                                       | 71,830              | 623               | 339                   | 154,431    | 539,876                                      | 184,864                 | 49,906                                                                                           | 185,207                                                          |
| ブ ラ ン デ ー Brandy                                               | 215                                                               | 2,696                                                        | 554                 | 8                 | 10                    | 3,484      | 10,777                                       | 4,487                   | 2,504                                                                                            | 4,497                                                            |
| 発 泡 酒 Sparkling liquor                                         | 265                                                               | 574,565                                                      | 2,022               | 1,457             | 1,808                 | 580,134    | 1,533,617                                    | 564,736                 | 73,630                                                                                           | 566,542                                                          |
| 原料用アルコール Alcohol for material                                  | 863                                                               | 853,034                                                      | 99,428              | 271               | 195                   | 953,813    | 2,568,888                                    | 796,108                 | 160,768                                                                                          | 796,315                                                          |
| ス ピ リ ッ ツ Spirits                                              |                                                                   |                                                              |                     |                   |                       |            |                                              |                         |                                                                                                  |                                                                  |
| リ キ ュ ー ル Liqueur                                              | 1,511                                                             | 1,992,420                                                    | 209,196             | 3,246             | 1,007                 | 2,207,403  | 6,107,548                                    | 2,310,836               | 340,367                                                                                          | 2,311,854                                                        |
| そ の 他 の 醸 造 酒 Other brewed liquors                             | 4                                                                 | 249,081                                                      | 1,128               | 252               | 114                   | 250,590    | 612,793                                      | 287,532                 | 34,194                                                                                           | 287,649                                                          |
| 粉 末 酒 Powder liquor                                            | 2                                                                 | 9                                                            | 805                 | 146               | 54                    | 1,017      | 1,905                                        | 3,281                   | 1,521                                                                                            | 3,339                                                            |
| 雑 酒 Miscellaneous liquor                                       |                                                                   |                                                              |                     |                   |                       |            |                                              |                         |                                                                                                  |                                                                  |
| 合 計 Grand Total                                                | 6,621                                                             | 6,436,095                                                    | 1,004,509           | 103,387           | 36,306                | 7,586,941  | 20,505,948                                   | 7,792,084               | 1,312,031                                                                                        | 7,828,376                                                        |

調査期間等：令和4年4月1日から令和5年3月31日までの間に販売された酒類について、酒類製造者又は酒類販売業者から提出された「移出数量明細書」又は「酒類の販売数量等報告書」に基づき作成したものである。

(注) 沖縄県分は含まない。

Period covered by survey, etc.: The table above has been prepared based on the "Statement of volumes shipped" or "Report on volumes of alcoholic beverages sold" filed by manufacturers or sellers of alcoholic beverages, respectively, with regard to alcoholic beverages sold during the period April 1, 2022 through March 31, 2023.

Note: Figures for Okinawa are not included.



(2) 販売（消費）数量の累年比較  
Yearly comparison of volume of sales (consumption)

| 区 分<br>Type                                                    | 平成29年度<br>FY2017 | 平成30年度<br>FY2018 | 令和元年度<br>FY2019 | 令和2年度<br>FY2020 | 令和3年度<br>FY2021 | 令和4年度<br>FY2022 |
|----------------------------------------------------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|
|                                                                | kL               | kL               | kL              | kL              | kL              | kL              |
| 清 酒 Sake                                                       | 525,745          | 488,696          | 450,968         | 416,949         | 407,713         | 402,833         |
| 合 成 清 酒 Sake compound                                          | 29,523           | 27,792           | 23,686          | 19,675          | 17,869          | 18,590          |
| 連 続 式 蒸 留 酎 Continuous distillation Japanese spirits (shochu)  | 370,938          | 355,103          | 342,355         | 328,241         | 312,126         | 315,259         |
| 単 式 蒸 留 酎 Simple system distillation Japanese spirits (shochu) | 445,106          | 424,401          | 411,932         | 396,671         | 382,884         | 385,863         |
| み り ん Mirin(rice cooking wine)                                 | 105,877          | 98,811           | 92,771          | 92,225          | 90,042          | 92,880          |
| ビ ー ル Beer                                                     | 2,540,328        | 2,385,641        | 2,244,365       | 1,794,232       | 1,865,922       | 2,096,290       |
| 果 実 酒 Fruit wine                                               | 363,936          | 352,046          | 352,291         | 347,710         | 354,992         | 352,491         |
| 甘 味 果 実 酒 Sweet fruit wine                                     | 10,701           | 9,955            | 9,726           | 10,535          | 8,388           | 8,767           |
| ウ イ ス キ ー Whisky                                               | 160,415          | 174,770          | 186,204         | 170,092         | 167,907         | 185,207         |
| ブ ラ ン デ ー Brandy                                               | 6,427            | 6,339            | 5,836           | 5,280           | 5,040           | 4,497           |
| 発 泡 酒 Sparkling liquor                                         | 678,233          | 620,333          | 575,602         | 591,443         | 590,681         | 566,542         |
| 原 料 用 アル コ ー ル Alcohol for material                            | 458,980          | 541,353          | 614,070         | 708,642         | 769,745         | 796,315         |
| ス ピ リ ッ ツ Spirits                                              |                  |                  |                 |                 |                 |                 |
| リ キ ュ ー ル Liqueur                                              | 2,181,465        | 2,292,499        | 2,400,393       | 2,561,245       | 2,426,425       | 2,311,854       |
| そ の 他 の 醸 造 酒 Other brewed liquors                             | 492,702          | 465,488          | 414,991         | 382,520         | 318,338         | 287,649         |
| 粉 末 酒 Powder liquor                                            | 3,175            | 2,663            | 2,686           | 2,174           | 2,714           | 3,339           |
| 雑 酒 Miscellaneous liquor                                       |                  |                  |                 |                 |                 |                 |
| 合 計 Grand Total                                                | 8,373,636        | 8,245,929        | 8,127,905       | 7,827,698       | 7,720,810       | 7,828,376       |

(注) 沖縄県分は含まない。  
Note: Figures for Okinawa are not included.

(3) 都道府県別の販売（消費）数量  
Volume of sales (consumption) by prefectures

| 区 分<br>Type                                       |                 |           | 清 酒<br><i>Sake</i> | 合成清酒<br><i>Sake compound</i> | 連続式蒸留<br>焼酎<br>Continuous<br>distillation Japanese<br>spirits ( <i>shochu</i> ) | 単式蒸留<br>焼酎<br>Simple system<br>distillation Japanese<br>spirits ( <i>shochu</i> ) | み り ん<br><i>Mirin</i> (rice<br>cooking wine) | ビ ー ル<br>Beer | 果実酒<br>Fruit wine | 甘 味<br>果実酒<br>Sweet Fruit<br>wine |
|---------------------------------------------------|-----------------|-----------|--------------------|------------------------------|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|----------------------------------------------|---------------|-------------------|-----------------------------------|
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                 |           |                    |                              |                                                                                 |                                                                                   |                                              |               |                   |                                   |
|                                                   |                 |           | kL                 | kL                           | kL                                                                              | kL                                                                                | kL                                           | kL            | kL                | kL                                |
| 札 幌<br>Sapporo                                    | 北海道<br>Hokkaido |           | 16,688             | 950                          | 25,861                                                                          | 5,065                                                                             | 3,425                                        | 105,368       | 14,207            | 399                               |
| 仙 台<br>Sendai                                     | 青 森             | Aomori    | 6,048              | 395                          | 5,722                                                                           | 3,106                                                                             | 558                                          | 21,590        | 2,738             | 76                                |
|                                                   | 岩 手             | Iwate     | 5,152              | 251                          | 4,056                                                                           | 3,352                                                                             | 565                                          | 20,897        | 2,701             | 57                                |
|                                                   | 宮 城             | Miyagi    | 8,920              | 423                          | 5,507                                                                           | 6,526                                                                             | 1,775                                        | 37,494        | 5,331             | 117                               |
|                                                   | 秋 田             | Akita     | 5,577              | 309                          | 4,551                                                                           | 2,005                                                                             | 400                                          | 17,330        | 1,779             | 52                                |
|                                                   | 山 形             | Yamagata  | 5,383              | 321                          | 4,520                                                                           | 1,981                                                                             | 805                                          | 16,886        | 2,255             | 50                                |
|                                                   | 福 島             | Fukushima | 9,108              | 350                          | 3,826                                                                           | 7,371                                                                             | 1,219                                        | 29,433        | 3,263             | 69                                |
|                                                   | 計               | Total     | 40,188             | 2,049                        | 28,182                                                                          | 24,341                                                                            | 5,322                                        | 143,630       | 18,067            | 421                               |
| 関東信越<br>Kanto Shinetsu                            | 茨 城             | Ibaraki   | 9,759              | 440                          | 6,466                                                                           | 7,361                                                                             | 1,355                                        | 39,938        | 4,682             | 101                               |
|                                                   | 栃 木             | Tochigi   | 6,107              | 257                          | 5,412                                                                           | 4,289                                                                             | 860                                          | 25,675        | 3,515             | 64                                |
|                                                   | 群 馬             | Gunma     | 6,102              | 248                          | 7,223                                                                           | 3,378                                                                             | 1,122                                        | 26,172        | 3,467             | 59                                |
|                                                   | 埼 玉             | Saitama   | 22,068             | 666                          | 25,331                                                                          | 13,816                                                                            | 3,249                                        | 90,605        | 24,439            | 279                               |
|                                                   | 新 潟             | Niigata   | 15,208             | 636                          | 7,588                                                                           | 4,391                                                                             | 1,597                                        | 37,769        | 4,245             | 83                                |
|                                                   | 長 野             | Nagano    | 9,189              | 255                          | 5,119                                                                           | 5,233                                                                             | 1,581                                        | 34,084        | 5,660             | 195                               |
|                                                   | 計               | Total     | 68,433             | 2,502                        | 57,139                                                                          | 38,468                                                                            | 9,764                                        | 254,243       | 46,008            | 781                               |
| 東 京<br>Tokyo                                      | 千 葉             | Chiba     | 15,889             | 768                          | 15,562                                                                          | 13,509                                                                            | 3,510                                        | 78,457        | 14,236            | 273                               |
|                                                   | 東 京             | Tokyo     | 52,420             | 2,619                        | 54,354                                                                          | 35,394                                                                            | 17,843                                       | 403,502       | 106,446           | 2,462                             |
|                                                   | 神奈川             | Kanagawa  | 23,759             | 808                          | 26,255                                                                          | 18,954                                                                            | 4,598                                        | 139,390       | 26,770            | 520                               |
|                                                   | 山 梨             | Yamanashi | 2,682              | 147                          | 2,166                                                                           | 2,363                                                                             | 529                                          | 12,642        | 5,689             | 82                                |
|                                                   | 計               | Total     | 94,750             | 4,342                        | 98,337                                                                          | 70,220                                                                            | 26,480                                       | 633,991       | 153,141           | 3,337                             |
| 金 沢<br>Kanazawa                                   | 富 山             | Toyama    | 4,788              | 114                          | 2,834                                                                           | 2,815                                                                             | 630                                          | 20,558        | 2,050             | 43                                |
|                                                   | 石 川             | Ishikawa  | 5,572              | 168                          | 2,157                                                                           | 2,852                                                                             | 851                                          | 18,970        | 2,175             | 60                                |
|                                                   | 福 井             | Fukui     | 3,161              | 114                          | 1,129                                                                           | 1,869                                                                             | 587                                          | 11,142        | 1,009             | 32                                |
|                                                   | 計               | Total     | 13,521             | 396                          | 6,120                                                                           | 7,536                                                                             | 2,068                                        | 50,670        | 5,234             | 135                               |
| 名古屋<br>Nagoya                                     | 岐 阜             | Gifu      | 6,779              | 261                          | 3,232                                                                           | 5,210                                                                             | 1,499                                        | 24,443        | 3,564             | 86                                |
|                                                   | 静 岡             | Shizuoka  | 10,613             | 658                          | 8,128                                                                           | 9,803                                                                             | 2,756                                        | 49,760        | 6,404             | 205                               |
|                                                   | 愛 知             | Aichi     | 17,528             | 1,071                        | 11,938                                                                          | 18,173                                                                            | 7,466                                        | 112,318       | 13,505            | 390                               |
|                                                   | 三 重             | Mie       | 5,185              | 278                          | 9,834                                                                           | 4,790                                                                             | 1,195                                        | 22,800        | 2,619             | 110                               |
|                                                   | 計               | Total     | 40,105             | 2,268                        | 33,132                                                                          | 37,976                                                                            | 12,916                                       | 209,321       | 26,092            | 791                               |
| 大 阪<br>Osaka                                      | 滋 賀             | Shiga     | 4,439              | 131                          | 1,843                                                                           | 3,348                                                                             | 1,135                                        | 14,262        | 1,738             | 173                               |
|                                                   | 京 都             | Kyoto     | 9,797              | 355                          | 3,520                                                                           | 7,358                                                                             | 2,340                                        | 47,830        | 9,595             | 263                               |
|                                                   | 大 阪             | Osaka     | 24,204             | 1,121                        | 13,372                                                                          | 27,473                                                                            | 6,770                                        | 175,537       | 23,327            | 670                               |
|                                                   | 兵 庫             | Hyogo     | 17,721             | 616                          | 7,769                                                                           | 15,663                                                                            | 4,398                                        | 86,959        | 11,357            | 370                               |
|                                                   | 奈 良             | Nara      | 4,466              | 148                          | 1,622                                                                           | 3,378                                                                             | 803                                          | 15,622        | 2,091             | 50                                |
|                                                   | 和歌山             | Wakayama  | 3,277              | 145                          | 1,598                                                                           | 3,059                                                                             | 693                                          | 12,666        | 3,240             | 39                                |
|                                                   | 計               | Total     | 63,904             | 2,516                        | 29,724                                                                          | 60,279                                                                            | 16,139                                       | 352,876       | 51,348            | 1,565                             |
| 広 島<br>Hiroshima                                  | 鳥 取             | Tottori   | 2,142              | 141                          | 1,025                                                                           | 1,816                                                                             | 434                                          | 8,233         | 718               | 31                                |
|                                                   | 島 根             | Shimane   | 3,016              | 133                          | 1,434                                                                           | 2,706                                                                             | 595                                          | 9,717         | 962               | 135                               |
|                                                   | 岡 山             | Okayama   | 5,600              | 220                          | 3,040                                                                           | 6,525                                                                             | 1,159                                        | 23,590        | 2,503             | 98                                |
|                                                   | 広 島             | Hiroshima | 8,855              | 352                          | 4,960                                                                           | 10,545                                                                            | 2,161                                        | 43,304        | 4,708             | 209                               |
|                                                   | 山 口             | Yamaguchi | 4,568              | 209                          | 2,590                                                                           | 4,973                                                                             | 814                                          | 18,835        | 1,656             | 56                                |
|                                                   | 計               | Total     | 24,181             | 1,055                        | 13,049                                                                          | 26,565                                                                            | 5,163                                        | 103,679       | 10,547            | 529                               |
| 高 松<br>Takamatsu                                  | 徳 島             | Tokushima | 2,224              | 115                          | 1,131                                                                           | 2,562                                                                             | 546                                          | 10,165        | 1,109             | 60                                |
|                                                   | 香 川             | Kagawa    | 2,914              | 159                          | 1,534                                                                           | 3,010                                                                             | 1,672                                        | 13,895        | 1,334             | 68                                |
|                                                   | 愛 媛             | Ehime     | 3,815              | 222                          | 2,577                                                                           | 4,354                                                                             | 1,494                                        | 18,616        | 1,665             | 69                                |
|                                                   | 高 知             | Kochi     | 2,421              | 122                          | 1,576                                                                           | 2,359                                                                             | 450                                          | 13,169        | 992               | 31                                |
|                                                   | 計               | Total     | 11,374             | 618                          | 6,818                                                                           | 12,285                                                                            | 4,162                                        | 55,845        | 5,100             | 228                               |
| 福 岡<br>Fukuoka                                    | 福 岡             | Fukuoka   | 13,383             | 745                          | 6,804                                                                           | 26,349                                                                            | 3,313                                        | 80,145        | 10,682            | 271                               |
|                                                   | 佐 賀             | Saga      | 3,040              | 199                          | 926                                                                             | 3,752                                                                             | 480                                          | 11,325        | 961               | 26                                |
|                                                   | 長 崎             | Nagasaki  | 3,682              | 212                          | 2,122                                                                           | 6,495                                                                             | 642                                          | 17,501        | 1,729             | 50                                |
|                                                   | 計               | Total     | 20,105             | 1,156                        | 9,852                                                                           | 36,596                                                                            | 4,435                                        | 108,971       | 13,372            | 347                               |
| 熊 本<br>Kumamoto                                   | 熊 本             | Kumamoto  | 3,320              | 269                          | 2,330                                                                           | 10,903                                                                            | 1,096                                        | 24,280        | 2,862             | 61                                |
|                                                   | 分 庁             | Oita      | 3,169              | 192                          | 1,703                                                                           | 7,502                                                                             | 605                                          | 16,722        | 1,843             | 63                                |
|                                                   | 宮 崎             | Miyazaki  | 1,698              | 137                          | 1,117                                                                           | 13,081                                                                            | 524                                          | 18,030        | 1,882             | 55                                |
|                                                   | 鹿児島             | Kagoshima | 1,397              | 140                          | 1,895                                                                           | 35,046                                                                            | 781                                          | 18,664        | 2,788             | 55                                |
|                                                   | 計               | Total     | 9,584              | 738                          | 7,045                                                                           | 66,532                                                                            | 3,006                                        | 77,696        | 9,375             | 234                               |
| 沖 縄<br>Okinawa                                    | 沖 縄             | Okinawa   | 1,276              | 151                          | 1,620                                                                           | 11,075                                                                            | 516                                          | 27,928        | 3,806             | 156                               |
| 全 国 計 Grand Total                                 |                 |           | 402,833            | 18,590                       | 315,259                                                                         | 385,863                                                                           | 92,880                                       | 2,096,290     | 352,491           | 8,767                             |

(注) 1 この表は、「(1)酒類の販売（消費）数量」の「消費者に対する販売数量計」欄を都道府県別に示したものである。

2 「全国計」欄は、沖縄分を含まない。

Note:1 This table shows the breakdown of "Total volume of sales to consumers of (1)Volume of sales (consumption) of liquors by prefectures.

2 Figures for Okinawa are not included in those of Grand Total.

| ウイスキー<br>Whisky | ブランデー<br>Brandy | 発泡酒<br>Sparkling liquor | 原料用<br>アルコール・<br>スピリッツ<br>Alcohol for<br>material・<br>Spirits | リキュール<br>Liqueur | そ の 他<br>Others | 合計<br>Grand Total | 区 分<br>Type                                     |           |                        |
|-----------------|-----------------|-------------------------|---------------------------------------------------------------|------------------|-----------------|-------------------|-------------------------------------------------|-----------|------------------------|
|                 |                 |                         |                                                               |                  |                 |                   | 国税局・都道府県<br>Regional Taxation Bureau/Prefecture |           |                        |
| kL              | kL              | kL                      | kL                                                            | kL               | kL              | kL                | 北海道                                             | Hokkaido  | 札 幌<br>Sapporo         |
| 8,700           | 195             | 27,447                  | 26,441                                                        | 115,768          | 10,480          | 360,981           |                                                 |           |                        |
| 2,325           | 52              | 7,735                   | 10,957                                                        | 31,926           | 4,018           | 97,245            | 青 森                                             | Aomori    | 仙 台<br>Sendai          |
| 1,767           | 37              | 5,312                   | 8,800                                                         | 29,208           | 2,957           | 85,109            | 岩 手                                             | Iwate     |                        |
| 4,032           | 68              | 9,819                   | 15,822                                                        | 45,665           | 4,362           | 145,871           | 宮 城                                             | Miyagi    |                        |
| 1,650           | 31              | 4,908                   | 7,700                                                         | 24,290           | 3,614           | 74,195            | 秋 田                                             | Akita     |                        |
| 1,778           | 33              | 3,801                   | 6,514                                                         | 20,973           | 1,891           | 67,196            | 山 形                                             | Yamagata  |                        |
| 2,938           | 52              | 8,277                   | 12,687                                                        | 33,825           | 3,838           | 116,266           | 福 島                                             | Fukushima |                        |
| 14,490          | 273             | 39,852                  | 62,480                                                        | 185,887          | 20,680          | 585,882           | 計                                               | Total     |                        |
| 4,232           | 86              | 10,486                  | 17,078                                                        | 50,439           | 5,400           | 157,824           | 茨 城                                             | Ibaraki   | 関東信越<br>Kanto Shinetsu |
| 2,844           | 54              | 6,311                   | 10,739                                                        | 32,853           | 3,761           | 102,739           | 栃 木                                             | Tochigi   |                        |
| 2,848           | 43              | 6,453                   | 9,292                                                         | 32,609           | 3,335           | 102,350           | 群 馬                                             | Gunma     |                        |
| 9,675           | 158             | 23,154                  | 43,966                                                        | 126,466          | 16,143          | 400,012           | 埼 玉                                             | Saitama   |                        |
| 3,150           | 53              | 10,809                  | 15,423                                                        | 47,081           | 4,343           | 152,381           | 埼 玉                                             | Niigata   |                        |
| 3,123           | 69              | 6,583                   | 9,066                                                         | 35,870           | 3,257           | 119,290           | 新 潟                                             | Nagano    |                        |
| 25,872          | 463             | 63,796                  | 105,564                                                       | 325,318          | 36,239          | 1,034,596         | 計                                               | Total     |                        |
| 8,958           | 271             | 21,020                  | 37,246                                                        | 112,092          | 14,116          | 335,903           | 千 葉                                             | Chiba     | 東 京<br>Tokyo           |
| 33,342          | 755             | 66,117                  | 114,932                                                       | 311,191          | 29,995          | 1,231,380         | 東 京                                             | Tokyo     |                        |
| 13,361          | 296             | 31,780                  | 56,031                                                        | 152,746          | 20,001          | 515,268           | 神奈川                                             | Kanagawa  |                        |
| 1,871           | 47              | 2,890                   | 4,218                                                         | 13,092           | 1,595           | 50,010            | 山 梨                                             | Yamanashi |                        |
| 57,532          | 1,369           | 121,807                 | 212,427                                                       | 589,121          | 65,707          | 2,132,561         | 計                                               | Total     |                        |
| 1,551           | 32              | 7,708                   | 11,991                                                        | 23,535           | 4,221           | 82,873            | 富 山                                             | Toyama    | 金 沢<br>Kanazawa        |
| 1,535           | 34              | 5,306                   | 7,736                                                         | 20,973           | 2,657           | 71,049            | 石 川                                             | Ishikawa  |                        |
| 750             | 18              | 4,006                   | 4,429                                                         | 13,466           | 1,306           | 43,014            | 福 井                                             | Fukui     |                        |
| 3,836           | 84              | 17,020                  | 24,156                                                        | 57,974           | 8,184           | 196,936           | 計                                               | Total     |                        |
| 2,096           | 71              | 7,848                   | 11,031                                                        | 33,616           | 3,800           | 103,534           | 岐 阜                                             | Gifu      | 名古屋<br>Nagoya          |
| 4,636           | 134             | 13,492                  | 19,797                                                        | 57,083           | 6,617           | 190,089           | 静 岡                                             | Shizuoka  |                        |
| 8,351           | 229             | 29,943                  | 42,451                                                        | 118,754          | 13,409          | 395,523           | 愛 知                                             | Aichi     |                        |
| 1,602           | 51              | 6,515                   | 9,179                                                         | 26,683           | 3,510           | 94,355            | 三 重                                             | Mie       |                        |
| 16,685          | 485             | 57,798                  | 82,458                                                        | 236,136          | 27,336          | 783,501           | 計                                               | Total     |                        |
| 1,288           | 36              | 4,356                   | 8,149                                                         | 20,868           | 2,198           | 63,961            | 滋 賀                                             | Shiga     | 大 阪<br>Osaka           |
| 3,697           | 99              | 11,966                  | 17,799                                                        | 46,356           | 5,478           | 166,453           | 京 都                                             | Kyoto     |                        |
| 15,683          | 378             | 46,633                  | 66,860                                                        | 184,745          | 22,837          | 609,600           | 大 阪                                             | Osaka     |                        |
| 6,598           | 153             | 25,487                  | 35,876                                                        | 98,995           | 12,124          | 324,084           | 兵 庫                                             | Hyogo     |                        |
| 1,598           | 30              | 5,032                   | 7,421                                                         | 20,929           | 3,282           | 66,476            | 奈 良                                             | Nara      |                        |
| 916             | 36              | 7,590                   | 7,132                                                         | 16,776           | 3,730           | 60,898            | 和歌山                                             | Wakayama  |                        |
| 29,780          | 732             | 101,064                 | 143,237                                                       | 388,669          | 49,649          | 1,291,472         | 計                                               | Total     |                        |
| 652             | 16              | 2,823                   | 3,769                                                         | 10,632           | 1,666           | 34,098            | 鳥 取                                             | Tottori   | 広 島<br>Hiroshima       |
| 688             | 19              | 3,138                   | 3,994                                                         | 12,041           | 2,251           | 40,829            | 島 根                                             | Shimane   |                        |
| 1,916           | 70              | 7,910                   | 11,808                                                        | 30,683           | 4,906           | 100,028           | 岡 山                                             | Okayama   |                        |
| 3,204           | 103             | 15,845                  | 18,020                                                        | 51,712           | 7,789           | 171,767           | 広 島                                             | Hiroshima |                        |
| 1,253           | 49              | 7,497                   | 7,976                                                         | 23,137           | 4,000           | 77,613            | 山 口                                             | Yamaguchi |                        |
| 7,713           | 257             | 37,213                  | 45,567                                                        | 128,205          | 20,612          | 424,335           | 計                                               | Total     |                        |
| 943             | 36              | 4,345                   | 4,348                                                         | 11,767           | 2,207           | 41,559            | 徳 島                                             | Tokushima | 高 松<br>Takamatsu       |
| 1,092           | 41              | 4,329                   | 6,064                                                         | 16,370           | 2,231           | 54,713            | 香 川                                             | Kagawa    |                        |
| 1,307           | 41              | 7,298                   | 8,184                                                         | 22,413           | 3,986           | 76,039            | 愛 媛                                             | Ehime     |                        |
| 763             | 26              | 8,446                   | 5,420                                                         | 14,047           | 3,094           | 52,910            | 高 知                                             | Kochi     |                        |
| 4,105           | 144             | 24,418                  | 24,016                                                        | 64,597           | 11,518          | 225,221           | 計                                               | Total     |                        |
| 7,654           | 203             | 28,352                  | 28,962                                                        | 88,124           | 11,982          | 306,974           | 福 岡                                             | Fukuoka   | 福 岡<br>Fukuoka         |
| 895             | 33              | 4,952                   | 4,100                                                         | 13,590           | 2,300           | 46,578            | 佐 賀                                             | Saga      |                        |
| 1,205           | 56              | 7,422                   | 6,443                                                         | 21,478           | 4,120           | 73,159            | 長 崎                                             | Nagasaki  |                        |
| 9,754           | 292             | 40,726                  | 39,505                                                        | 123,192          | 18,402          | 426,711           | 計                                               | Total     |                        |
| 2,093           | 60              | 11,631                  | 9,360                                                         | 30,575           | 6,750           | 105,583           | 熊 本                                             | Kumamoto  | 熊 本<br>Kumamoto        |
| 1,563           | 64              | 6,372                   | 6,340                                                         | 18,881           | 3,487           | 68,507            | 大 分                                             | Oita      |                        |
| 1,351           | 42              | 7,410                   | 6,190                                                         | 20,555           | 5,297           | 77,371            | 宮 崎                                             | Miyazaki  |                        |
| 1,733           | 37              | 9,988                   | 8,574                                                         | 26,976           | 6,647           | 114,719           | 鹿 児 島                                           | Kagoshima |                        |
| 6,740           | 203             | 35,401                  | 30,464                                                        | 96,987           | 22,181          | 366,180           | 計                                               | Total     |                        |
| 4,670           | 43              | 24,062                  | 12,456                                                        | 42,632           | 5,366           | 135,759           | 沖 縄                                             | Okinawa   | 沖 縄<br>Okinawa         |
| 185,207         | 4,497           | 566,542                 | 796,315                                                       | 2,311,854        | 290,988         | 7,828,376         | 全 国 計 Grand Total                               |           |                        |

8－5 免 許 場 数  
Number of Licensed Sites

(1) 酒類製造免許場数等  
Number of licensed sites for manufacturing liquors, etc.

| 酒 類 の 品 目<br>Type of liquors                                                    | 免 許 場 数<br>Number of licensed sites<br>for manufacturing liquors | 左のうち試験の<br>ための免許場数<br>Number of licensed sites for<br>examination (included in the<br>number mentioned) | 製 造 場 数<br>Number of licensed<br>manufacturing factories | 製 造 者 数<br>Number of licensed<br>manufacturers | 蔵 置 場 数<br>Number of<br>warehousing sites |
|---------------------------------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|----------------------------------------------------------|------------------------------------------------|-------------------------------------------|
|                                                                                 | 場<br>Site                                                        | 場<br>Site                                                                                               | 場<br>Site                                                | 者<br>Person                                    | 場<br>Site                                 |
| 清 酒 <i>Sake</i>                                                                 | 1, 699                                                           | 122                                                                                                     | 1, 536                                                   | 1, 625                                         | 496                                       |
| 合 成 清 酒 <i>Sake compound</i>                                                    | 70                                                               | 12                                                                                                      | 2                                                        | 61                                             | 182                                       |
| 連 続 式 蒸 留 焼 酎<br>Continuous distillation Japanese<br>spirits ( <i>shochu</i> )  | 105                                                              | 16                                                                                                      | 29                                                       | 81                                             | 214                                       |
| 単 式 蒸 留 焼 酎<br>Simple system distillation Japanese<br>spirits ( <i>shochu</i> ) | 850                                                              | 75                                                                                                      | 355                                                      | 797                                            | 420                                       |
| み り ん <i>Mirin</i> (rice<br>cooking wine)                                       | 110                                                              | 12                                                                                                      | 31                                                       | 98                                             | 190                                       |
| ビ ー ル <i>Beer</i>                                                               | 537                                                              | 84                                                                                                      | 383                                                      | 460                                            | 247                                       |
| 果 実 酒 <i>Fruit wine</i>                                                         | 737                                                              | 132                                                                                                     | 512                                                      | 675                                            | 301                                       |
| 甘 味 果 実 酒 <i>Sweet fruit wine</i>                                               | 338                                                              | 58                                                                                                      | 10                                                       | 304                                            | 264                                       |
| ウ イ ス キ ー <i>Whisky</i>                                                         | 181                                                              | 29                                                                                                      | 54                                                       | 142                                            | 286                                       |
| ブ ラ ン デ ー <i>Brandy</i>                                                         | 241                                                              | 56                                                                                                      | 5                                                        | 199                                            | 252                                       |
| 原 料 用 ア ル コ ー ル<br><i>Alcohol for material</i>                                  | 102                                                              | 15                                                                                                      | 10                                                       | 89                                             | 184                                       |
| 発 泡 酒 <i>Sparkling liquor</i>                                                   | 1, 825                                                           | 69                                                                                                      | 353                                                      | 1, 690                                         | 315                                       |
| そ の 他 の 醸 造 酒<br><i>Other brewed liquors</i>                                    | 1, 497                                                           | 99                                                                                                      | 276                                                      | 1, 424                                         | 309                                       |
| ス ピ リ ッ ツ <i>Spirits</i>                                                        | 1, 790                                                           | 101                                                                                                     | 85                                                       | 1, 638                                         | 437                                       |
| リ キ ュ ー ル <i>Liqueur</i>                                                        | 1, 914                                                           | 116                                                                                                     | 241                                                      | 1, 761                                         | 496                                       |
| 粉 末 酒 <i>Powder liquor</i>                                                      | 10                                                               | 8                                                                                                       | 2                                                        | 8                                              | 153                                       |
| 雑 酒 <i>Miscellaneous liquor</i>                                                 | 1, 370                                                           | 37                                                                                                      | 7                                                        | 1, 295                                         | 312                                       |
| 合 計 <b>Grand Total</b>                                                          | <b>13, 376</b>                                                   | <b>1, 041</b>                                                                                           | <b>3, 891</b>                                            | <b>12, 347</b>                                 | <b>5, 058</b>                             |
| 各 酒 類 を 通 じ た も の<br>(Real number)                                              | <b>3, 891</b>                                                    | <b>293</b>                                                                                              |                                                          | <b>3, 527</b>                                  | <b>744</b>                                |

調査対象：酒税法第7条（酒類の製造免許）の規定により免許を受けた場数である。  
調査時点：令和5年3月31日  
用語の説明：1 「免許場数」欄は、製造免許を付与している酒類の品目の異なるごとに掲げている。  
2 「製造場数」欄は、複数の種類を製造している場合には、製造数量が最も多い酒類の品目に掲げている。  
3 「製造者数」欄は、製造者が免許を受けている酒類の品目の異なるごとに掲げている。

Subject of survey: Number of sites licensed according to the provision of Liquor Tax Law, Sec 7 (Manufacturing license for liquors).  
Time of survey: As of March 31, 2023.

Terminology:1 Figures in “Number of licensed sites for manufacturing liquors” are counted by type of liquors (including items, the same hereinafter) for which manufacturing licenses are given.  
2 As for “Number of licensed manufacturing factories”, in the case that a licensed manufacturing factory manufactures more than one type, it is categorized as a manufacturing factory of its main product.  
3 Figures in “Number of licensed manufacturers” are counted by type for which manufactures have manufacturing licenses.

## (2) 酒母及びもろみの製造場数

Number of manufacturing factories of yeast mash and unrefined sake

| 区 分<br>Type                    | 製 造 場 数<br>Number of licensed<br>manufacturing factories |
|--------------------------------|----------------------------------------------------------|
| 酒 母<br>Yeast mash              | 場<br>Site<br>257                                         |
| も ろ み<br>Unrefined <i>sake</i> | 424                                                      |

調査時点：令和5年3月31日

Time of survey: As of March 31, 2023.

用語の説明：1 **酒母**とは、①酵母で含糖質物を発酵させることができるもの、②酵母を培養したもので、含糖質物を発酵させることができるもの並びに③これらにこうじを混和したものをいう。  
 2 **もろみ**とは、酒類の原料となる物品に発酵させる手段を講じたもので、こし又は蒸留する前のものをいう。

Terminology: 1 “Yeast mash” means ①yeast, ②cultured yeast which can ferment saccharated materials, or ③ mixture of yeast (or cultured yeast) and malted rice.  
 2 “Unrefined *sake*” means fermented materials for alcoholic beverages before filtering or distilling.

## (3) 酒類販売業免許場数及び酒類販売業者数

Number of licensed sites to sell liquors and liquor distributors

| 区 分<br>Type                              |                   |                                              |                                                  | 販 売 場 数<br>Number of licensed sites to sell liquors                              |                                                                 |            | 販 売 業 者 数<br>Number of licensed distributors |
|------------------------------------------|-------------------|----------------------------------------------|--------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------|------------|----------------------------------------------|
|                                          |                   |                                              |                                                  | 卸売に限る旨の条件が<br>付されているもの<br>Under conditions to limit<br>sales method to wholesale | 販売方法に条件が<br>付されていないもの<br>Under no conditions on<br>sales method | 計<br>Total |                                              |
| 販売条件が法に及ばない<br>件数が付いて卸売に<br>限る旨のもの<br>*1 | 全 酒 類             | All types of liquors                         | 場<br>Site                                        | 509                                                                              | 4,318                                                           | 4,827      | 1,816                                        |
|                                          | ビ ー ル             | Beer                                         |                                                  | 33                                                                               | 1,231                                                           | 1,264      | 310                                          |
|                                          | 洋 酒               | Foreign liquors                              |                                                  | 257                                                                              | 2,373                                                           | 2,630      | 1,318                                        |
|                                          | 輸 出 入 酒 類         | Export / import liquors                      |                                                  | 1,441                                                                            | 2,767                                                           | 4,208      | 3,018                                        |
|                                          | 店 頭 販 売 酒 類       | Liquor sold over the counter                 |                                                  | 6                                                                                | 121                                                             | 127        | 21                                           |
|                                          | 協 同 組 合 員 間 酒 類   | Liquor sold among<br>cooperative association |                                                  | —                                                                                | 7                                                               | 7          | —                                            |
|                                          | 自 己 商 標 酒 類       | Liquor of self-developed brand               |                                                  | 33                                                                               | 896                                                             | 929        | 341                                          |
|                                          | 自 製 酒 類           | Own product liquors                          |                                                  | 71                                                                               | 333                                                             | 404        | 105                                          |
|                                          | そ の 他 の 酒 類       | Other alcoholic beverages                    |                                                  | 21                                                                               | 70                                                              | 91         | 46                                           |
|                                          | 計                 | Total                                        |                                                  | 2,371                                                                            | 12,116                                                          | 14,487     | 6,975                                        |
| 販売条件が法に及ばない<br>件数が付いて小売に<br>限る旨のもの<br>*2 | 全 酒 類<br>*3       | 一 般 の も の                                    | Ordinary ones                                    |                                                                                  |                                                                 | 167,019    | 91,367                                       |
|                                          |                   | 特 殊 の も の                                    | Special ones                                     |                                                                                  |                                                                 | 131        | 4                                            |
|                                          |                   | 小 計                                          | Subtotal                                         |                                                                                  |                                                                 | 167,150    | 91,371                                       |
|                                          | そ の 他 の 酒 類<br>*4 | 一 般 の も の                                    | Ordinary ones                                    |                                                                                  |                                                                 | 1,239      | 896                                          |
|                                          |                   | 特 殊 の も の                                    | Special ones                                     |                                                                                  |                                                                 | 486        | 462                                          |
|                                          |                   | 通信販売だけのもの                                    | Items available only<br>through mail-order sales |                                                                                  |                                                                 | 3,401      | 3,028                                        |
|                                          |                   | 小 計                                          | Subtotal                                         |                                                                                  |                                                                 | 5,126      | 4,386                                        |
|                                          | 計                 | Total                                        |                                                  |                                                                                  |                                                                 | 172,276    | 95,757                                       |
|                                          | 媒 介 業             | Intermediary                                 |                                                  |                                                                                  |                                                                 | 651        | 290                                          |
|                                          | 代 理 業             | Agency                                       |                                                  |                                                                                  |                                                                 | —          | —                                            |

調査時点：令和5年3月31日

用語の説明：1 媒介業とは、他人間の酒類の売買取引を継続的に媒介することをいう。ただし、営利を目的とするか否かは問わない。

2 代理業とは、製造者又は販売業者の酒類の販売に関する取引を継続的に代理することをいう。ただし、営利を目的とするか否かは問わない。

3 「販売場数」欄は、免許に付される条件により区分した場数を掲げている。

4 「販売業者数」欄は、営業の実態により区分した者数を掲げている。

Time of survey: As of March 31, 2023.

Terminology: 1 “Intermediary” means serving as intermediary of liquor transactions between other parties, regardless whether it is profit-making or not.

2 “Agency” means serving as an agent continuously of a manufacturer or a distributor in liquor transactions, regardless whether it is profit-making or not.

3 Figures in the column “Number of licensed sites to sell liquors” show the number of sites classified according to the condition of licenses.

4 Figures in the column “Number of licensed distributors” show the number of dealers classified by the actual type of business.

\*1 Licensed distributors under conditions to limit sales method to wholesale or those under no conditions on sales method

\*2 Licensed distributors under conditions to limit sales method to retail

\*3 All types of liquors

\*4 Other liquors

## (4) 免許場数の累年比較

Yearly comparison of licensed sites

| 年 度<br>Fiscal year | 酒 類 製 造 免 許 場 数<br>Number of licensed sites for manufacturing liquors |                              |                                                                                  |                                                                                    |               |                 |            | 酒 類<br>製造場数<br>Number of<br>licensed sites for<br>manufacturing<br>liquors | 酒 類<br>販売場数<br>Number of<br>licensed selling<br>sites to sell<br>liquors |
|--------------------|-----------------------------------------------------------------------|------------------------------|----------------------------------------------------------------------------------|------------------------------------------------------------------------------------|---------------|-----------------|------------|----------------------------------------------------------------------------|--------------------------------------------------------------------------|
|                    | 清 酒<br><i>Sake</i>                                                    | 合成清酒<br><i>Sake compound</i> | 連続式蒸留<br>焼 酎<br>Continuous<br>distillation Japanese<br>spirits ( <i>shochu</i> ) | 単式蒸留<br>焼 酎<br>Simple system<br>distillation Japanese<br>spirits ( <i>shochu</i> ) | ビ ー ル<br>Beer | そ の 他<br>Others | 計<br>Total |                                                                            |                                                                          |
|                    | 場<br>Site                                                             | 場<br>Site                    | 場<br>Site                                                                        | 場<br>Site                                                                          | 場<br>Site     | 場<br>Site       | 場<br>Site  | 場<br>Site                                                                  | 場<br>Site                                                                |
| 平成29年度 FY2017      | 1,755                                                                 | 72                           | 113                                                                              | 854                                                                                | 271           | 9,703           | 12,768     | 3,333                                                                      | 189,490                                                                  |
| 30 2018            | 1,740                                                                 | 72                           | 113                                                                              | 852                                                                                | 499           | 9,805           | 13,081     | 3,394                                                                      | 187,475                                                                  |
| 令和元 2019           | 1,720                                                                 | 72                           | 112                                                                              | 857                                                                                | 503           | 9,743           | 13,007     | 3,452                                                                      | 184,717                                                                  |
| 2 2020             | 1,709                                                                 | 72                           | 106                                                                              | 852                                                                                | 514           | 9,843           | 13,096     | 3,574                                                                      | 184,820                                                                  |
| 3 2021             | 1,710                                                                 | 73                           | 108                                                                              | 854                                                                                | 528           | 10,013          | 13,286     | 3,715                                                                      | 186,443                                                                  |
| 4 2022             | 1,699                                                                 | 70                           | 105                                                                              | 850                                                                                | 537           | 10,115          | 13,376     | 3,891                                                                      | 186,763                                                                  |

調査時点：翌年3月31日

関 連 表：「(1)酒類の製造免許場数等」、「(3)酒類販売業免許場数及び酒類販売業者数」

Time of survey: March 31 of the following year

Relevant tables: “(1) Number of licensed sites for manufacturing liquors, etc.” and “(3) Numbers of licensed sites to sell liquors and licensed liquor distributors”.

(5) 都道府県別の免許場数  
Number of licensed sites by prefectures

| 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                  |  | 製 造 免 許 場<br>Number of licensed sites for manufacturing liquors |                          |                                                                           |                                                                             |                                    |             |                   |                                  |                 |
|----------------------------------------------------------------------|------------------|--|-----------------------------------------------------------------|--------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------|-------------|-------------------|----------------------------------|-----------------|
|                                                                      |                  |  | 清 酒<br>Sake                                                     | 合成清酒<br>Sake<br>compound | 連続式蒸留<br>焼酎<br>Continuous<br>distillation<br>Japanese spirits<br>(shochu) | 単式蒸留<br>焼酎<br>Simple system<br>distillation<br>Japanese spirits<br>(shochu) | みりん<br>Mirin(rice<br>cooking wine) | ビール<br>Beer | 果実酒<br>Fruit wine | 甘味<br>果実酒<br>Sweet Fruit<br>wine | ウイスキー<br>Whisky |
|                                                                      |                  |  | 場<br>site                                                       | 場<br>site                | 場<br>site                                                                 | 場<br>site                                                                   | 場<br>site                          | 場<br>site   | 場<br>site         | 場<br>site                        | 場<br>site       |
| 札幌<br>Sapporo                                                        | 北海道<br>Hokkaido  |  | 24                                                              | 3                        | 4                                                                         | 12                                                                          | 3                                  | 33          | 73                | 17                               | 8               |
| 仙台<br>Sendai                                                         | 青森<br>Aomori     |  | 23                                                              | —                        | —                                                                         | 7                                                                           | —                                  | 8           | 20                | 3                                | 1               |
|                                                                      | 岩手<br>Iwate      |  | 25                                                              | —                        | 2                                                                         | 9                                                                           | —                                  | 10          | 18                | 5                                | —               |
|                                                                      | 宮城<br>Miyagi     |  | 35                                                              | —                        | 1                                                                         | 9                                                                           | —                                  | 10          | 10                | 2                                | 1               |
|                                                                      | 秋田<br>Akita      |  | 39                                                              | 4                        | 2                                                                         | 14                                                                          | 1                                  | 5           | 11                | 4                                | 1               |
|                                                                      | 山形<br>Yamagata   |  | 55                                                              | —                        | 1                                                                         | 17                                                                          | 1                                  | 4           | 23                | 11                               | 2               |
|                                                                      | 福島<br>Fukushima  |  | 67                                                              | 2                        | 3                                                                         | 30                                                                          | —                                  | 6           | 13                | 3                                | 1               |
|                                                                      | 計<br>Total       |  | 244                                                             | 6                        | 9                                                                         | 86                                                                          | 2                                  | 43          | 95                | 28                               | 6               |
| 関東信越<br>Kanto Shinetsu                                               | 茨城<br>Ibaraki    |  | 41                                                              | 3                        | 4                                                                         | 19                                                                          | 1                                  | 10          | 16                | 8                                | 6               |
|                                                                      | 栃木<br>Tochigi    |  | 38                                                              | 1                        | 1                                                                         | 12                                                                          | 2                                  | 12          | 15                | 9                                | 5               |
|                                                                      | 群馬<br>Gunma      |  | 28                                                              | 2                        | 5                                                                         | 7                                                                           | —                                  | 13          | 9                 | 6                                | 3               |
|                                                                      | 埼玉<br>Saitama    |  | 36                                                              | 2                        | 3                                                                         | 12                                                                          | 3                                  | 14          | 8                 | 7                                | 4               |
|                                                                      | 新潟<br>Niigata    |  | 101                                                             | 3                        | 4                                                                         | 16                                                                          | 2                                  | 13          | 17                | 7                                | 9               |
|                                                                      | 長野<br>Nagano     |  | 85                                                              | 1                        | 4                                                                         | 30                                                                          | 2                                  | 15          | 88                | 29                               | 10              |
|                                                                      | 計<br>Total       |  | 329                                                             | 12                       | 21                                                                        | 96                                                                          | 10                                 | 77          | 153               | 66                               | 37              |
| 東京<br>Tokyo                                                          | 千葉<br>Chiba      |  | 41                                                              | 3                        | 3                                                                         | 24                                                                          | 7                                  | 18          | 14                | 6                                | 5               |
|                                                                      | 東京<br>Tokyo      |  | 19                                                              | 1                        | —                                                                         | 15                                                                          | 2                                  | 58          | 22                | 7                                | 5               |
|                                                                      | 神奈川<br>Kanagawa  |  | 18                                                              | 5                        | 8                                                                         | 13                                                                          | 3                                  | 42          | 17                | 9                                | 11              |
|                                                                      | 山梨<br>Yamanashi  |  | 17                                                              | —                        | 2                                                                         | 6                                                                           | —                                  | 8           | 112               | 82                               | 11              |
|                                                                      | 計<br>Total       |  | 95                                                              | 9                        | 13                                                                        | 58                                                                          | 12                                 | 126         | 165               | 104                              | 32              |
| 金沢<br>Kanazawa                                                       | 富山<br>Toyama     |  | 23                                                              | 2                        | 2                                                                         | 4                                                                           | 1                                  | 9           | 7                 | 2                                | 2               |
|                                                                      | 石川<br>Ishikawa   |  | 41                                                              | 1                        | 1                                                                         | 7                                                                           | 2                                  | 8           | 6                 | —                                | 1               |
|                                                                      | 福井<br>Fukui      |  | 36                                                              | —                        | —                                                                         | 3                                                                           | 1                                  | 4           | 3                 | 1                                | —               |
|                                                                      | 計<br>Total       |  | 100                                                             | 3                        | 3                                                                         | 14                                                                          | 4                                  | 21          | 16                | 3                                | 3               |
| 名古屋<br>Nagoya                                                        | 岐阜<br>Gifu       |  | 54                                                              | 7                        | 7                                                                         | 13                                                                          | 4                                  | 3           | 14                | 8                                | 1               |
|                                                                      | 静岡<br>Shizuoka   |  | 30                                                              | 2                        | 3                                                                         | 14                                                                          | 3                                  | 24          | 14                | 9                                | 9               |
|                                                                      | 愛知<br>Aichi      |  | 51                                                              | 6                        | 8                                                                         | 17                                                                          | 15                                 | 15          | 18                | 11                               | 6               |
|                                                                      | 三重<br>Mie        |  | 38                                                              | 2                        | 3                                                                         | 6                                                                           | 2                                  | 9           | 9                 | 5                                | 3               |
|                                                                      | 計<br>Total       |  | 173                                                             | 17                       | 21                                                                        | 50                                                                          | 24                                 | 51          | 55                | 33                               | 19              |
| 大阪<br>Osaka                                                          | 滋賀<br>Shiga      |  | 50                                                              | 1                        | 1                                                                         | 4                                                                           | —                                  | 8           | 4                 | 2                                | 4               |
|                                                                      | 京都<br>Kyoto      |  | 53                                                              | 3                        | 4                                                                         | 11                                                                          | 4                                  | 16          | 9                 | 6                                | 5               |
|                                                                      | 大阪<br>Osaka      |  | 23                                                              | 2                        | 2                                                                         | 4                                                                           | 2                                  | 19          | 18                | 12                               | 5               |
|                                                                      | 兵庫<br>Hyogo      |  | 90                                                              | 6                        | 11                                                                        | 23                                                                          | 13                                 | 21          | 14                | 8                                | 9               |
|                                                                      | 奈良<br>Nara       |  | 38                                                              | —                        | —                                                                         | 9                                                                           | 2                                  | 8           | 4                 | 5                                | —               |
|                                                                      | 和歌山<br>Wakayama  |  | 18                                                              | —                        | 1                                                                         | 5                                                                           | 3                                  | 8           | 9                 | 9                                | 1               |
|                                                                      | 計<br>Total       |  | 272                                                             | 12                       | 19                                                                        | 56                                                                          | 24                                 | 80          | 58                | 42                               | 24              |
| 広島<br>Hiroshima                                                      | 鳥取<br>Tottori    |  | 22                                                              | —                        | —                                                                         | 7                                                                           | 1                                  | 7           | 7                 | 2                                | 3               |
|                                                                      | 島根<br>Shimane    |  | 36                                                              | —                        | —                                                                         | 21                                                                          | 3                                  | 3           | 7                 | 3                                | —               |
|                                                                      | 岡山<br>Okayama    |  | 45                                                              | —                        | —                                                                         | 17                                                                          | 3                                  | 12          | 17                | 8                                | 1               |
|                                                                      | 広島<br>Hiroshima  |  | 56                                                              | 2                        | 2                                                                         | 8                                                                           | 6                                  | 6           | 17                | 7                                | 3               |
|                                                                      | 山口<br>Yamaguchi  |  | 41                                                              | —                        | —                                                                         | 9                                                                           | —                                  | 3           | 4                 | 1                                | —               |
|                                                                      | 計<br>Total       |  | 200                                                             | 2                        | 2                                                                         | 62                                                                          | 13                                 | 31          | 52                | 21                               | 7               |
| 高松<br>Takamatsu                                                      | 徳島<br>Tokushima  |  | 26                                                              | 1                        | 1                                                                         | 9                                                                           | 5                                  | 10          | 3                 | 1                                | 2               |
|                                                                      | 香川<br>Kagawa     |  | 11                                                              | —                        | —                                                                         | 2                                                                           | 1                                  | 6           | 4                 | 1                                | —               |
|                                                                      | 愛媛<br>Ehime      |  | 36                                                              | —                        | —                                                                         | 14                                                                          | 1                                  | 5           | 4                 | —                                | 1               |
|                                                                      | 高知<br>Kochi      |  | 21                                                              | —                        | —                                                                         | 12                                                                          | 1                                  | 3           | 4                 | —                                | 1               |
|                                                                      | 計<br>Total       |  | 94                                                              | 1                        | 1                                                                         | 37                                                                          | 8                                  | 24          | 15                | 2                                | 4               |
| 福岡<br>Fukuoka                                                        | 福岡<br>Fukuoka    |  | 68                                                              | 1                        | 3                                                                         | 45                                                                          | 3                                  | 9           | 12                | 3                                | 6               |
|                                                                      | 佐賀<br>Saga       |  | 27                                                              | —                        | —                                                                         | 10                                                                          | 2                                  | 1           | 1                 | —                                | —               |
|                                                                      | 長崎<br>Nagasaki   |  | 16                                                              | —                        | 1                                                                         | 25                                                                          | 1                                  | 1           | 4                 | —                                | 1               |
|                                                                      | 計<br>Total       |  | 111                                                             | 1                        | 4                                                                         | 80                                                                          | 6                                  | 11          | 17                | 3                                | 7               |
| 熊本<br>Kumamoto                                                       | 熊本<br>Kumamoto   |  | 14                                                              | 2                        | 2                                                                         | 47                                                                          | 1                                  | 4           | 9                 | 3                                | 6               |
|                                                                      | 大分<br>Oita       |  | 35                                                              | —                        | —                                                                         | 35                                                                          | —                                  | 6           | 8                 | 4                                | 2               |
|                                                                      | 宮崎<br>Miyazaki   |  | 2                                                               | —                        | 1                                                                         | 44                                                                          | 2                                  | 8           | 8                 | 3                                | 3               |
|                                                                      | 鹿児島<br>Kagoshima |  | 2                                                               | 2                        | 3                                                                         | 120                                                                         | 1                                  | 6           | 6                 | 3                                | 13              |
|                                                                      | 計<br>Total       |  | 53                                                              | 4                        | 6                                                                         | 246                                                                         | 4                                  | 24          | 31                | 13                               | 24              |
| 沖縄<br>Okinawa                                                        | 沖縄<br>Okinawa    |  | 4                                                               | —                        | 2                                                                         | 53                                                                          | —                                  | 16          | 7                 | 6                                | 10              |
| 全 国 計 Grand Total                                                    |                  |  | 1,699                                                           | 70                       | 105                                                                       | 850                                                                         | 110                                | 537         | 737               | 338                              | 181             |

(注) この表は、「(1)酒類製造免許場数等」、「(3)酒類販売業免許場数及び酒類販売業者数」を都道府県別に示したものである。  
 Note: This table shows the breakdown of “(1)Number of licensed sites for manufacturing liquors”and “(3)Number of licensed sites to sell liquors and liquor distributors” by prefectures.



| 数               |               |            | 製造場数<br>Number of<br>licensed<br>manufacturing<br>factories | 製造者数<br>Number of<br>licensed<br>manufacturers | 販売場数<br>Number of licensed sites to<br>sell liquors |                  | 販売業者数<br>Number of distributors |                  | 区 分<br>Type<br><br>国税局・都道府県<br>Regional Taxation Bureau/Prefecture |           |                        |
|-----------------|---------------|------------|-------------------------------------------------------------|------------------------------------------------|-----------------------------------------------------|------------------|---------------------------------|------------------|--------------------------------------------------------------------|-----------|------------------------|
| ブランデー<br>Brandy | その他<br>Others | 計<br>Total |                                                             |                                                | 卸売業<br>Wholesalers                                  | 小売業<br>Retailers | 卸売業<br>Wholesalers              | 小売業<br>Retailers |                                                                    |           |                        |
| 場<br>site       | 場<br>site     | 場<br>site  | 場<br>site                                                   | 者<br>person                                    | 場<br>site                                           | 場<br>site        | 者<br>person                     | 者<br>person      |                                                                    |           |                        |
| 8               | 196           | 381        | 153                                                         | 316                                            | 470                                                 | 8,064            | 189                             | 4,298            | 北海道                                                                | Hokkaido  | 札幌<br>Sapporo          |
| 4               | 95            | 161        | 48                                                          | 136                                            | 115                                                 | 2,139            | 38                              | 1,231            | 青森                                                                 | Aomori    | 仙台<br>Sendai           |
| 3               | 148           | 220        | 68                                                          | 189                                            | 105                                                 | 2,090            | 29                              | 1,224            | 岩手                                                                 | Iwate     |                        |
| 1               | 182           | 251        | 65                                                          | 214                                            | 185                                                 | 3,302            | 60                              | 1,799            | 宮城                                                                 | Miyagi    |                        |
| 3               | 190           | 274        | 59                                                          | 266                                            | 80                                                  | 1,892            | 28                              | 1,202            | 秋田                                                                 | Akita     |                        |
| 6               | 286           | 406        | 88                                                          | 400                                            | 102                                                 | 2,012            | 27                              | 1,262            | 山形                                                                 | Yamagata  |                        |
| 5               | 367           | 497        | 108                                                         | 486                                            | 163                                                 | 3,165            | 47                              | 1,979            | 福島                                                                 | Fukushima |                        |
| 22              | 1,268         | 1,809      | 436                                                         | 1,691                                          | 750                                                 | 14,600           | 229                             | 8,697            | 計                                                                  | Total     |                        |
| 8               | 225           | 341        | 73                                                          | 303                                            | 155                                                 | 3,824            | 71                              | 2,107            | 茨城                                                                 | Ibaraki   | 関東信越<br>Kanto Shinetsu |
| 4               | 186           | 285        | 70                                                          | 245                                            | 120                                                 | 2,796            | 46                              | 1,541            | 栃木                                                                 | Tochigi   |                        |
| 3               | 179           | 255        | 55                                                          | 223                                            | 129                                                 | 2,778            | 47                              | 1,612            | 群馬                                                                 | Gunma     |                        |
| 3               | 222           | 314        | 78                                                          | 288                                            | 458                                                 | 7,816            | 248                             | 3,903            | 埼玉                                                                 | Saitama   |                        |
| 3               | 482           | 657        | 157                                                         | 623                                            | 240                                                 | 3,831            | 94                              | 2,445            | 新潟                                                                 | Niigata   |                        |
| 16              | 491           | 771        | 228                                                         | 719                                            | 328                                                 | 3,738            | 122                             | 2,408            | 長野                                                                 | Nagano    |                        |
| 37              | 1,785         | 2,623      | 661                                                         | 2,401                                          | 1,430                                               | 24,783           | 628                             | 14,016           | 計                                                                  | Total     |                        |
| 10              | 240           | 371        | 85                                                          | 339                                            | 426                                                 | 7,102            | 208                             | 3,542            | 千葉                                                                 | Chiba     | 東京<br>Tokyo            |
| 10              | 226           | 365        | 165                                                         | 587                                            | 3,321                                               | 19,554           | 2,115                           | 10,543           | 東京                                                                 | Tokyo     |                        |
| 11              | 155           | 292        | 92                                                          | 144                                            | 686                                                 | 9,324            | 345                             | 4,543            | 神奈川                                                                | Kanagawa  |                        |
| 21              | 274           | 533        | 147                                                         | 450                                            | 178                                                 | 1,850            | 70                              | 1,204            | 山梨                                                                 | Yamanashi |                        |
| 52              | 895           | 1,561      | 489                                                         | 1,520                                          | 4,611                                               | 37,830           | 2,738                           | 19,832           | 計                                                                  | Total     |                        |
| 1               | 27            | 80         | 41                                                          | 79                                             | 87                                                  | 1,616            | 30                              | 871              | 富山                                                                 | Toyama    | 金沢<br>Kanazawa         |
| 1               | 42            | 110        | 65                                                          | 109                                            | 158                                                 | 1,844            | 43                              | 1,022            | 石川                                                                 | Ishikawa  |                        |
| -               | 30            | 78         | 45                                                          | 85                                             | 49                                                  | 1,297            | 18                              | 702              | 福井                                                                 | Fukui     |                        |
| 2               | 99            | 268        | 151                                                         | 273                                            | 294                                                 | 4,757            | 91                              | 2,595            | 計                                                                  | Total     |                        |
| 3               | 303           | 417        | 97                                                          | 396                                            | 146                                                 | 2,895            | 53                              | 1,508            | 岐阜                                                                 | Gifu      | 名古屋<br>Nagoya          |
| 11              | 238           | 357        | 98                                                          | 299                                            | 214                                                 | 4,690            | 74                              | 2,379            | 静岡                                                                 | Shizuoka  |                        |
| 8               | 309           | 464        | 96                                                          | 424                                            | 456                                                 | 8,301            | 195                             | 3,799            | 愛知                                                                 | Aichi     |                        |
| 5               | 218           | 300        | 62                                                          | 264                                            | 103                                                 | 2,380            | 44                              | 1,217            | 三重                                                                 | Mie       |                        |
| 27              | 1,068         | 1,538      | 353                                                         | 1,383                                          | 919                                                 | 18,266           | 366                             | 8,903            | 計                                                                  | Total     |                        |
| 2               | 61            | 137        | 74                                                          | 119                                            | 104                                                 | 1,906            | 43                              | 1,020            | 滋賀                                                                 | Shiga     | 大阪<br>Osaka            |
| 3               | 126           | 240        | 97                                                          | 196                                            | 251                                                 | 3,614            | 106                             | 2,078            | 京都                                                                 | Kyoto     |                        |
| 8               | 99            | 194        | 80                                                          | 192                                            | 1,158                                               | 10,822           | 657                             | 5,862            | 大阪                                                                 | Osaka     |                        |
| 13              | 210           | 418        | 143                                                         | 344                                            | 482                                                 | 6,690            | 266                             | 3,770            | 兵庫                                                                 | Hyogo     |                        |
| 1               | 98            | 165        | 55                                                          | 151                                            | 92                                                  | 1,739            | 46                              | 1,049            | 奈良                                                                 | Nara      |                        |
| 3               | 73            | 130        | 61                                                          | 119                                            | 128                                                 | 1,732            | 55                              | 1,206            | 和歌山                                                                | Wakayama  |                        |
| 30              | 667           | 1,284      | 510                                                         | 1,121                                          | 2,215                                               | 26,503           | 1,173                           | 14,985           | 計                                                                  | Total     |                        |
| 1               | 67            | 117        | 39                                                          | 105                                            | 59                                                  | 945              | 27                              | 508              | 鳥取                                                                 | Tottori   | 広島<br>Hiroshima        |
| 2               | 107           | 182        | 59                                                          | 179                                            | 73                                                  | 1,235            | 29                              | 793              | 島根                                                                 | Shimane   |                        |
| 7               | 205           | 315        | 83                                                          | 307                                            | 141                                                 | 2,635            | 54                              | 1,484            | 岡山                                                                 | Okayama   |                        |
| 5               | 167           | 279        | 101                                                         | 261                                            | 240                                                 | 3,703            | 93                              | 2,052            | 広島                                                                 | Hiroshima |                        |
| 1               | 169           | 228        | 62                                                          | 224                                            | 100                                                 | 1,947            | 41                              | 1,086            | 山口                                                                 | Yamaguchi |                        |
| 16              | 715           | 1,121      | 344                                                         | 1,076                                          | 613                                                 | 10,465           | 244                             | 5,923            | 計                                                                  | Total     |                        |
| 1               | 137           | 196        | 49                                                          | 182                                            | 127                                                 | 1,155            | 40                              | 733              | 徳島                                                                 | Tokushima | 高松<br>Takamatsu        |
| 1               | 52            | 78         | 27                                                          | 68                                             | 95                                                  | 1,353            | 27                              | 723              | 香川                                                                 | Kagawa    |                        |
| 1               | 192           | 254        | 58                                                          | 252                                            | 153                                                 | 2,114            | 41                              | 1,197            | 愛媛                                                                 | Ehime     |                        |
| 4               | 122           | 168        | 50                                                          | 164                                            | 94                                                  | 1,309            | 28                              | 856              | 高知                                                                 | Kochi     |                        |
| 7               | 503           | 696        | 184                                                         | 666                                            | 469                                                 | 5,931            | 136                             | 3,509            | 計                                                                  | Total     |                        |
| 8               | 340           | 498        | 108                                                         | 457                                            | 596                                                 | 6,358            | 272                             | 3,529            | 福岡                                                                 | Fukuoka   | 福岡<br>Fukuoka          |
| 1               | 126           | 168        | 33                                                          | 165                                            | 55                                                  | 1,122            | 17                              | 623              | 佐賀                                                                 | Saga      |                        |
| 2               | 98            | 149        | 43                                                          | 139                                            | 81                                                  | 2,086            | 36                              | 1,310            | 長崎                                                                 | Nagasaki  |                        |
| 11              | 564           | 815        | 184                                                         | 761                                            | 732                                                 | 9,566            | 325                             | 5,462            | 計                                                                  | Total     |                        |
| 3               | 120           | 211        | 65                                                          | 181                                            | 272                                                 | 2,662            | 90                              | 1,664            | 熊本                                                                 | Kumamoto  | 熊本<br>Kumamoto         |
| 4               | 200           | 294        | 67                                                          | 268                                            | 178                                                 | 1,790            | 50                              | 1,099            | 大分                                                                 | Oita      |                        |
| 5               | 97            | 173        | 63                                                          | 152                                            | 189                                                 | 1,587            | 43                              | 1,019            | 宮崎                                                                 | Miyazaki  |                        |
| 10              | 219           | 385        | 148                                                         | 344                                            | 519                                                 | 2,984            | 122                             | 2,134            | 鹿児島                                                                | Kagoshima |                        |
| 22              | 636           | 1,063      | 343                                                         | 945                                            | 1,158                                               | 9,023            | 305                             | 5,916            | 計                                                                  | Total     |                        |
| 7               | 112           | 217        | 83                                                          | 194                                            | 826                                                 | 2,488            | 551                             | 1,621            | 沖縄                                                                 | Okinawa   | 沖縄<br>Okinawa          |
| 241             | 8,508         | 13,376     | 3,891                                                       | 12,347                                         | 14,487                                              | 172,276          | 6,975                           | 95,757           | 全国計 Grand Total                                                    |           |                        |

## 9～16 消費税、酒税以外の間接税各表

統計表を見る方のために

### 1 利用上の注意

この章は、令和4年4月1日から令和5年3月31日までの消費税、酒税以外の間接税の申告又は処理による課税実績を掲げた。ただし、印紙税については上記期間における現金納付に係る分を掲げた。

各税の課税状況における「差引税額」または「差引計」は、申告書ごとの合計となっており、税額から控除税額を差し引いた金額とは一致しない。

### 2 消費税、酒税以外の間接税の概要

#### (1) 「9 たばこ税及びたばこ特別税」

たばこ税は、紙巻たばこ等の製造たばこに対して課税される。

たばこ税の税率は、次のとおりである。

|             |       |   |            |              |        |
|-------------|-------|---|------------|--------------|--------|
| イ 喫煙用の製造たばこ |       | } | 1,000 本につき |              |        |
| ・紙巻たばこ      |       |   |            | 平成22年9月30日まで | 3,552円 |
| ・葉巻たばこ      |       |   |            | 平成22年10月1日から | 5,302円 |
| ・パイプたばこ     |       |   |            | 平成30年10月1日から | 5,802円 |
| ・刻みたばこ      |       |   |            | 令和2年10月1日から  | 6,302円 |
| ・加熱式たばこ     |       |   |            | 令和3年10月1日から  | 6,802円 |
| ロ かみ用の製造たばこ |       |   |            |              |        |
| ハ かぎ用の製造たばこ |       |   |            |              |        |
| ニ 紙巻たばこ旧3級品 | ..... |   | 1,000 本につき | 平成22年9月30日まで | 1,686円 |
|             |       |   |            | 平成22年10月1日から | 2,517円 |
|             |       |   |            | 平成28年4月1日から  | 2,950円 |
|             |       |   |            | 平成29年4月1日から  | 3,383円 |
|             |       |   |            | 平成30年4月1日から  | 4,032円 |
|             |       |   |            | 令和元年10月1日から  | 5,802円 |

(注) たばこ特別税は、たばこ税に併せて課され、1,000 本につき 820 円（上記ニについては、平成29年3月31日までは456円、平成30年3月31日までは523円、令和元年9月30日までは624円）である。

#### (2) 「10 揮発油税及び地方揮発油税」

揮発油税及び地方揮発油税は、揮発油に対して課税される。

揮発油税及び地方揮発油税の税率は、揮発油1kLにつき次の金額である。

|        |       |         |
|--------|-------|---------|
| 揮発油税   | ..... | 48,600円 |
| 地方揮発油税 | ..... | 5,200円  |
| 計      | ..... | 53,800円 |

#### (3) 「11 航空機燃料税」

航空機燃料税は、航空機に積み込まれる航空機燃料に対して課税される。

|                        |              |              |         |
|------------------------|--------------|--------------|---------|
| 航空機燃料税の税率は、航空機燃料1kLにつき |              | 平成23年3月31日まで | 26,000円 |
|                        |              | 平成23年4月1日から  | 18,000円 |
|                        |              | 令和3年4月1日から   | 9,000円  |
|                        |              | 令和4年4月1日から   | 13,000円 |
| ただし、沖縄路線航空機            | ..... 1kLにつき | 平成23年3月31日まで | 13,000円 |
|                        |              | 平成23年4月1日から  | 9,000円  |
|                        |              | 令和3年4月1日から   | 4,500円  |
|                        |              | 令和4年4月1日から   | 6,500円  |
| 特定離島路線航空機              | ..... 1kLにつき | 平成23年3月31日まで | 19,500円 |
|                        |              | 平成23年4月1日から  | 13,500円 |
|                        |              | 令和3年4月1日から   | 6,750円  |
|                        |              | 令和4年4月1日から   | 9,750円  |

#### (4) 「12 石油ガス税」

石油ガス税は、自動車用の石油ガス容器に充てんされる石油ガスに対して課税される。

石油ガス税の税率は、課税石油ガス1kgにつき17円50銭である。

#### (5) 「13 石油石炭税」

石油石炭税は、原油の採取場から移出する原油、ガス状炭化水素又は石炭及び保税地域から引き取る原油若しくは石油製品、ガス状炭化水素又は石炭に対して課税される。

|                            |             |              |        |
|----------------------------|-------------|--------------|--------|
| 石油石炭税の税率は、原油及び輸入石油製品1kLにつき |             | 平成24年9月30日まで | 2,040円 |
|                            |             | 平成24年10月1日から | 2,290円 |
|                            |             | 平成26年4月1日から  | 2,540円 |
|                            |             | 平成28年4月1日から  | 2,800円 |
| ガス状炭化水素                    | ..... 1tにつき | 平成24年9月30日まで | 1,080円 |
|                            |             | 平成24年10月1日から | 1,340円 |
|                            |             | 平成26年4月1日から  | 1,600円 |
|                            |             | 平成28年4月1日から  | 1,860円 |
| 石炭                         | ..... 1tにつき | 平成24年9月30日まで | 700円   |
|                            |             | 平成24年10月1日から | 920円   |
|                            |             | 平成26年4月1日から  | 1,140円 |
|                            |             | 平成28年4月1日から  | 1,370円 |

## (6) 「14 印紙税」

印紙税は、流通取引に関連して作成される文書に対して課税される。

印紙税の税率は、次のとおりである（一般的な契約書、証書等のうち主なものについて掲げた。）。

## イ 不動産の譲渡契約書、消費貸借契約書、運送契約書

契約金額により 200円～60万円（契約金額 1 万円未満は非課税）

不動産の譲渡契約書で契約金額が 10万円を超えるものについては税率が軽減されている。

## ロ 請負契約書

契約金額により 200円～60万円（契約金額 1 万円未満は非課税）

建設工事に係る請負契約書で契約金額が 100万円を超えるものについては税率が軽減されている。

## ハ 約束手形、為替手形

手形金額により 200円～20万円（手形金額10万円未満は非課税）

## ニ 株券、出資証券、社債券、受益証券

券面金額により 200円～2 万円

## ホ 預貯金証書、保険証券、信用状等

1 通につき200円

## ヘ 配当金額収証、配当金振込通知書

配当金額3,000円以上の場合200円（配当金額3,000円未満は非課税）

## ト 金銭、有価証券の受取書で営業に関するもの

受取金額により200円～20万円（受取金額 5 万円未満は非課税）

## チ 預貯金通帳、信託通帳、掛金通帳

1 冊 1 年につき200円

## リ 判取帳

1 冊 1 年につき4,000円

## (7) 「15 電源開発促進税」

電源開発促進税は、一般送配電事業者等の販売電気の電力量に対して課税される。

電源開発促進税の税率は、販売電気 1,000kWh につき 375 円である。

## (8) 「16 国際観光旅客税」

国際観光旅客税は、国際観光旅客等の国際船舶等による本邦からの出国に対して課税される。

国際観光旅客税の税率は、本邦からの出国 1 回につき 1,000 円である。

## 9-16 Table for Indirect Tax other than Consumption Tax and Liquor Tax

For the people who use the statistical tables

## 1 Notes on use

This section shows the status of taxation of indirect tax other than consumption tax and liquor tax according to returns filed or dispositions made between April 1, 2022 and March 31, 2023.

As for stamp tax, however, figures for tax payment by cash.

"Amount of tax after deduction" or "Total after deduction" in Statistics of taxation of each tax shows the total of every report and are not the same as the total of the deducted Amount of deduct tax from Amount of tax.

## 2 Outline of indirect taxes other than consumption tax and liquor tax

## (1) “9 Tobacco tax and Special tobacco surtax”

Tobacco tax is levied on manufactured tobacco such as cigarettes.

The tax rates of tobacco tax are as follows.

## A: Manufactured tobacco for smoking

\*cigarette

\*cigar

\*pipe smoking tobacco

\*shredded tobacco

\*heated tobacco

## B: Manufactured chewing tobacco

## C: Manufactured sniffing tobacco

## D: Former third class cigarette :

3,552 yen per 1,000 pieces on or before September 30,2010

5,302 yen per 1,000 pieces on or after October 1,2010

5,802 yen per 1,000 pieces on or after October 1,2018

6,302 yen per 1,000 pieces on or after October 1,2020

6,802 yen per 1,000 pieces on or after October 1,2021

1,686 yen per 1,000 pieces on or before September 30,2010

2,517 yen per 1,000 pieces on or after October 1,2010

2,950 yen per 1,000 pieces on or after April 1,2016

3,383 yen per 1,000 pieces on or after April 1,2017

4,032 yen per 1,000 pieces on or after April 1,2018

5,802 yen per 1,000 pieces on or after October 1,2019

Note: Special tobacco surtax has been levied on top of Tobacco tax. The tax rate of special tobacco surtax on A to C is 820 yen per 1,000 pieces.

(For the above D is 456 yen on or before March 31, 2017 and 523 yen on or before March 31, 2018 and 624 yen on or before September 30, 2019.)

## (2) “10 Gasoline tax and Local gasoline tax”

Gasoline tax and Local gasoline tax are imposed on gasoline.

The tax rates of gasoline tax and local gasoline tax per kiloliter are as follows.

Gasoline tax: 48,600 yen

Local gasoline tax: 5,200 yen

Total: 53,800 yen

(3) “11 Aviation fuel tax”

Aviation fuel tax is imposed on aviation fuel supplied to aircraft.

The tax rates of Aviation fuel tax are as follows.

26,000 yen per kiloliter of aviation fuel on or before March 31,2011.  
18,000 yen per kiloliter of aviation fuel on or after April 1,2011.  
9,000 yen per kiloliter of aviation fuel on or after April 1,2021.  
13,000 yen per kiloliter of aviation fuel on or after April 1,2022.

But as for Okinawa air route, the tax rate for aviation fuel loaded in an aircraft (limited to the amount consumed on the route) are as follows.

13,000 yen per kiloliter on or before March 31,2011.  
9,000 yen per kiloliter on or after April 1,2011.  
4,500 yen per kiloliter of aviation fuel on or after April 1,2021.  
6,500 yen per kiloliter of aviation fuel on or after April 1,2022.

For air routes to solitary islands, aviation fuel tax rate are as follows.

19,500 yen per kiloliter on or before March 31,2011.  
13,500 yen per kiloliter on or after April 1,2011.  
6,750 yen per kiloliter of aviation fuel on or after April 1,2021.  
9,750 yen per kiloliter of aviation fuel on or after April 1,2022.

(4) “12 Liquefied petroleum gas tax”

Liquefied petroleum gas tax is imposed on petroleum gas filled in the fuel tanks of automobiles.

The tax rate is 17.5 yen per kilogram of taxable petroleum gas.

(5) “13 Petroleum and coal tax”

Petroleum and coal tax is levied on crude petroleum, gaseous hydrocarbon, or coal shipped from oil extraction sites as well as crude petroleum or petrochemicals, gaseous hydrocarbon, or coal withdrawn from bonded areas.

The tax rates are as follows:

|                                  |                                                                                                                                                                                                                              |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| - Crude petroleum/petrochemicals | 2,040 yen per kiloliter on and before September 30, 2012<br>2,290 yen per kiloliter on and after October 1, 2012<br>2,540 yen per kiloliter on and after April 1, 2014<br>2,800 yen per kiloliter on and after April 1, 2016 |
| - Gaseous hydrocarbon            | 1,080 yen per ton on and before September 30, 2012<br>1,340 yen per ton on and after October 1, 2012<br>1,600 yen per ton on and after April 1, 2014<br>1,860 yen per ton on and after April 1, 2016                         |
| - Coal                           | 700 yen per ton on and before September 30, 2012<br>920 yen per ton on and after October 1, 2012<br>1,140 yen per ton on and after April 1, 2014<br>1,370 yen per ton on and after April 1, 2016                             |

(6) “14 Stamp tax”

Stamp tax is levied on certain documents related to transactions or distribution.

The tax rates of stamp tax are as follows. (The rates listed are those for major documents among ordinary contracts and certificates.)

A: Contract for transfer of real estate, Contract for loan for consumption, Contract for transportation

From 200 yen to 600,000 yen depending on the amount of contract. (Non-taxable when the amount of contract is less than 10,000 yen.)  
The tax rate is reduced when the amount of the contract for transfer of real estate exceeds 100,000 yen.

B: Contract agreement

From 200 yen to 600,000 yen depending on the amount of contract. (Non-taxable when the amount of contract is less than 10,000 yen.)  
The tax rate is reduced when the amount of the contract agreement for construction exceeds a million yen.

C: Promissory note, Bill of exchange

From 200 yen to 200,000 yen depending on the amount of bill. (Non-taxable when the amount of bill is less than 100,000 yen.)

D: Share certificate, Investment certificate, Bond certificate, Beneficiary certificate

From 200 yen to 20,000 yen depending on the face value

E: Deposit certificate, Insurance certificate, Letter of credit

200 yen per document

F: Dividend warrant, Dividend transfer notice

200 yen when the amount of dividend exceeds 3,000 yen. (Non-taxable when the amount of dividend is less than 3,000 yen.)

G: Receipt of cash or securities related to business

From 200 yen to 200,000 yen depending on the amount of receipt. (Non-taxable when the amount of dividend is less than 50,000 yen.)

H: Bankbook, Trust bankbook, Passbook

200 yen per book, per year

I: Receipt book (Hantoricho)

4,000 yen per book, per year

(7) “15 Promotion of power-resources development tax”

Promotion of power-resources development tax is levied on electric power sold by general power transmission and distribution businesses etc.

The tax rate for the promotion of power-resources development tax is 375 yen per 1,000 kWh of electricity sold.

(8) “16 International Tourist tax”

International tourist tax is levied when international tourists and others depart from Japan by ships or aircrafts.

The tax rate of the international tourist tax is 1,000 yen per departure from Japan.

9 たばこ税及びたばこ特別税  
Tobacco Tax and Special Tobacco Surtax

(1) 課税状況  
Statistics of taxation

| 区 分<br>Type           |                                                                   | 国 税 庁<br>National Tax Agency   |                         | 税 関 分<br>Customhouse           |                             |
|-----------------------|-------------------------------------------------------------------|--------------------------------|-------------------------|--------------------------------|-----------------------------|
|                       |                                                                   | 課税標準数量<br>Quantity as tax base | 税 額<br>Amount of tax    | 課税標準数量<br>Quantity as tax base | 税 額<br>Amount of tax        |
|                       |                                                                   | 千本<br>Thousand                 | 百万円<br>Million yen      | 千本<br>Thousand                 | 百万円<br>Million yen          |
| 平成29年度                | FY2017                                                            | 89,362,301                     | 531,524                 | 77,622,847                     | 475,299                     |
| 30                    | 2018                                                              | 82,512,022                     | 511,028                 | 74,988,599                     | 474,733                     |
| 令和元                   | 2019                                                              | 75,995,193                     | 498,069                 | 77,345,842                     | 512,325                     |
| 2                     | 2020                                                              | 66,336,110                     | 451,304                 | 73,394,124                     | 502,222                     |
| 3                     | 2021                                                              | 62,087,837                     | 453,501                 | 77,469,076                     | 568,362                     |
| 4                     | 2022                                                              | 61,778,302                     | 470,874                 | 79,962,498                     | 609,689                     |
| 紙巻たばこ                 | Cigarette                                                         | 55,603,812                     | 423,812                 | 37,129,654                     | 283,138                     |
| パイプたばこ                | Pipe smoking tobacco                                              | 6,784                          | 51                      | 294,467                        | 2,268                       |
| 葉巻たばこ                 | Cigar                                                             | 1,741,467                      | 13,273                  | 2,754,866                      | 21,022                      |
| 刻みたばこ                 | Shredded tobacco                                                  | 225                            | 2                       | 3,785                          | 31                          |
| 加熱式たばこ                | Heated tobacco                                                    | 4,425,977                      | 33,735                  | 39,766,466                     | 303,124                     |
| かみ用の製造たばこ             | Manufactured chewing tobacco                                      | —                              | —                       | 6,396                          | 51                          |
| かぎ用の製造たばこ             | Manufactured sniffing tobacco                                     | 37                             | 0                       | 6,864                          | 56                          |
| 計                     | Total                                                             | 61,778,302                     | 470,874                 | 79,962,498                     | 609,689                     |
| 手持品課税額                | Amount of tax for goods in stock                                  |                                | 56                      |                                | —                           |
| 合計税額                  | Total amount of tax                                               |                                | 470,929                 |                                | 609,689                     |
| 控除税額                  | Amount of tax deducted                                            |                                | 3,908                   |                                | —                           |
| 差引税額                  | Amount of tax after deduction                                     |                                | 467,021                 |                                | 609,689                     |
| Additional tax<br>加算税 | 過少申告                                                              | For understatement             | X                       |                                | 2                           |
|                       | 無申告                                                               | For failure to file            | X                       |                                | —                           |
|                       | 重                                                                 | For fraud case                 | X                       |                                | —                           |
| 課税人員                  | Number of taxed taxpayers                                         |                                | 人<br>414<br>Person      |                                | 人<br>70,117<br>Person       |
| 還付金額                  | Amount of refund                                                  |                                | 百万円<br>3<br>Million yen |                                | 百万円<br>7,303<br>Million yen |
| 納期限延長税額               | Amount of tax subject to postponement of due date for tax payment |                                | —                       |                                | 38,384                      |

調査期間等：令和4年4月1日から令和5年3月31日までの間の申告又は処理による課税実績である。  
Period covered by survey：This table shows the status of taxation based on returns filed or cases processed between April 1, 2022 and March 31, 2023.

(2) 免除状況

(単位：百万本)  
(In million pieces)

| Statistics of exemption                |      |                               |                                   |                             |                 |              |
|----------------------------------------|------|-------------------------------|-----------------------------------|-----------------------------|-----------------|--------------|
| 区 分<br>Type                            |      |                               | 未 納 税<br>Non-taxable transference | 輸 出 免 税<br>Export exemption | そ の 他<br>Others | 合 計<br>Total |
| 紙<br>巻<br>た<br>ば<br>こ<br><br>Cigarette | 本則税率 | Regular tax rate              | 100,879                           | 1,935                       | 1               | 102,815      |
|                                        | 暫定税率 | Temporary tax rate            | 166                               | -                           | -               | 166          |
|                                        | 小 計  | Subtotal                      | 101,045                           | 1,935                       | 1               | 102,981      |
|                                        |      |                               |                                   |                             |                 |              |
| パイプたばこ                                 |      | Pipe smoking tobacco          | 29                                | 0                           | -               | 29           |
| 葉巻たばこ                                  |      | Cigar                         | 3,026                             | -                           | -               | 3,026        |
| 刻みたばこ                                  |      | Shredded tobacco              | 0                                 | -                           | -               | 0            |
| 加熱式たばこ                                 |      | Heated tobacco                | 8,316                             | 4                           | -               | 8,320        |
| かみ用の製造たばこ                              |      | Manufactured chewing tobacco  | 0                                 | -                           | -               | 0            |
| かぎ用の製造たばこ                              |      | Manufactured sniffing tobacco | 0                                 | 0                           | -               | 0            |
| 合 計                                    |      | Total                         | 112,417                           | 1,939                       | 1               | 114,357      |
| 人 員<br>Number of taxpayers             |      |                               | 人<br>Persons                      | 人<br>Persons                | 人<br>Persons    | 人<br>Persons |
|                                        |      |                               | 883                               | 485                         | 31              | 1,399        |

資料：消費税室調  
調査期間等：令和4年4月1日から令和5年3月31日までの間に免除の申請又は処理をしたものである。  
(注) 税関分は含まない。

Source: Consumption Tax Office  
Period covered by survey: This table shows the statistics of applications for exemption filed or cases processed between April 1, 2022 and March 31, 2023.  
Note: Figures for customhouse are not included.

(3) 製造場数

(単位：場)  
(In site)

| Number of manufacturing factories          |          |                                                  | 場 数<br>Number of factories |
|--------------------------------------------|----------|--------------------------------------------------|----------------------------|
| 区 分<br>Type                                |          |                                                  |                            |
| 製<br>造<br>場<br><br>Manufacturing factories | 製造たばこ製造場 | Manufacturing factories for manufactured tobacco | 4                          |
|                                            | 原料事務所    | Regional leaf tobacco procuring office           | 7                          |
|                                            | その他      | Others                                           | 55                         |
|                                            | 法定製造場    | Statutory manufacturing factories                | 247                        |
| 合 計                                        |          | Total                                            | 313                        |

調査時点：令和5年3月31日  
Time of survey: March 31, 2023

10 揮発油税及び地方揮発油税  
Gasoline Tax and Local gasoline Tax

(1) 課税状況

Statistics of taxation

| 区 分<br>Type    |                                                                   | 数 量<br>Volume       | 税 額<br>Amount of tax    |
|----------------|-------------------------------------------------------------------|---------------------|-------------------------|
|                |                                                                   | kL                  | 百万円<br>Million yen      |
| 平 成 29 年 度     | FY2017                                                            | 48,761,549          | 2,618,584               |
| 30             | 2018                                                              | 47,043,125          | 2,526,199               |
| 令 和 元          | 2019                                                              | 46,029,433          | 2,461,288               |
| 2              | 2020                                                              | 41,520,441          | 2,229,437               |
| 3              | 2021                                                              | 41,696,956          | 2,238,928               |
| 4              | 2022                                                              | 41,864,439          | 2,247,753               |
| 移 出 数 量        | Amount of shipment                                                | 43,263,835          |                         |
| エタノール相当数量      | Amount of ethanol equivalent                                      | 838,562             |                         |
| 欠減控除数量         | Amount of deduction for loss of reduction                         | 572,891             |                         |
| 場内消費数量         | Amount consumed in sites                                          | 856                 |                         |
| 用途外使用等数量       | Amount used for unintended use                                    | 11,203              |                         |
| 課税標準           | Tax base                                                          | 41,864,439          | 2,247,753               |
| 控除税額           | Amount of deduct tax                                              |                     | 169                     |
| 差引計            | Total after deduction                                             |                     | 2,247,585               |
| Additional tax | 過少申告                                                              | For understatement  | 1                       |
|                | 無申告                                                               | For failure to file | 4                       |
|                | 重                                                                 | For fraud case      | -                       |
| 合計             | Total                                                             |                     | 2,247,590               |
| 課税人員           | Number of taxable taxpayers                                       |                     | 人<br>Person<br>1,566    |
| 還付金額           | Amount of refund                                                  |                     | 百万円<br>Million yen<br>- |
| 納期限延長税額        | Amount of tax subject to postponement of due date for tax payment |                     | 345,983                 |

調査期間等：令和4年4月1日から令和5年3月31日までの間の申告又は処理による課税実績である。

(注) 税関分は含まない。

Period covered by survey：This table shows the status of taxation based on returns filed or cases processed between April 1, 2022 and March 31, 2023.

Note: Figures for customhouse are not included.

(2) 税関分の課税状況

Statistics of taxation for custom house

| 区 分<br>Type    |                                                                   | 数 量<br>Volume                       | 税 額<br>Amount of tax    |
|----------------|-------------------------------------------------------------------|-------------------------------------|-------------------------|
|                |                                                                   | kL                                  | 百万円<br>Million yen      |
| 引 取 数 量        | Amount of receiving                                               | 908,692                             |                         |
| エタノール相当数量      |                                                                   | -                                   |                         |
| 欠減控除数量         | Amount of deduction for loss of reduction                         | 12,265                              |                         |
| 場内消費数量         | Amount consumed in sites                                          | -                                   |                         |
| 用途外使用等数量       | Amount used for unintended use                                    | -                                   |                         |
| 計              | Total                                                             | 896,427                             | 48,228                  |
| 控除税額           | Amount of deduct tax                                              |                                     | -                       |
| 差引計            | Total after deduction                                             |                                     | 48,228                  |
| Additional tax | 過少申告                                                              | Deficient returns                   | 0                       |
|                | 無申告                                                               | No returen or returen after due dat | -                       |
|                | 重                                                                 | For fraud case                      | -                       |
| 合計             | Total                                                             |                                     | 48,228                  |
| 課税人員           | Number of taxpayers                                               |                                     | 人<br>Person<br>2,424    |
| 還付金額           | Amount of retund                                                  |                                     | 百万円<br>Million yen<br>- |
| 納期限延長税額        | Amount of tax subject to postponement of due date for tax payment |                                     | 5,386                   |

調査期間等：令和4年4月1日から令和5年3月31日までの間の申告又は処理による課税実績である。

Period covered by survey：This table shows the status of taxation based on returns filed or cases processed between April 1, 2022 and March 31, 2023.

## (3) 免除状況

Statistics of exemption

| 区 分<br>Type        |                                   |            | 課 税 外 数 量 等<br>Non-taxable volume, etc. |               |
|--------------------|-----------------------------------|------------|-----------------------------------------|---------------|
|                    |                                   |            | 件 数<br>Number of cases                  | 数 量<br>Volume |
|                    |                                   |            | 件<br>Case                               | kL            |
| 未 納 税 移 出          | Non-taxable transference          |            | 1,081                                   | 31,078,275    |
| 輸 出 免 税            | Export exemption                  |            | 59                                      | 14,767        |
| 灯 油 免 税            | Exemption for kerosene            |            | 874                                     | 18,700,110    |
| 航 空 機 燃 料 用        | For aviation fuel                 |            | 527                                     | 14,695        |
| For petrochemicals | 石 化 学 { ガ ス 用                     | For gas    | 12                                      | 338           |
|                    | 油 用 { そ の 他                       | For others | 820                                     | 55,017,227    |
| ゴ ム 用              | For rubber                        |            | 150                                     | 4,653         |
| 塗 料 用              | For paint                         |            | 817                                     | 33,035        |
| 印 刷 用 イ ン キ 用      | For printing ink                  |            | 235                                     | 1,580         |
| 接 着 剤 用            | For adhesive agent                |            | 105                                     | 1,687         |
| 洗 浄 用 又 は 離 型 用    | For cleansing or for mold release |            | 503                                     | 16,073        |
| 駐 留 軍 用            | For stationary troops             |            | 141                                     | 57,663        |
| 外 国 公 館 等 用        | For foreign government offices    |            | 350                                     | 1,323         |
| そ の 他              | Others                            |            | 8                                       | 4             |
| 合 計                | Total                             |            | 5,682                                   | 104,941,429   |

資料：消費税室調

調査期間等：令和4年4月1日から令和5年3月31日までの間に免税の申請又は処理したものである。

(注) 税関分は含まない。

Source: Consumption Tax Office

Period covered by survey : This table shows the status of applications for exemption filed or cases processed between April 1, 2022 and March 31, 2023.

Note: Figures for customhouse are not included.

## (4) 関係場数

(単位：場)

Number of related factories, etc.

(In site)

| 区 分                                  |                 | 場 数                                                                    |                                                  |     |
|--------------------------------------|-----------------|------------------------------------------------------------------------|--------------------------------------------------|-----|
| Type                                 |                 | Number of sites                                                        |                                                  |     |
| 平成 29 年 度                            |                 | FY2017                                                                 |                                                  |     |
| 30                                   |                 | 2018                                                                   |                                                  |     |
| 令和 元                                 |                 | 2019                                                                   |                                                  |     |
| 2                                    |                 | 2020                                                                   |                                                  |     |
| 3                                    |                 | 2021                                                                   |                                                  |     |
| 4                                    |                 | 2022                                                                   |                                                  |     |
| Manufacturing factories              | 製 造 場           | 製油所                                                                    | Oil refineries                                   | 49  |
|                                      |                 | 天然揮発油製造場                                                               | Natural volatile oil refineries                  | 9   |
|                                      |                 | 廃油再生工場                                                                 | Waste oil recycling facilities                   | 16  |
|                                      |                 | その他                                                                    | Others                                           | 461 |
| Petrochemical plants                 | 石 工 油 化 学 場     | ガス工場                                                                   | Gas plant                                        | -   |
|                                      |                 | 特定石油化学製品製造場                                                            | Manufacturing plants of specified petrochemicals | 247 |
|                                      |                 | その他                                                                    | Others                                           | 66  |
| 未 納 税 蔵 置 場                          |                 | Non-taxable warehousing sites                                          | 239                                              |     |
| 特 定 石 油 化 学 製 品 蔵 置 場                |                 | Warehousing site of specified petrochemicals                           | 428                                              |     |
| Facilities using tax exempt gasoline | 免 税 揮 発 油 使 用 場 | 航空用                                                                    | For aviation fuel                                | 574 |
|                                      |                 | ゴム用                                                                    | For rubber                                       | 152 |
|                                      |                 | 塗料用                                                                    | For paint                                        | 57  |
|                                      |                 | 印刷用インキ用                                                                | For printing ink                                 | 35  |
|                                      |                 | 接着剤用                                                                   | For adhesive agent                               | 33  |
|                                      |                 | 洗浄用又は離型用                                                               | For cleansing or for mold release                | 119 |
| 特 定 石 油 化 学 製 品 使 用 場                |                 | Facilities using specified petrochemicals                              | 2,389                                            |     |
| 駐 留 軍 等 用 免 税 使 用 場 指 定 店 舗          |                 | Designated shops as sites providing non-taxables for stationary troops | 12                                               |     |
| 外 国 公 館 等 用 指 定 給 油 所                |                 | Designated filling stations as sites for foreign government offices    | 278                                              |     |
| 合 計                                  |                 | Total                                                                  | 5,164                                            |     |

調査時点：令和5年3月31日

Time of survey: March 31, 2023



## (5) 国税局別の課税状況

Statistics of taxation by Regional Taxation Bureaus

| 区 分<br>Type<br><br>国税局<br>Regional<br>Taxation<br>Bureau | 数 量<br>Volume                 |                                                  |                                                        |                                                  |              | 税 額<br>Amount of tax | 免除数量<br>Volume of<br>Exemption | 関係場数<br>Number of<br>related<br>factories,etc. |
|----------------------------------------------------------|-------------------------------|--------------------------------------------------|--------------------------------------------------------|--------------------------------------------------|--------------|----------------------|--------------------------------|------------------------------------------------|
|                                                          | 移出数量<br>Volume of<br>shipment | エタノール<br>相当数量<br>Amount of ethanol<br>equivalent | 欠減控除数量<br>Volume of deduction<br>for loss of reduction | 場 内<br>消費数量等<br>Volume consumed<br>in sites,etc. | 計<br>Total   |                      |                                |                                                |
|                                                          | kL                            | kL                                               | kL                                                     | kL                                               | kL           | 百万円<br>Million yen   | kL                             | 場<br>Site                                      |
| 札 幌<br>Sapporo                                           | 2, 096, 304                   | 15, 640                                          | 28, 240                                                | 11, 205                                          | 2, 063, 629  | 111, 023             | 2, 923, 429                    | 122                                            |
| 仙 台<br>Sendai                                            | 2, 685, 993                   | 37, 272                                          | 35, 758                                                | 0                                                | 2, 612, 964  | 140, 577             | 2, 437, 979                    | 269                                            |
| 関東信越<br>Kanto Shinetsu                                   | 951, 702                      | 17, 697                                          | 12, 609                                                | 7                                                | 921, 403     | 49, 571              | 7, 399, 478                    | 959                                            |
| 東 京<br>Tokyo                                             | 14, 707, 010                  | 340, 309                                         | 193, 949                                               | 185                                              | 14, 172, 937 | 762, 499             | 41, 882, 600                   | 736                                            |
| 金 沢<br>Kanazawa                                          | 134, 078                      | 1, 859                                           | 1, 785                                                 | 0                                                | 130, 434     | 7, 017               | 1, 038                         | 290                                            |
| 名古屋<br>Nagoya                                            | 6, 907, 739                   | 136, 565                                         | 91, 411                                                | 478                                              | 6, 680, 241  | 359, 380             | 10, 702, 142                   | 609                                            |
| 大 阪<br>Osaka                                             | 5, 812, 031                   | 99, 899                                          | 77, 113                                                | 77                                               | 5, 635, 096  | 303, 163             | 9, 690, 881                    | 1, 139                                         |
| 広 島<br>Hiroshima                                         | 6, 347, 092                   | 114, 828                                         | 84, 136                                                | 104                                              | 6, 148, 233  | 330, 775             | 20, 945, 755                   | 473                                            |
| 高 松<br>Takamatsu                                         | 1, 593, 333                   | 32, 799                                          | 21, 067                                                | －                                                | 1, 539, 467  | 82, 823              | 3, 821, 397                    | 122                                            |
| 福 岡<br>Fukuoka                                           | 6                             | －                                                | 0                                                      | 1                                                | 6            | 0                    | 20, 131                        | 294                                            |
| 熊 本<br>Kumamoto                                          | 1, 359, 788                   | 28, 357                                          | 17, 974                                                | －                                                | 1, 313, 457  | 70, 664              | 5, 116, 526                    | 128                                            |
| 沖 縄<br>Okinawa                                           | 668, 758                      | 13, 337                                          | 8, 848                                                 | －                                                | 646, 573     | 30, 260              | 73                             | 23                                             |
| 全 国 計<br>Grand Total                                     | 43, 263, 835                  | 838, 562                                         | 572, 891                                               | 12, 058                                          | 41, 864, 439 | 2, 247, 753          | 104, 941, 429                  | 5, 164                                         |

(注) この表は、「(1)課税状況」、「(3)免除状況」及び「(4)関係場数」を国税局別に示したものである。

Note: This table shows “(1) Statistics of taxation”, “(3) Statistics of Exemption”, and “(4) Number of related sites” by Regional Taxation Bureaus.

# 11 航空機燃料税

## Aviation Fuel Tax

### (1) 課税状況

Statistics of taxation

| 区 分<br>Type                                    |                | 数 量<br>Volume                           | 税 額<br>Amount of tax    |
|------------------------------------------------|----------------|-----------------------------------------|-------------------------|
|                                                |                | kL                                      | 百万円<br>Million yen      |
| 平 成 29 年 度                                     | FY2017         | 5,014,415                               | 77,628                  |
| 30                                             | 2018           | 5,050,148                               | 78,158                  |
| 令 和 元                                          | 2019           | 5,177,341                               | 80,037                  |
| 2                                              | 2020           | 2,745,817                               | 41,358                  |
| 3                                              | 2021           | 3,207,679                               | 26,008                  |
| 4                                              | 2022           | 4,541,026                               | 49,237                  |
| 積 込 数 量 及 び 税 額                                |                | Volume of loaded fuel and amount of tax | 49,237                  |
| うち軽減税率<br>The part subject to reduced tax rate | 沖縄路線航空機に係る軽減   | For air route to Okinawa                | 8,031                   |
|                                                | 特定離島路線航空機に係る軽減 | For air routes to solitary islands      | 931                     |
| 控 除 税 額                                        |                | Amount of deduct tax                    | 6,188                   |
| うち軽減税率<br>The part subject to reduced tax rate | 沖縄路線航空機に係る軽減   | For air route to Okinawa                | 2,286                   |
|                                                | 特定離島路線航空機に係る軽減 | For air routes to solitary islands      | 358                     |
| 差 引 計                                          |                | Total after deduction                   | 43,049                  |
| Additional tax<br>加算税                          | 過 少 申 告        | For understatement                      | 1                       |
|                                                | 無 申 告          | For failure to file                     | 0                       |
|                                                | 重              | For fraud case                          | -                       |
|                                                | 合 計            | Total                                   | 43,050                  |
| 課 税 人 員                                        |                | Number of taxpayers                     | 人<br>Person<br>3,107    |
| 還 付 金 額                                        |                | Amount of refund                        | 百万円<br>Million yen<br>0 |

調査期間等：令和4年4月1日から令和5年3月31日までの間の申告又は処理による課税実績である。

Period covered by survey：This table shows the status of taxation based on returns filed or cases processed between April 1, 2022 and March 31, 2023.

### (2) 関係場数

Number of related sites

(単位：場)  
(In site)

| 区 分<br>Type       |              | 納 税 地 数<br>Number of taxable sites        |
|-------------------|--------------|-------------------------------------------|
| 特 例 承 認 に 係 る も の |              | Sites approved for special treatment      |
| Others<br>その他     | 定期運送事業者に係るもの | Related to regular transportation service |
|                   | その他のもの       | Others                                    |
|                   | 合 計          | Total                                     |
|                   |              | 564                                       |
|                   |              | 22                                        |
|                   |              | 1,183                                     |
|                   |              | 1,769                                     |

調査時点：令和5年3月31日

Time of survey: March 31, 2023

# 12 石油ガス税 Liquefied Petroleum Gas Tax

(1) 課税状況  
Statistics of taxation

| 区 分<br>Type    |                                                                   | 重 量<br>Weight | 税 額<br>Amount of tax    |
|----------------|-------------------------------------------------------------------|---------------|-------------------------|
|                |                                                                   | t             | 百万円<br>Million yen      |
| 平成 29 年 度      | FY2017                                                            | 947, 772      | 16, 586                 |
| 30             | 2018                                                              | 877, 454      | 15, 356                 |
| 令和 元           | 2019                                                              | 793, 357      | 13, 884                 |
| 2              | 2020                                                              | 550, 301      | 9, 630                  |
| 3              | 2021                                                              | 540, 220      | 9, 454                  |
| 4              | 2022                                                              | 538, 627      | 9, 426                  |
| 移出重量           | Amount of shipment                                                | 538, 627      | 9, 426                  |
| 控除税額           | Amount of deduct tax                                              |               | 48                      |
| 差引計            | Total after deduction                                             |               | 9, 377                  |
| Additional tax | 加算税 { 過少申告                                                        |               | 0                       |
|                | { 無申告                                                             |               | 1                       |
|                | { 重                                                               |               | -                       |
|                | 合計 Total                                                          |               | 9, 378                  |
| 課税人員           | Number of taxpayers                                               |               | 人<br>Person<br>25, 670  |
| 還付金額           | Amount of refund                                                  |               | 百万円<br>Million yen<br>0 |
| 納期限延長税額        | Amount of tax subject to postponement of due date for tax payment |               | 17                      |

調査期間等：令和 4 年 4 月 1 日から令和 5 年 3 月 31 日までの間の申告又は処理による課税実績である。  
(注) 税関分は含まない。

Period covered by survey：This table shows the staus of taxation based on returns filed or cases processed between April 1, 2022 and March 31, 2023.  
Note: Figures for customhouse are not included.

(2) 免除状況  
Statistics of exemption

| 区 分<br>Type   |                                 | 件 数<br>Number of cases | 重 量<br>Weight |
|---------------|---------------------------------|------------------------|---------------|
|               |                                 | 件<br>Case              | t             |
| 輸出免税          | Export exemption                | 1                      | 0             |
| 特免<br>指定用途税 { | 原料用                             | -                      | -             |
|               | 熱源用                             | 16                     | 0             |
| 駐留軍用免税        | Exemption for stationary troops | -                      | -             |
| その他の          | Others                          | -                      | -             |
| 合計            | Total                           | 17                     | 0             |

資料：消費税室調  
調査期間等：令和 4 年 4 月 1 日から令和 5 年 3 月 31 日までの間に免除の申請又は処理をしたものである。

Source: Consumption Tax Office  
Period covered by survey：This table shows the statistics of applications for exemption filed or cases processed between April 1, 2022 and March 31, 2023.

(3) 関係場数

(単位：場)

| Number of related sites                                     |                                     | (In site)              |
|-------------------------------------------------------------|-------------------------------------|------------------------|
| 区 分<br>Type                                                 |                                     | 場 数<br>Number of sites |
| 平成29年度                                                      | FY2017                              | 2,630                  |
| 30                                                          | 2018                                | 2,621                  |
| 令和元                                                         | 2019                                | 2,593                  |
| 2                                                           | 2020                                | 2,524                  |
| 3                                                           | 2021                                | 2,473                  |
| 4                                                           | 2022                                | 2,411                  |
| 営業用スタンド                                                     | Gas station for business operation  | 1,363                  |
| 自家用スタンド                                                     | Gas station for private use         | 347                    |
| 着脱式容器充てん場                                                   | Removable container filling station | 483                    |
| その他の                                                        | Others                              | 218                    |
| 合 計                                                         | Total                               | 2,411                  |
| 免石油ガス税課税場<br>Sites using tax exempt liquefied petroleum gas | 原料用 For materials                   | -                      |
|                                                             | 熱源用 For heat source                 | -                      |

調査時点：令和5年3月31日  
Time of survey: March 31, 2023

(4) 国税局別課税状況

Statistics of taxation by Regional Taxation Bureaus

| 国税局<br>Regional Taxation Bureau |                | 移出重量<br>Weight of shipment | 税 額<br>Amount of tax | 課税人員<br>Number of taxpayers | 関係場数<br>Number of related sites |
|---------------------------------|----------------|----------------------------|----------------------|-----------------------------|---------------------------------|
|                                 |                | t                          | 百万円<br>Million yen   | 人<br>Person                 | 場<br>Site                       |
| 札幌                              | Sapporo        | 27,404                     | 480                  | 1,218                       | 114                             |
| 仙台                              | Sendai         | 28,467                     | 498                  | 2,789                       | 253                             |
| 関東信越                            | Kanto Shinetsu | 55,485                     | 971                  | 4,312                       | 414                             |
| 東京                              | Tokyo          | 159,888                    | 2,798                | 3,408                       | 316                             |
| 金沢                              | Kanazawa       | 6,413                      | 112                  | 806                         | 70                              |
| 名古屋                             | Nagoya         | 62,111                     | 1,087                | 3,462                       | 335                             |
| 大阪                              | Osaka          | 85,485                     | 1,496                | 2,566                       | 249                             |
| 広島                              | Hiroshima      | 30,499                     | 534                  | 2,040                       | 203                             |
| 高松                              | Takamatsu      | 13,769                     | 241                  | 1,412                       | 123                             |
| 福岡                              | Fukuoka        | 35,987                     | 630                  | 1,369                       | 122                             |
| 熊本                              | Kumamoto       | 19,955                     | 349                  | 1,820                       | 162                             |
| 沖縄                              | Okinawa        | 13,164                     | 230                  | 468                         | 50                              |
| 全 国 計                           | Grand Total    | 538,627                    | 9,426                | 25,670                      | 2,411                           |

(注) この表は、「(1)課税状況」及び「(3)関係場数」を国税局別に示したものである。  
Note: This table shows “(1) Statistics of taxation” and “(3) Number of related sites” by Regional Taxation Bureaus.

# 13 石油石炭税

## Petroleum and Coal Tax

(1) 課税状況

Statistics of taxation

| 区 分<br>Type           |                                                                   | 数 量<br>Volume       | 税 額<br>Amount of tax          |
|-----------------------|-------------------------------------------------------------------|---------------------|-------------------------------|
|                       |                                                                   | kL                  | 百万円<br>Million yen            |
| 原油                    | Crude oil                                                         | 427, 128            | 1, 196                        |
| 石油製品                  | Petroleum product                                                 | -                   | -                             |
| ガス状炭化水素               | Gaseous hydrocarbon                                               | 2, 761, 131         | 5, 136                        |
| 石炭                    | Coal                                                              | 855, 418            | 1, 172                        |
| 計                     |                                                                   |                     | 7, 504                        |
| 控除引税額                 | Amount of deduct tax                                              |                     | 3, 258                        |
| 差引計                   | Total after deduction                                             |                     | 4, 246                        |
| Additional tax<br>加算税 | 過少申告                                                              | For understatement  | 1                             |
|                       | 無申告                                                               | For failure to file | -                             |
|                       | 重                                                                 | For fraud case      | -                             |
| 合計                    |                                                                   |                     | 4, 247                        |
| 課税人員                  | Number of taxpayers                                               |                     | 人<br>Person<br>462            |
| 還付金額                  | Amount of refund                                                  |                     | 百万円<br>Million yen<br>74, 302 |
| 納期限延長税額               | Amount of tax subject to postponement of due date for tax payment |                     | -                             |

調査期間等：令和4年4月1日から令和5年3月31日までの間の申告又は処理による課税実績である。  
(注) 税関分は含まない。

Period covered by survey：This table shows the status of taxation based on returns filed or cases processed between April 1, 2022 and March 31, 2023.

Note: Figures for customhouse are not included.

(2) 税関分の課税状況

Statistics of taxation for custom house

| 区 分<br>Type           |                                                                   | 数 量<br>Volume       | 税 額<br>Amount of tax    |
|-----------------------|-------------------------------------------------------------------|---------------------|-------------------------|
|                       |                                                                   | kL                  | 百万円<br>Million yen      |
| 原油                    | Crude oil                                                         | 130, 093, 258       | 364, 261                |
| 石油製品                  | Petroleum product                                                 | 14, 250, 792        | 39, 902                 |
| ガス状炭化水素               | Gaseous hydrocarbon                                               | 83, 307, 562        | 154, 952                |
| 石炭                    | Coal                                                              | 132, 478, 950       | 180, 146                |
| 計                     |                                                                   |                     | 739, 261                |
| 控除引税額                 | Amount of deduct tax                                              |                     | 0                       |
| 差引計                   | Total after deduction                                             |                     | 739, 261                |
| Additional tax<br>加算税 | 過少申告                                                              | For understatement  | -                       |
|                       | 無申告                                                               | For failure to file | 1                       |
|                       | 重                                                                 | For fraud case      | -                       |
| 合計                    |                                                                   |                     | 739, 261                |
| 課税人員                  | Number of taxpaers                                                |                     | 人<br>Person<br>11, 121  |
| 還付金額                  | Amount of refund                                                  |                     | 百万円<br>Million yen<br>- |
| 納期限延長税額               | Amount of tax subject to postponement of due date for tax payment |                     | 81, 555                 |

調査期間等：令和4年4月1日から令和5年3月31日までの間の申告又は処理による課税実績である。

Period covered by survey：This table shows the status of taxation based on returns filed or cases processed between April 1, 2022 and March 31, 2023.

## (3) 免除状況

Statistics of exemption

| 区 分<br>Type |                          | 件 数<br>Number of cases | 数 量<br>Volume |
|-------------|--------------------------|------------------------|---------------|
|             |                          | 件<br>Case              | kL            |
| 未 納 税 移 出   | Non-taxable transference | 3                      | 17,040        |
| 輸 出 免 税     | Export exemption         | —                      | —             |
| 合 計         | <b>Total</b>             | <b>3</b>               | <b>17,040</b> |

資料：消費税室調

調査期間等：令和4年4月1日から令和5年3月31日までの間に免除の申請又は処理をしたものである。

(注) 税関分は含まない。

Source: Consumption Tax Office

Period covered by survey : This table shows the statistics of applications for exemption filed or cases processed between April 1, 2022 and March 31, 2023.

Note: Figures for customhouse are not included.

## (4) 関係場数

(単位：場)

Number of related sites

(In site)

| 区 分<br>Type   |                                                       | 原 油<br>Crude oil | ガス状炭化水素<br>Gaseous hydrocarbon | 石 炭<br>Coal |
|---------------|-------------------------------------------------------|------------------|--------------------------------|-------------|
| 特例承認に係る納税地    | Places for tax payment approved for special treatment | 8                | 6                              | —           |
| そ の 他 の 納 税 地 | Other places for tax payment                          | 29               | 101                            | 13          |
| 未 納 税 蔵 置 場   | Non-taxable warehousing sites                         | 3                | —                              | 1           |
| 自 家 用 採 取 場 所 | Extracting sites for private use                      | —                | 216                            | —           |
| 合 計           | <b>Total</b>                                          | <b>40</b>        | <b>323</b>                     | <b>14</b>   |

調査時点：令和5年3月31日

Time of survey: March 31, 2023

# 14 印 紙 税

## Stamp Tax

### (1) 課税状況

Statistics of taxation

| 区 分<br>Type                  |                                                    | 税 額<br>Amount of tax | 納税人員<br>Number of taxpayers |
|------------------------------|----------------------------------------------------|----------------------|-----------------------------|
|                              |                                                    | 百万円<br>Million yen   | 人<br>Person                 |
| 税 印 押 な つ                    | Tax seal stamping                                  | 2                    | 201                         |
| 印紙税納付計器の使用によるもの              | Payment by the use of stamp tax payment instrument | 30,482               | 17,916                      |
| 書 式 表 示                      | Format display                                     | 55,398               | 141,315                     |
| 預金通帳の一定時納付によるもの              | Payment at a certain time by discount bankbook     | 39,506               | 232                         |
| 計                            | Total                                              | 125,389              | 159,664                     |
| 充 当 税 額                      | Amount of tax appropriated                         | 298                  |                             |
| 差 引 計                        | Total after deduction                              | 125,091              |                             |
| Additional tax               | 加 算 税 { 過 少 申 告                                    | 2                    |                             |
|                              | { 無 申 告                                            | 13                   |                             |
|                              | { 怠 重                                              | -                    |                             |
|                              | 過 怠 税                                              | 2,412                |                             |
| 還 付 金 額                      | Amount of refund                                   | 1,849                |                             |
| Stamp tax payment instrument | 納 付 計 器 { 設 置 者 数                                  |                      | 人<br>Person                 |
|                              | { 設 置 台 数                                          |                      | 10,963<br>台<br>Number       |
|                              |                                                    |                      | 13,881                      |

調査期間等：令和4年4月1日から令和5年3月31日までの間の現金納付による課税実績を示したものである。

(注) 印紙税は、原則として証書や帳簿に相当額の印紙を貼付して納税することになっているが、株券のように一時に多数の課税物件を作成する場合等においては、印紙貼付による手数を省くため例外的に相当額を現金で納付することを認めている。  
この場合、①課税物件に政府の定める書式による表示をするのを書式表示といい、②税印の押なつを受けることを税印押なつという。

Period covered by survey：This table shows the status of taxation of stamp tax paid by cash between April 1, 2022 and March 31, 2023.

Note: In principle, stamp tax is paid by equivalent amount of revenue stamps affixed to documents such as certificates, bankbooks and so on. However, in certain cases, such as when many taxable documents like share certificates and bonds are issued repeatedly, taxpayers may pay the tax in cash exceptionally to avoid the labor of affixing revenue stamps.  
In such cases, ① Marking taxable documents according to the format provided by the government is called “format display”. ② Having tax seals stamped is called “tax seal stamping”.

### (2) 課税状況の累年比較

Yearly Comparison of statistics of taxation

| 区 分<br>Type |        | 税 額<br>Amount of tax |                                                    |                    |                                                |                    | 納税人員<br>Number of taxpayers |
|-------------|--------|----------------------|----------------------------------------------------|--------------------|------------------------------------------------|--------------------|-----------------------------|
|             |        | 税印押なつ                | 印紙税納付計器の使用によるもの                                    | 書式表示               | 預金通帳の一定時納付によるもの                                | 計                  |                             |
|             |        | Tax seal stamping    | Payment by the use of stamp tax payment instrument | Format display     | Payment at a certain time by discount bankbook | Total              |                             |
|             |        | 百万円<br>Million yen   | 百万円<br>Million yen                                 | 百万円<br>Million yen | 百万円<br>Million yen                             | 百万円<br>Million yen | 人<br>Person                 |
| 平成29年度      | FY2017 | 8                    | 37,333                                             | 52,995             | 69,056                                         | 159,392            | 173,121                     |
| 30          | 2018   | 5                    | 38,114                                             | 53,742             | 64,353                                         | 156,213            | 172,330                     |
| 令和元         | 2019   | 7                    | 37,655                                             | 52,047             | 61,178                                         | 150,887            | 171,154                     |
| 2           | 2020   | 8                    | 33,078                                             | 54,013             | 50,101                                         | 137,200            | 163,435                     |
| 3           | 2021   | 3                    | 30,694                                             | 51,521             | 48,684                                         | 130,902            | 161,484                     |
| 4           | 2022   | 2                    | 30,482                                             | 55,398             | 39,506                                         | 125,389            | 159,664                     |

(注) この表は、「(1)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 “(1) Statistics of taxation”.

# 15 電源開発促進税

## Promotion of Power-resources Development Tax

### (1) 課税状況

Statistics of taxation

| 区 分<br>Type  |              | 数 量<br>Volume                                            | 税 額<br>Amount of tax |
|--------------|--------------|----------------------------------------------------------|----------------------|
|              |              | 千kWh<br>Thousand kW hour                                 | 百万円<br>Million yen   |
| 平成 29 年 度    | FY2017       | 868,364,193                                              | 325,637              |
| 30           | 2018         | 862,110,312                                              | 323,291              |
| 令和 元         | 2019         | 842,911,786                                              | 316,092              |
| 2            | 2020         | 828,451,920                                              | 310,669              |
| 3            | 2021         | 839,972,784                                              | 314,990              |
| 4            | 2022         | 834,158,719                                              | 314,762              |
| 販売電気の<br>電力量 | 従量料金制の供給販売電気 | Electricity sold by mater rate supply                    | 829,112,287          |
|              | 定額料金制の供給販売電気 | Electricity sold by flat rate supply                     | 3,344,684            |
|              | 計量自家使用販売電気   | Actual watt hours of electricity sold for private use    | 1,187,684            |
|              | 推計自家使用販売電気   | Estimated watt hours of electricity sold for private use | 514,064              |
|              | 計            | Subtotal                                                 | 834,158,719          |
| 加算税          | 過少申告         | For understatement                                       | 0                    |
|              | 無申告          | For failure to file                                      | -                    |
|              | 重            | For fraud case                                           | -                    |
|              | 計            | Subtotal                                                 | 0                    |
| 合 計          |              | Total                                                    | 314,762              |
| 課税人員         |              | Number of taxpayers                                      | 人<br>Person<br>120   |

調査期間等：令和4年4月1日から令和5年3月31日までの間の申告又は処理による課税実績である。

Period covered by survey：This table shows the status of taxation based on returns filed or cases processed between April 1, 2022 and March 31, 2023.

### (2) 課税人員

Number of taxpayers

| 区 分<br>Type                                                 | 人 数<br>Number of suppliers |
|-------------------------------------------------------------|----------------------------|
| 一般送配電事業者等                                                   | 人<br>Person                |
| General power transmission and distribution businesses etc. | 10                         |

調査時点：令和5年3月31日

Time of survey: March 31, 2023



# 16 国際観光旅客税

## International Tourist Tax

### (1) 課税状況

Statistics of taxation

| 区 分<br>Type                           | 人 員<br>Number  | 税 額<br>Amount of tax |
|---------------------------------------|----------------|----------------------|
|                                       | 千人<br>Thousand | 百万円<br>Million yen   |
| 平成30年度<br>令和元年年度                      | 6,777          | 6,777                |
| 2                                     | 42,428         | 42,428               |
| 3                                     | 1,838          | 1,838                |
| 4                                     | 1,250          | 1,250                |
|                                       | 12,413         | 12,413               |
| 課税対象人員<br>Number of taxable taxpayers | 12,413         | 12,413               |

調査期間等： 令和4年4月1日から令和5年3月31日までの本邦からの出国に係る人員及び税額について、令和4年6月1日から令和5年5月31日までの納付事績及び令和4年4月1日から令和5年3月31日までに税務署長が行った処理事績に基づいて作成した。

Period covered by survey: This table, made on the basis of the status of payment of international tourist tax between June 1, 2022 and May 31, 2023 and the taxation for international tourist tax which were processed by the District Director of the Tax Offices between April 1, 2022 and March 31, 2023, shows the number of taxable passengers and the amount of tax on departure from Japan between April 1, 2022 and March 31, 2023.

### (2) 加算税等の状況

Statistics of additional tax, etc.

| 区 分<br>Type              | 税 額<br>Amount of tax |
|--------------------------|----------------------|
|                          | 百万円<br>Million yen   |
| 不納付加算税<br>On non-payment | 7                    |
| 重加算税<br>For fraud case   | -                    |
| 合 計<br>Total             | 7                    |
| 還付金額<br>Amount of refund | 5                    |

調査期間等： 令和4年4月1日から令和5年3月31日まで税務署長が行った処理事績に基づいて作成した。

Period covered by survey: This table was made on the basis of the status of taxation for additional tax and refund which were processed by the District Directors of the Tax Offices between April 1, 2022 and March 31, 2023.

### (3) 税関分の課税状況

Statistics of taxation for custom house

| 区 分<br>Type                   | 人 員<br>Number  | 税 額<br>Amount of tax |
|-------------------------------|----------------|----------------------|
|                               | 千人<br>Thousand | 百万円<br>Million yen   |
| 課税対象人員<br>Number of taxpayers | 119            | 119                  |

調査期間等： 令和4年4月1日から令和5年3月31日までの本邦からの出国に係る人員及び税額について、令和4年6月1日から令和5年5月31日までの納付事績及び令和4年4月1日から令和5年3月31日までに税関長が行った処理事績に基づいて作成した。  
なお、国際観光旅客税法第18条の規定に基づき納付されるものについては、令和4年4月1日から令和5年3月31日までの納付事績に基づいて作成した。

Period covered by survey: This table, made on the basis of the status of payment of international tourist tax between June 1, 2022 and May 31, 2023 and the taxation for international tourist tax which were processed by the Director-General of the Customs Houses between April 1, 2022 and March 31, 2023, shows the number of taxable passengers and the amount of tax on departure from Japan between April 1, 2022 and March 31, 2023.

Of those mentioned above, the number of taxable passengers and the amount of tax provided by International Tourist Tax Act Sec. 18 was made on the basis of the status of payment of international tourist tax between April 1, 2022 and March 31 2023.

(4) 税関分の加算税等の状況

Statistics of additional tax, etc. for custom house

| 区 分<br>Type                | 税 額<br>Amount of tax |
|----------------------------|----------------------|
|                            | 百万円<br>Million yen   |
| 不 納 付 加 算 税 On non-payment | 1                    |
| 重 加 算 税 For fraud case     | -                    |
| 合 計 <b>Total</b>           | 1                    |
| 還 付 金 額 Amount of refund   | 0                    |

調査期間等：令和4年4月1日から令和5年3月31日までに税関長が行った処理事績に基づいて作成した。

Period covered by survey: This table was made on the basis of the status of taxation for additional tax and refund which were processed by the Director-generals of the Customs Houses between April 1, 2022 and March 31, 2023.

(5) 特別徴収義務者数

Number of special tax collectors

| 区 分<br>Type            | 件 数<br>Number of cases |
|------------------------|------------------------|
|                        | 件<br>Case              |
| 税 務 署 分 For tax office | 107                    |
| 税 関 分 For custom house | 73                     |

調査時点：令和5年3月31日

用語の説明：特別徴収義務者とは、国際観光旅客税を徴収して国に納付する義務のある者をいう。

(注) この表は、納税地を所轄する税務署長又は税関長へ、「国際旅客運送事業開始届出書」を提出した事業者を示したものである。

Time of survey: March 31, 2023

Terminology: "Special tax collector" means those who must collect and pay the international tourist tax to the government.

Note: This table shows the number of operators of international passenger transport business who submitted the "Notification of the commencement of an international passenger transport business" to the tax office or the custom house.

## 第Ⅳ編 徴 収 編

### Part IV Collection

- |            |                          |
|------------|--------------------------|
| 17 国 税 徴 収 | National Tax Collection  |
| 18 国 税 滞 納 | National Tax Delinquency |
| 19 還 付 金   | Refunds                  |

# 17～19 徴収関係各表

統計表を見る方のために

## 1 利用上の注意

この章は、令和4年度の国税の徴収、滞納等の事績を示したものである。

徴収関係各表の掲載内容は、次のとおりである。

### (1) 国税徴収

#### イ 国税徴収

令和4年度の国税の徴収決定済額、収納済額、収納未済額等の状況を示す。

#### ロ 物納

令和4年度の相続税の物納について申請、許可、収納等の状況を示す。

#### ハ 年賦延納

令和4年度の相続税及び贈与税の年賦延納並びに所得税法第132条の規定による所得税の延納について、申請、許可、許可未済等の状況を示す。

### (2) 国税滞納

令和4年度の滞納の繰越、新規発生、処理等の状況を示す。

### (3) 還付金

令和4年度の還付金（過誤納金を含む。）の支払決定済額の状況を示す。

## 2 計数間の関係

### (1) 国税徴収

#### イ 国税徴収

$$\boxed{\text{徴収決定済額}} - [\boxed{\text{収納済額}} + \boxed{\text{不納欠損額}}] = \boxed{\text{収納未済額}}$$

#### ロ 物納

$$\textcircled{1} [\boxed{\text{前年度許可未済額}} + \boxed{\text{本年度申請額}}] - [\boxed{\text{取下、却下等額}} + \boxed{\text{許可額}}] = \boxed{\text{許可未済額}}$$

$$\textcircled{2} [\boxed{\text{許可額}} \text{（本書）} + \boxed{\text{前年度収納未済額}}] - \boxed{\text{収納済額}} \text{（本書）} = \boxed{\text{収納未済額}}$$

$$\textcircled{3} [\boxed{\text{前年度引継未済額}} + \boxed{\text{収納済額}}] - \boxed{\text{引継額}} = \boxed{\text{引継未済額}}$$

#### ハ 年賦延納

$$[\boxed{\text{前年度許可未済額}} + \boxed{\text{本年度申請額}}] - [\boxed{\text{取下、却下等額}} + \boxed{\text{許可額}}] = \boxed{\text{許可未済額}}$$

### (2) 国税滞納

$$\boxed{\text{期首滞納額}} + \boxed{\text{新規発生滞納額}} - \boxed{\text{整理済滞納額}} = \boxed{\text{整理中の滞納額}}$$

# 17~19 Tables Related to Collections

For the people who use the statistical tables

## 1 Notes on use

This section shows the statistics of collection and delinquency, etc. for national tax between April 1, 2022 and March 31, 2023.

Contents of each table related to collection are as follows.

### (1) National tax collection

#### A: National tax collection

Statistics of amount determined for collection, amount collected, amount of unsettled collection, etc. for national tax for FY2022 are shown.

#### B: Payment in kind

With respect to the payment in kind of inheritance tax for FY2022, statistics of application, permission, receiving, etc. are shown.

#### C: Postponement of annual payment

With respect to the postponement of annual payment of inheritance tax and gift tax and the postponement of payment of income tax according to Income Tax Law, Sec.132 for FY2022, statistics of application, permission, unsettled permission, etc. are shown.

### (2) National tax delinquency

Statistics of carried-over delinquency, newly accrued delinquency, provedure, etc. for FY2022 are shown.

### (3) Refunds

Statistics of amount determined for payment of refunds(including refunds of overpayment) for FY2022 are shown.

## 2 Relations among figures

### (1) National tax collection

#### A: National tax collection

$$\boxed{\text{Amount determined for collection}} - [\boxed{\text{Amount collected}} + \boxed{\text{Amount of loss through non-payment}}] = \boxed{\text{Amount of unsettled collection}}$$

#### B: Payment in kind

$$\textcircled{1} [\boxed{\text{Amount of unsettled permission for the previous fiscal year}} + \boxed{\text{Amount applied for the current fiscal year}}] - [\boxed{\text{Amount of withdrawal, dismissal, etc.}} + \boxed{\text{Amount permitted}}] = \boxed{\text{Amount of unsettled permission}}$$

$$\textcircled{2} [\boxed{\text{Amount permitted (without "Excluding")}} + \boxed{\text{Amount of unsettled collection for the previous fiscal year}}] - \boxed{\text{Amount collected (without "Excluding")}} = \boxed{\text{Amount of unsettled collection}}$$

$$\textcircled{3} [\boxed{\text{Amount of handover unsettled for the previous fiscal year}} + \boxed{\text{Amount collected}}] - \boxed{\text{Amount of handover}} = \boxed{\text{Amount of handover unsettled}}$$

#### C: Postponement of annual payment

$$[\boxed{\text{Amount of unsettled permission for the previous fiscal year}} + \boxed{\text{Amount applied for the current fiscal year}}] - [\boxed{\text{Amount of withdrawal, dismissal, etc.}} + \boxed{\text{Amount permitted}}] = \boxed{\text{Amount of unsettled permission}}$$

### (2) National tax delinquency

$$\boxed{\text{Beginning amount of delinquency}} + \boxed{\text{Amount of newly accrued}} - \boxed{\text{Amount of delinquency processed}} = \boxed{\text{Amount of delinquency in processing}}$$

17 国 税 徴 収  
National Tax Collection

17－1 国税徴収状況  
Statistics of National Tax Collection

(1) 国税徴収状況  
Statistics of national tax collection

| 区 分<br>Type                                                                         | 徴 収 決 定 済 額<br>Amount determined for collection |                                                    |              | 収 納 済 額<br>Amount collected |                                                    |              |
|-------------------------------------------------------------------------------------|-------------------------------------------------|----------------------------------------------------|--------------|-----------------------------|----------------------------------------------------|--------------|
|                                                                                     | 本年度分                                            | 繰越分                                                | 計            | 本年度分                        | 繰越分                                                | 計            |
|                                                                                     | For the current fiscal year                     | For the carried-over from the previous fiscal year | Total        | For the current fiscal year | For the carried-over from the previous fiscal year | Total        |
| 平 成 29 年 度 FY2017                                                                   | 65,530,439                                      | 1,451,328                                          | 66,981,767   | 64,803,233                  | 649,873                                            | 65,453,105   |
| 30 2018                                                                             | 67,242,664                                      | 1,397,973                                          | 68,640,637   | 66,508,882                  | 639,020                                            | 67,147,902   |
| 令 和 元 2019                                                                          | 66,848,994                                      | 1,346,599                                          | 68,195,592   | 65,722,438                  | 625,326                                            | 66,347,765   |
| 2 2020                                                                              | 72,014,591                                      | 1,642,030                                          | 73,656,621   | 70,467,163                  | 766,997                                            | 71,234,160   |
| 3 2021                                                                              | 77,132,812                                      | 1,991,272                                          | 79,124,084   | 76,230,731                  | 1,174,460                                          | 77,405,191   |
| 4 2022                                                                              | 80,644,520                                      | 1,504,544                                          | 82,149,064   | 79,770,984                  | 724,223                                            | 80,495,208   |
| 源 泉 所 得 税 Withholding income tax                                                    | 59,931                                          | 48,954                                             | 108,885      | 59,925                      | 2,837                                              | 62,762       |
| 源泉所得税及復興特別所得税<br>Withholding Income Tax and Special Income Tax for Reconstruction   | 21,617,692                                      | 77,111                                             | 21,694,803   | 21,589,736                  | 19,579                                             | 21,609,315   |
| 申 告 所 得 税 Self-assessment tax                                                       | 304                                             | 100,862                                            | 101,167      | 300                         | 5,797                                              | 6,097        |
| 申告所得税及復興特別所得税<br>Self-assessed Income Tax and Special Income Tax for Reconstruction | 4,128,033                                       | 183,847                                            | 4,311,880    | 4,021,100                   | 71,155                                             | 4,092,256    |
| 所 得 税 計 Total Income Tax                                                            | 25,805,960                                      | 410,774                                            | 26,216,734   | 25,671,061                  | 99,368                                             | 25,770,430   |
| 法 人 税 Corporation tax                                                               | 16,666,956                                      | 153,991                                            | 16,820,947   | 16,574,832                  | 54,859                                             | 16,629,691   |
| 地 方 法 人 税 Local corporation tax                                                     | 1,992,298                                       | 7,879                                              | 2,000,178    | 1,983,865                   | 4,473                                              | 1,988,339    |
| 復 興 特 別 法 人 税 Special Corporate Income Tax for Reconstruction                       | 9                                               | 975                                                | 984          | 4                           | 46                                                 | 50           |
| 相 続 税 Inheritance tax                                                               | 3,058,524                                       | 136,759                                            | 3,195,283    | 2,929,331                   | 88,442                                             | 3,017,773    |
| 地 価 税 Land value tax                                                                | —                                               | 154                                                | 154          | —                           | 5                                                  | 5            |
| 消 費 税 Consumption tax                                                               | 8                                               | 3,188                                              | 3,196        | 8                           | 144                                                | 152          |
| 消費税及地方消費税<br>Consumption tax and local consumption tax                              | 28,147,753                                      | 614,837                                            | 28,762,591   | 27,825,520                  | 301,960                                            | 28,127,480   |
| 酒 税 Liquor tax                                                                      | 1,118,724                                       | 662                                                | 1,119,386    | 1,117,965                   | 321                                                | 1,118,286    |
| た ば こ 税 Tobacco tax                                                                 | 51                                              | 2                                                  | 53           | 50                          | 2                                                  | 52           |
| たばこ税及たばこ特別税<br>Tobacco tax and special tobacco surtax                               | 470,102                                         | 0                                                  | 470,103      | 470,102                     | 0                                                  | 470,103      |
| 国 際 観 光 旅 客 税 International Tourist Tax                                             | 12,418                                          | 95                                                 | 12,513       | 12,399                      | 93                                                 | 12,492       |
| 石 油 石 炭 税 Petroleum and coal tax                                                    | 4,504                                           | 0                                                  | 4,504        | 4,338                       | 0                                                  | 4,338        |
| 旧 税 Old taxes                                                                       | —                                               | 18                                                 | 18           | —                           | 8                                                  | 8            |
| 電 源 開 発 促 進 税 Promotion of power resources development tax                          | 312,227                                         | —                                                  | 312,227      | 312,227                     | —                                                  | 312,227      |
| 揮 発 油 税 及 地 方 道 路 税 Gasoline tax and local road tax                                 | —                                               | —                                                  | —            | —                           | —                                                  | —            |
| 揮 発 油 税 及 地 方 揮 発 油 税 Gasoline tax and local gasoline tax                           | 2,249,088                                       | 173,669                                            | 2,422,757    | 2,064,710                   | 173,669                                            | 2,238,379    |
| 石 油 ガ ス 税 Liquefied petroleum gas tax                                               | 9,405                                           | 53                                                 | 9,458        | 9,373                       | 51                                                 | 9,424        |
| 自 動 車 重 量 税 Motor vehicle tonnage tax                                               | 275,923                                         | 0                                                  | 275,923      | 274,793                     | —                                                  | 274,793      |
| 航 空 機 燃 料 税 Aviation fuel tax                                                       | 44,926                                          | 576                                                | 45,503       | 44,926                      | 566                                                | 45,492       |
| 印 紙 収 入 Stamp revenue                                                               | 475,642                                         | 910                                                | 476,552      | 475,479                     | 215                                                | 475,694      |
| 合 計 Total                                                                           | 80,644,520                                      | 1,504,544                                          | 82,149,064   | 79,770,984                  | 724,223                                            | 80,495,208   |
| ( 内 地 方 消 費 税 ) (Including local consumption tax)                                   | (6,165,640)                                     | (131,705)                                          | (6,297,344)  | (6,094,585)                 | (65,461)                                           | (6,160,045)  |
| ( 除 く 地 方 消 費 税 ) (Grand total except local consumption)                            | (74,478,881)                                    | (1,372,839)                                        | (75,851,720) | (73,676,400)                | (658,763)                                          | (74,335,162) |

調査期間：令和4年度（出納整理期間を含む。）

用語の説明：1 徴収決定済額とは、納税義務の確定した国税で、その事実の確認（徴収決定）を終了した金額をいう。  
2 収納済額とは、収納された国税の金額をいう。  
3 不納欠損額とは、滞納処分停止後3年経過等の事由により納税義務が消滅した国税の金額をいう。  
4 収納未済額とは、徴収決定済額のうち収納又は不納欠損を終了しない金額をいう。

(注) 1 「相続税」には贈与税を含む。  
2 「（内地方消費税）」は、「消費税及地方消費税」のうち、地方消費税の金額である。  
3 「（除く地方消費税）」は、「合計」から、地方消費税を除いた金額である。  
4 国税庁扱分のみで税関分は含まない。

(単位:百万円)  
(In millions yen)

| 不 納 欠 損 額<br>Amount of loss through non-payment |                                                           |            | 収 納 未 済 額<br>Amount of unsettled collection |                                                           |             | 区 分<br>Type                                                                      |
|-------------------------------------------------|-----------------------------------------------------------|------------|---------------------------------------------|-----------------------------------------------------------|-------------|----------------------------------------------------------------------------------|
| 本年度分<br>For the current fiscal year             | 繰越分<br>For the carried-over from the previous fiscal year | 計<br>Total | 本年度分<br>For the current fiscal year         | 繰越分<br>For the carried-over from the previous fiscal year | 計<br>Total  |                                                                                  |
| 1,045                                           | 83,427                                                    | 84,472     | 726,161                                     | 718,028                                                   | 1,444,189   | 平成29年度 FY2017                                                                    |
| 1,360                                           | 76,890                                                    | 78,250     | 732,422                                     | 682,062                                                   | 1,414,484   | 30 2018                                                                          |
| 2,895                                           | 74,727                                                    | 77,622     | 1,123,660                                   | 646,546                                                   | 1,770,206   | 令和元 2019                                                                         |
| 294                                             | 49,871                                                    | 50,165     | 1,547,134                                   | 825,163                                                   | 2,372,297   | 2 2020                                                                           |
| 551                                             | 60,208                                                    | 60,759     | 901,529                                     | 756,605                                                   | 1,658,134   | 3 2021                                                                           |
| 1,466                                           | 61,285                                                    | 62,751     | 872,070                                     | 719,035                                                   | 1,591,105   | 4 2022                                                                           |
| —                                               | 4,831                                                     | 4,831      | 6                                           | 41,286                                                    | 41,292      | 源泉所得税 Withholding income tax                                                     |
| 84                                              | 4,231                                                     | 4,315      | 27,873                                      | 53,300                                                    | 81,173      | 源泉所得税及復興特別所得税 Withholding Income Tax and Special Income Tax for Reconstruction   |
| 4                                               | 7,153                                                     | 7,157      | 0                                           | 87,912                                                    | 87,913      | 申告所得税 Self-assessment tax                                                        |
| 5                                               | 3,496                                                     | 3,501      | 106,927                                     | 109,196                                                   | 216,123     | 申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction |
| 92                                              | 19,711                                                    | 19,803     | 134,806                                     | 291,695                                                   | 426,501     | 所得税計 Total Income Tax                                                            |
| 283                                             | 11,052                                                    | 11,335     | 91,841                                      | 88,080                                                    | 179,921     | 法人税 Corporation tax                                                              |
| 17                                              | 405                                                       | 422        | 8,416                                       | 3,001                                                     | 11,417      | 地方法人税 Local corporation tax                                                      |
| —                                               | 107                                                       | 107        | 5                                           | 821                                                       | 827         | 復興特別法人税 Special Corporate Income Tax for Reconstruction                          |
| 0                                               | 1,781                                                     | 1,781      | 129,193                                     | 46,535                                                    | 175,729     | 相続税 Inheritance tax                                                              |
| —                                               | 1                                                         | 1          | —                                           | 149                                                       | 149         | 地価税 Land value tax                                                               |
| —                                               | 252                                                       | 252        | —                                           | 2,792                                                     | 2,792       | 消費税 Consumption tax                                                              |
| 1,073                                           | 27,966                                                    | 29,039     | 321,160                                     | 284,912                                                   | 606,072     | 消費税及地方消費税 Consumption tax and local consumption tax                              |
| —                                               | 1                                                         | 1          | 759                                         | 340                                                       | 1,099       | 酒税 Liquor tax                                                                    |
| —                                               | 0                                                         | 0          | 0                                           | 0                                                         | 1           | たばこ税 Tobacco tax                                                                 |
| —                                               | —                                                         | —          | —                                           | —                                                         | —           | たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax                               |
| —                                               | 0                                                         | 0          | 19                                          | 1                                                         | 21          | 国際観光旅客税 International Tourist Tax                                                |
| —                                               | —                                                         | —          | 166                                         | —                                                         | 166         | 石油石炭税 Petroleum and coal tax                                                     |
| —                                               | 1                                                         | 1          | —                                           | 10                                                        | 10          | 旧税 Old taxes                                                                     |
| —                                               | —                                                         | —          | 0                                           | —                                                         | 0           | 電源開発促進税 Promotion of power-resources development tax                             |
| —                                               | —                                                         | —          | —                                           | —                                                         | —           | 揮発油税及地方道路税 Gasoline tax and local road tax                                       |
| —                                               | —                                                         | —          | 184,378                                     | —                                                         | 184,378     | 揮発油税及地方揮発油税 Gasoline tax and local gasoline tax                                  |
| —                                               | —                                                         | —          | 32                                          | 2                                                         | 34          | 石油ガス税 Liquefied petroleum gas tax                                                |
| —                                               | —                                                         | —          | 1,130                                       | 0                                                         | 1,130       | 自動車重量税 Motor vehicle tonnage tax                                                 |
| —                                               | 1                                                         | 1          | 1                                           | 10                                                        | 10          | 航空機燃料税 Aviation fuel tax                                                         |
| —                                               | 8                                                         | 8          | 163                                         | 688                                                       | 850         | 印紙収入 Stamp revenue                                                               |
| 1,466                                           | 61,285                                                    | 62,751     | 872,070                                     | 719,035                                                   | 1,591,105   | 合計 Total                                                                         |
| (235)                                           | (5,885)                                                   | (6,120)    | (70,820)                                    | (60,359)                                                  | (131,179)   | (内地方消費税) (Including local consumption tax)                                       |
| (1,231)                                         | (55,400)                                                  | (56,631)   | (801,250)                                   | (658,676)                                                 | (1,459,926) | (除く地方消費税) (Grand total except local consumption)                                 |

Period covered by survey: FY2022 (including the accounting adjustment term)

Terminology:1 "Amount determined for collection" means the amount of national taxes for which tax liabilities are settled and determinations for collection were made.

2 "Amount collected" means the amount of national taxes which were received.

3 "Amount of loss through non-payment" means the amount of national taxes for which tax liabilities were revoked for the reasons of elapse of three years after the suspension of procedure for collection of tax delinquency, completion of extinctive prescription, and so on.

4 "Amount of unsettled collection" means the part of amount determined for collection for which receiving, loss through non-payment is not completed.

Note:1 Figures for "Inheritance tax" includes the gift tax.

2 "Internal local consumption tax" means the local consumption tax part of the amount of "consumption tax and local consumption tax."

3 "Excluded local consumption tax" means the amount of local consumption tax excluded from the "total amount."

4 Figures only for National tax agency are shown. Figures for customhouse are not included.

## (2) 国税局別の徴収決定済額

Amount determined for collection by Regional Taxation Bureaus

| 区 分<br>Type                                                                               | 札幌<br>Sapporo | 仙台<br>Sendai | 関東信越<br>Kanto Shinetsu | 東京<br>Tokyo | 金沢<br>Kanazawa | 名古屋<br>Nagoya |
|-------------------------------------------------------------------------------------------|---------------|--------------|------------------------|-------------|----------------|---------------|
| 平成29年度 FY2017                                                                             | 1,624,970     | 2,301,791    | 4,828,406              | 33,276,047  | 963,147        | 6,764,855     |
| 30 2018                                                                                   | 1,610,518     | 2,289,337    | 4,864,755              | 34,671,079  | 974,026        | 6,817,500     |
| 令和元 2019                                                                                  | 1,633,513     | 2,288,576    | 4,907,411              | 34,178,953  | 1,010,116      | 6,593,144     |
| 2 2020                                                                                    | 1,698,738     | 2,474,152    | 5,364,586              | 37,663,299  | 1,086,362      | 6,918,902     |
| 3 2021                                                                                    | 1,774,306     | 2,536,939    | 5,692,707              | 40,459,811  | 1,152,775      | 7,529,662     |
| 4 2022                                                                                    | 1,826,242     | 2,551,758    | 5,763,991              | 43,248,015  | 1,130,222      | 7,501,506     |
| 源泉所得税 Withholding income tax                                                              | 581           | 758          | 2,992                  | 94,928      | 618            | 2,650         |
| 源泉所得税及復興特別所得税<br>Withholding Income Tax and<br>Special Income Tax for<br>Reconstruction   | 380,885       | 551,032      | 1,301,211              | 12,799,537  | 253,968        | 1,805,851     |
| 申告所得税 Self-assessment tax                                                                 | 1,210         | 1,994        | 8,499                  | 69,329      | 1,112          | 3,997         |
| 申告所得税及復興特別所得税<br>Self-assessed Income Tax and<br>Special Income Tax for<br>Reconstruction | 126,905       | 156,268      | 470,981                | 1,865,375   | 62,844         | 467,549       |
| 所得税計 Total Income Tax                                                                     | 509,581       | 710,052      | 1,783,682              | 14,829,170  | 318,543        | 2,280,046     |
| 法人税 Corporation tax                                                                       | 302,902       | 366,069      | 925,135                | 9,581,198   | 210,745        | 1,429,253     |
| 地方法人税 Local corporation tax                                                               | 31,933        | 39,013       | 99,176                 | 1,166,298   | 22,729         | 186,377       |
| 復興特別法人税<br>Special Corporate Income Tax<br>for Reconstruction                             | 43            | 31           | 100                    | 500         | 9              | 80            |
| 相続税 Inheritance tax                                                                       | 70,345        | 90,728       | 343,308                | 1,456,754   | 44,770         | 352,824       |
| 地価税 Land value tax                                                                        | —             | —            | 0                      | 109         | —              | —             |
| 消費税 Consumption tax                                                                       | 9             | 12           | 133                    | 2,619       | 3              | 114           |
| 消費税及地方消費税<br>Consumption tax and local<br>consumption tax                                 | 723,684       | 1,059,537    | 2,229,895              | 14,260,364  | 501,949        | 2,633,808     |
| 酒税 Liquor tax                                                                             | 31,100        | 69,873       | 227,680                | 212,083     | 1,786          | 120,688       |
| たばこ税 Tobacco tax                                                                          | 33            | 0            | 3                      | 4           | 0              | 2             |
| たばこ税及たばこ特別税<br>Tobacco tax and special tobacco<br>surtax                                  | 21,107        | 27,356       | 82,879                 | 97,637      | 10,329         | 47,209        |
| 国際観光旅客税 International Tourist Tax                                                         | —             | —            | x                      | 10,810      | —              | x             |
| 石油石炭税 Petroleum and coal tax                                                              | 799           | 286          | 2,441                  | 892         | —              | 21            |
| 旧税 Old taxes                                                                              | —             | 0            | 1                      | 17          | —              | —             |
| 電源開発促進税 Promotion of power resources<br>development tax                                   | 10,747        | 28,946       | —                      | 100,167     | 10,242         | 46,849        |
| 揮発油税及地方道路税 Gasoline tax and local road tax                                                | —             | —            | —                      | —           | —              | —             |
| 揮発油税及地方揮発油税<br>Gasoline tax and local gasoline<br>tax                                     | 118,433       | 152,404      | 53,572                 | x           | x              | 387,287       |
| 石油ガス税 Liquefied petroleum gas tax                                                         | 477           | 498          | 951                    | 2,844       | 112            | 1,085         |
| 自動車重量税 Motor vehicle tonnage tax                                                          | 2             | 1            | 4                      | 275,907     | 0              | 2             |
| 航空機燃料税 Aviation fuel tax                                                                  | 1,736         | 13           | 35                     | 33,333      | 1              | 1,196         |
| 印紙収入 Stamp revenue                                                                        | 3,309         | 6,937        | x                      | x           | x              | x             |
| 合計 Total                                                                                  | 1,826,242     | 2,551,758    | 5,763,991              | 43,248,015  | 1,130,222      | 7,501,506     |

関連表：「17－1」の「(1) 国税徴収状況」

Relevant tables: “17-1 (1) Statistics of national tax collection”



(単位：百万円)  
(In million yen)

| 大阪<br>Osaka       | 広島<br>Hiroshima  | 高松<br>Takamatsu  | 福岡<br>Fukuoka    | 熊本<br>Kumamoto   | 沖縄<br>Okinawa  | 全国<br>Total       | 区 分<br>Type                                                                               |
|-------------------|------------------|------------------|------------------|------------------|----------------|-------------------|-------------------------------------------------------------------------------------------|
| 9,610,831         | 2,555,933        | 1,144,625        | 2,189,095        | 1,338,960        | 383,104        | 66,981,767        | 平成29年度 <b>FY2017</b>                                                                      |
| 9,862,499         | 2,525,978        | 1,122,574        | 2,154,410        | 1,354,071        | 393,889        | 68,640,637        | 30 <b>2018</b>                                                                            |
| 9,832,523         | 2,591,412        | 1,189,170        | 2,195,029        | 1,358,259        | 417,485        | 68,195,592        | 令和元 <b>2019</b>                                                                           |
| 10,405,941        | 2,697,966        | 1,209,797        | 2,316,463        | 1,408,649        | 411,768        | 73,656,621        | 2 <b>2020</b>                                                                             |
| 11,303,689        | 2,947,989        | 1,285,235        | 2,474,975        | 1,521,835        | 444,160        | 79,124,084        | 3 <b>2021</b>                                                                             |
| 11,411,010        | 2,941,459        | 1,287,474        | 2,473,828        | 1,561,812        | 451,748        | 82,149,064        | 4 <b>2022</b>                                                                             |
| 3,880             | 791              | 64               | 1,032            | 489              | 101            | 108,885           | 源泉所得税 Withholding income tax                                                              |
| 2,703,033         | 611,020          | 295,491          | 560,088          | 352,584          | 80,103         | 21,694,803        | 源泉所得税及復興特別所得税<br>Withholding Income Tax<br>and Special Income Tax for<br>Reconstruction   |
| 9,297             | 1,606            | 320              | 995              | 1,782            | 1,026          | 101,167           | 申告所得税 Self-assessment tax                                                                 |
| 628,265           | 151,670          | 67,644           | 171,337          | 94,867           | 48,175         | 4,311,880         | 申告所得税及復興特別所得税<br>Self-assessed Income Tax<br>and Special Income Tax for<br>Reconstruction |
| <b>3,344,476</b>  | <b>765,088</b>   | <b>363,518</b>   | <b>733,451</b>   | <b>449,722</b>   | <b>129,405</b> | <b>26,216,734</b> | 所得税計 <b>Total Income Tax</b>                                                              |
| 2,540,110         | 513,319          | 230,418          | 415,021          | 239,350          | 67,426         | 16,820,947        | 法人税 Corporation tax                                                                       |
| 294,241           | 57,656           | 25,800           | 44,625           | 25,295           | 7,034          | 2,000,178         | 地方法人税 Local corporation tax                                                               |
| 117               | 41               | 8                | 24               | 24               | 4              | 984               | 復興特別法人税<br>Special Corporate Income<br>Tax for Reconstruction                             |
| 513,449           | 103,093          | 60,677           | 84,571           | 43,741           | 31,024         | 3,195,283         | 相続税 Inheritance tax                                                                       |
| 46                | -                | -                | -                | -                | -              | 154               | 地価税 Land value tax                                                                        |
| 273               | 14               | 1                | 5                | 7                | 5              | 3,196             | 消費税 Consumption tax                                                                       |
| 4,020,035         | 1,043,909        | 483,664          | 1,030,926        | 610,354          | 164,466        | 28,762,591        | 消費税及地方消費税<br>Consumption tax and local<br>consumption tax                                 |
| 211,874           | 44,339           | 10,129           | 82,134           | 99,484           | 8,216          | 1,119,386         | 酒税 Liquor tax                                                                             |
| 10                | 0                | -                | 0                | 0                | 0              | 53                | たばこ税 Tobacco tax                                                                          |
| 80,270            | 26,819           | 16,280           | 41,950           | 11,567           | 6,700          | 470,103           | たばこ税及たばこ特別税<br>Tobacco tax and special<br>tobacco surtax                                  |
| 1,123             | x                | -                | 545              | -                | x              | 12,513            | 国際観光旅客税<br>International Tourist Tax                                                      |
| -                 | x                | -                | -                | 1                | x              | 4,504             | 石油石炭税 Petroleum and coal tax                                                              |
| -                 | -                | -                | -                | -                | -              | 18                | 旧税 Old taxes                                                                              |
| 50,450            | 21,163           | 9,615            | 31,070           | -                | 2,979          | 312,227           | 電源開発促進税<br>Promotion of power-<br>resources development tax                               |
| -                 | -                | -                | -                | -                | -              | -                 | 揮発油税及地方道路税<br>Gasoline tax and local road<br>tax                                          |
| 326,974           | 360,156          | 83,847           | x                | x                | 31,603         | 2,422,757         | 揮発油税及地方揮発油税<br>Gasoline tax and local<br>gasoline tax                                     |
| 1,503             | 530              | 242              | 634              | 349              | 231            | 9,458             | 石油ガス税 Liquefied petroleum gas tax                                                         |
| 3                 | 1                | 1                | 1                | 1                | 0              | 275,923           | 自動車重量税 Motor vehicle tonnage tax                                                          |
| 5,396             | 15               | 5                | 1,318            | 1,672            | 783            | 45,503            | 航空機燃料税 Aviation fuel tax                                                                  |
| 20,661            | 5,249            | 3,269            | x                | x                | 1,852          | 476,552           | 印紙収入 Stamp revenue                                                                        |
| <b>11,411,010</b> | <b>2,941,459</b> | <b>1,287,474</b> | <b>2,473,828</b> | <b>1,561,812</b> | <b>451,748</b> | <b>82,149,064</b> | 合 計 <b>Total</b>                                                                          |

## (3) 都道府県別の徴収状況（その１）

Statistics of collection by prefectures (Part 1)

| 税 目<br>Tax type                                   |                                                    | 源 泉 所 得 税<br>Withholding income tax        |                          |                                             |                                         | 源泉所得税及復興特別所得税<br>Withholding Income Tax and Special Income Tax for Reconstruction |                          |                                             |                                         | 申告 所 得 税<br>Self-assessment income tax     |                          |                                             |                                         |
|---------------------------------------------------|----------------------------------------------------|--------------------------------------------|--------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------------------------------------------------|--------------------------|---------------------------------------------|-----------------------------------------|--------------------------------------------|--------------------------|---------------------------------------------|-----------------------------------------|
|                                                   |                                                    | 徴収決定済額<br>Amount determined for collection | 収納済額<br>Amount collected | 不納欠損額<br>Amount of loss through non-payment | 収納未済額<br>Amount of unsettled collection | 徴収決定済額<br>Amount determined for collection                                        | 収納済額<br>Amount collected | 不納欠損額<br>Amount of loss through non-payment | 収納未済額<br>Amount of unsettled collection | 徴収決定済額<br>Amount determined for collection | 収納済額<br>Amount collected | 不納欠損額<br>Amount of loss through non-payment | 収納未済額<br>Amount of unsettled collection |
|                                                   |                                                    |                                            |                          |                                             |                                         |                                                                                   |                          |                                             |                                         |                                            |                          |                                             |                                         |
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                                                    |                                            |                          |                                             |                                         |                                                                                   |                          |                                             |                                         |                                            |                          |                                             |                                         |
| 札 幌<br>Sapporo                                    | 北海道<br>Hokkaido                                    | 251                                        | 43                       | 16                                          | 191                                     | 379,259                                                                           | 378,102                  | 51                                          | 1,107                                   | 459                                        | 74                       | 29                                          | 356                                     |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureau | 330                                        | 31                       | 47                                          | 252                                     | 1,625                                                                             | 236                      | 154                                         | 1,235                                   | 752                                        | 55                       | 90                                          | 606                                     |
|                                                   | 計<br>Total                                         | 581                                        | 75                       | 63                                          | 443                                     | 380,885                                                                           | 378,338                  | 204                                         | 2,343                                   | 1,210                                      | 129                      | 119                                         | 963                                     |
| 仙 台<br>Sendai                                     | 青 森<br>Aomori                                      | 72                                         | 4                        | 9                                           | 59                                      | 64,227                                                                            | 64,048                   | 4                                           | 175                                     | 216                                        | 23                       | 12                                          | 182                                     |
|                                                   | 岩 手<br>Iwate                                       | 45                                         | 7                        | 2                                           | 36                                      | 63,204                                                                            | 63,016                   | 2                                           | 186                                     | 116                                        | 11                       | 2                                           | 102                                     |
|                                                   | 宮 城<br>Miyagi                                      | 58                                         | 3                        | 7                                           | 48                                      | 188,515                                                                           | 187,769                  | 43                                          | 702                                     | 219                                        | 33                       | 27                                          | 160                                     |
|                                                   | 秋 田<br>Akita                                       | 35                                         | 4                        | 4                                           | 27                                      | 49,487                                                                            | 49,360                   | 7                                           | 121                                     | 107                                        | 13                       | 14                                          | 80                                      |
|                                                   | 山 形<br>Yamagata                                    | 30                                         | 2                        | 0                                           | 28                                      | 60,575                                                                            | 60,403                   | 3                                           | 169                                     | 76                                         | 8                        | 6                                           | 61                                      |
|                                                   | 福 島<br>Fukushima                                   | 64                                         | 6                        | 5                                           | 53                                      | 123,222                                                                           | 122,592                  | 39                                          | 591                                     | 242                                        | 27                       | 28                                          | 186                                     |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureau | 453                                        | 42                       | 17                                          | 394                                     | 1,802                                                                             | 126                      | 56                                          | 1,620                                   | 1,018                                      | 49                       | 149                                         | 820                                     |
| 関 東<br>Kanto<br>Shinetsu                          | 茨 城<br>Ibaraki                                     | 172                                        | 78                       | 9                                           | 86                                      | 195,440                                                                           | 194,947                  | 16                                          | 477                                     | 365                                        | 38                       | 54                                          | 273                                     |
|                                                   | 栃 木<br>Tochigi                                     | 64                                         | 11                       | 6                                           | 48                                      | 146,660                                                                           | 146,339                  | 25                                          | 296                                     | 379                                        | 46                       | 49                                          | 285                                     |
|                                                   | 群 馬<br>Gunma                                       | 102                                        | 10                       | 8                                           | 84                                      | 158,842                                                                           | 158,459                  | 7                                           | 376                                     | 352                                        | 51                       | 20                                          | 281                                     |
|                                                   | 埼 玉<br>Saitama                                     | 328                                        | 77                       | 11                                          | 239                                     | 486,364                                                                           | 484,529                  | 73                                          | 1,762                                   | 1,578                                      | 240                      | 39                                          | 1,299                                   |
|                                                   | 新 潟<br>Niigata                                     | 72                                         | 24                       | 7                                           | 41                                      | 149,357                                                                           | 149,064                  | 16                                          | 278                                     | 151                                        | 18                       | 15                                          | 117                                     |
|                                                   | 長 野<br>Nagano                                      | 69                                         | 13                       | 12                                          | 44                                      | 160,937                                                                           | 160,624                  | 8                                           | 305                                     | 221                                        | 38                       | 39                                          | 144                                     |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureau | 2,184                                      | 158                      | 271                                         | 1,755                                   | 3,611                                                                             | 709                      | 180                                         | 2,721                                   | 5,453                                      | 308                      | 1,162                                       | 3,983                                   |
| 東 京<br>Tokyo                                      | 計<br>Total                                         | 2,992                                      | 370                      | 324                                         | 2,298                                   | 1,301,211                                                                         | 1,294,671                | 326                                         | 6,214                                   | 8,499                                      | 739                      | 1,377                                       | 6,382                                   |
|                                                   | 千 葉<br>Chiba                                       | 2,925                                      | 756                      | 179                                         | 1,990                                   | 397,220                                                                           | 394,511                  | 92                                          | 2,617                                   | 5,605                                      | 519                      | 294                                         | 4,792                                   |
|                                                   | 東 京<br>Tokyo                                       | 67,315                                     | 57,397                   | 684                                         | 9,235                                   | 11,362,867                                                                        | 11,344,792               | 518                                         | 17,557                                  | 13,060                                     | 1,096                    | 653                                         | 11,310                                  |
|                                                   | 神 奈 川<br>Kanagawa                                  | 4,799                                      | 1,326                    | 291                                         | 3,182                                   | 940,310                                                                           | 936,058                  | 122                                         | 4,130                                   | 8,601                                      | 703                      | 398                                         | 7,500                                   |
|                                                   | 山 梨<br>Yamanashi                                   | 277                                        | 25                       | 16                                          | 236                                     | 67,406                                                                            | 67,256                   | 7                                           | 143                                     | 923                                        | 59                       | 52                                          | 812                                     |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureau | 19,612                                     | 966                      | 1,713                                       | 16,933                                  | 31,735                                                                            | 6,696                    | 1,059                                       | 23,980                                  | 41,141                                     | 1,374                    | 2,276                                       | 37,491                                  |
|                                                   | 計<br>Total                                         | 94,928                                     | 60,470                   | 2,882                                       | 31,576                                  | 12,799,537                                                                        | 12,749,313               | 1,797                                       | 48,428                                  | 69,329                                     | 3,751                    | 3,674                                       | 61,905                                  |
| 金 沢<br>Kanazawa                                   | 富 山<br>Toyama                                      | 64                                         | 7                        | 9                                           | 48                                      | 94,896                                                                            | 94,773                   | 3                                           | 120                                     | 147                                        | 26                       | 6                                           | 116                                     |
|                                                   | 石 川<br>Ishikawa                                    | 59                                         | 5                        | 3                                           | 51                                      | 94,971                                                                            | 94,816                   | 2                                           | 154                                     | 146                                        | 13                       | 17                                          | 116                                     |
|                                                   | 福 井<br>Fukui                                       | 49                                         | 6                        | 0                                           | 43                                      | 63,761                                                                            | 63,654                   | 3                                           | 104                                     | 115                                        | 14                       | 6                                           | 95                                      |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureau | 446                                        | 9                        | 3                                           | 434                                     | 339                                                                               | 19                       | 6                                           | 314                                     | 705                                        | 52                       | 131                                         | 522                                     |
| 名 古 屋<br>Nagoya                                   | 計<br>Total                                         | 618                                        | 27                       | 16                                          | 575                                     | 253,968                                                                           | 253,263                  | 14                                          | 692                                     | 1,112                                      | 105                      | 159                                         | 848                                     |
|                                                   | 岐 阜<br>Gifu                                        | 45                                         | 11                       | 3                                           | 30                                      | 159,432                                                                           | 159,073                  | 17                                          | 342                                     | 176                                        | 23                       | 7                                           | 146                                     |
|                                                   | 静 岡<br>Shizuoka                                    | 910                                        | 724                      | 28                                          | 159                                     | 327,120                                                                           | 326,419                  | 75                                          | 625                                     | 619                                        | 89                       | 64                                          | 467                                     |
|                                                   | 愛 知<br>Aichi                                       | 277                                        | 93                       | 23                                          | 161                                     | 1,187,178                                                                         | 1,185,336                | 94                                          | 1,748                                   | 806                                        | 101                      | 58                                          | 647                                     |
|                                                   | 三 重<br>Mie                                         | 62                                         | 27                       | 2                                           | 33                                      | 128,775                                                                           | 128,476                  | 17                                          | 283                                     | 153                                        | 28                       | 7                                           | 119                                     |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureau | 1,356                                      | 54                       | 120                                         | 1,182                                   | 3,345                                                                             | 502                      | 374                                         | 2,470                                   | 2,243                                      | 98                       | 240                                         | 1,905                                   |
|                                                   | 計<br>Total                                         | 2,650                                      | 909                      | 176                                         | 1,565                                   | 1,805,851                                                                         | 1,799,806                | 576                                         | 5,468                                   | 3,997                                      | 338                      | 376                                         | 3,283                                   |
| 大 阪<br>Osaka                                      | 滋 賀<br>Shiga                                       | 42                                         | 5                        | 6                                           | 31                                      | 89,446                                                                            | 89,304                   | 4                                           | 138                                     | 101                                        | 14                       | 10                                          | 77                                      |
|                                                   | 京 都<br>Kyoto                                       | 173                                        | 54                       | 5                                           | 114                                     | 316,357                                                                           | 315,849                  | 16                                          | 492                                     | 248                                        | 31                       | 14                                          | 203                                     |
|                                                   | 大 阪<br>Osaka                                       | 693                                        | 241                      | 60                                          | 391                                     | 1,699,839                                                                         | 1,697,193                | 118                                         | 2,528                                   | 1,029                                      | 147                      | 92                                          | 790                                     |
|                                                   | 兵 庫<br>Hyogo                                       | 254                                        | 141                      | 13                                          | 101                                     | 465,370                                                                           | 464,721                  | 28                                          | 621                                     | 545                                        | 75                       | 28                                          | 442                                     |
|                                                   | 奈 良<br>Nara                                        | 20                                         | 3                        | 2                                           | 15                                      | 71,758                                                                            | 71,637                   | 13                                          | 107                                     | 66                                         | 10                       | 14                                          | 42                                      |
|                                                   | 和歌山<br>Wakayama                                    | 34                                         | 14                       | 8                                           | 13                                      | 55,816                                                                            | 55,716                   | 4                                           | 96                                      | 46                                         | 6                        | 5                                           | 36                                      |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureau | 2,664                                      | 101                      | 355                                         | 2,209                                   | 4,447                                                                             | 840                      | 384                                         | 3,223                                   | 7,262                                      | 173                      | 261                                         | 6,828                                   |
| 広 島<br>Hiroshima                                  | 計<br>Total                                         | 3,880                                      | 558                      | 449                                         | 2,873                                   | 2,703,033                                                                         | 2,695,260                | 567                                         | 7,206                                   | 9,297                                      | 456                      | 424                                         | 8,418                                   |
|                                                   | 鳥 取<br>Tottori                                     | 7                                          | 1                        | 0                                           | 6                                       | 31,993                                                                            | 31,864                   | 3                                           | 126                                     | 40                                         | 5                        | 3                                           | 32                                      |
|                                                   | 島 根<br>Shimane                                     | 5                                          | 1                        | 0                                           | 3                                       | 39,946                                                                            | 39,887                   | 1                                           | 58                                      | 15                                         | 3                        | 2                                           | 10                                      |
|                                                   | 岡 山<br>Okayama                                     | 149                                        | 129                      | 2                                           | 18                                      | 143,532                                                                           | 143,042                  | 12                                          | 478                                     | 105                                        | 13                       | 9                                           | 83                                      |
|                                                   | 広 島<br>Hiroshima                                   | 83                                         | 28                       | 2                                           | 53                                      | 268,303                                                                           | 267,618                  | 18                                          | 666                                     | 218                                        | 23                       | 23                                          | 172                                     |
|                                                   | 山 口<br>Yamaguchi                                   | 20                                         | 2                        | 1                                           | 17                                      | 126,070                                                                           | 125,848                  | 7                                           | 214                                     | 107                                        | 12                       | 4                                           | 91                                      |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureau | 527                                        | 19                       | 172                                         | 337                                     | 1,178                                                                             | 214                      | 141                                         | 823                                     | 1,121                                      | 49                       | 45                                          | 1,027                                   |
| 高 松<br>Takamatsu                                  | 計<br>Total                                         | 791                                        | 180                      | 177                                         | 434                                     | 611,020                                                                           | 608,473                  | 182                                         | 2,365                                   | 1,606                                      | 104                      | 86                                          | 1,416                                   |
|                                                   | 徳 島<br>Tokushima                                   | 0                                          | 0                        | -                                           | 0                                       | 61,842                                                                            | 61,803                   | 2                                           | 38                                      | 3                                          | 1                        | 0                                           | 2                                       |
|                                                   | 香 川<br>Kagawa                                      | 2                                          | 0                        | 0                                           | 1                                       | 83,511                                                                            | 83,399                   | 6                                           | 107                                     | 21                                         | 6                        | 2                                           | 13                                      |
|                                                   | 愛 媛<br>Ehime                                       | 11                                         | 4                        | 1                                           | 5                                       | 107,024                                                                           | 106,886                  | 7                                           | 131                                     | 19                                         | 5                        | 2                                           | 13                                      |
|                                                   | 高 知<br>Kochi                                       | 1                                          | 0                        | -                                           | 1                                       | 42,663                                                                            | 42,626                   | 0                                           | 37                                      | 11                                         | 3                        | 1                                           | 7                                       |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureau | 50                                         | 1                        | 1                                           | 49                                      | 450                                                                               | 44                       | 116                                         | 289                                     | 265                                        | 12                       | 47                                          | 206                                     |
|                                                   | 計<br>Total                                         | 64                                         | 5                        | 2                                           | 57                                      | 295,491                                                                           | 294,758                  | 131                                         | 602                                     | 320                                        | 27                       | 52                                          | 241                                     |
| 福 岡<br>Fukuoka                                    | 福 岡<br>Fukuoka                                     | 149                                        | 29                       | 10                                          | 111                                     | 433,785                                                                           | 432,607                  | 38                                          | 1,140                                   | 220                                        | 43                       | 24                                          | 153                                     |
|                                                   | 佐 賀<br>Saga                                        | 12                                         | 1                        | 1                                           | 9                                       | 48,376                                                                            | 48,289                   | 6                                           | 82                                      | 30                                         | 5                        | 2                                           | 24                                      |
|                                                   | 長 崎<br>Nagasaki                                    | 18                                         | 2                        | 1                                           | 15                                      | 76,765                                                                            | 76,620                   | 4                                           | 141                                     | 61                                         | 7                        | 4                                           | 50                                      |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureau | 853                                        | 34                       | 632                                         | 187                                     | 1,162                                                                             | 75                       | 24                                          | 1,062                                   | 683                                        | 44                       | 83                                          | 557                                     |
| 熊 本<br>Kumamoto                                   | 計<br>Total                                         | 1,032                                      | 66                       | 645                                         | 322                                     | 560,088                                                                           | 557,591                  | 72                                          | 2,425                                   | 995                                        | 99                       | 112                                         | 783                                     |
|                                                   | 熊 本<br>Kumamoto                                    | 31                                         | 4                        | 2                                           | 24                                      | 124,738                                                                           | 124,425                  | 9                                           | 303                                     | 142                                        | 16                       | 17                                          | 110                                     |
|                                                   | 大 分<br>Oita                                        | 31                                         | 2                        | 2                                           | 26                                      | 66,346                                                                            | 66,158                   | 4                                           | 184                                     | 105                                        | 14                       | 16                                          | 75                                      |
|                                                   | 宮 崎<br>Miyazaki                                    | 15                                         | 2                        | 2                                           | 11                                      | 72,463                                                                            | 72,297                   | 2                                           | 164                                     | 88                                         | 13                       | 9                                           | 66                                      |
|                                                   | 鹿児島<br>Kagoshima                                   | 26                                         | 3                        | 1                                           | 22                                      | 88,227                                                                            | 87,973                   | 8                                           | 247                                     | 122                                        | 10                       | 11                                          | 101                                     |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureau | 386                                        | 14                       | 37                                          | 336                                     | 810                                                                               | 38                       | 265                                         | 507                                     | 1,324                                      | 16                       | 308                                         | 1,000                                   |
|                                                   | 計<br>Total                                         | 489                                        | 25                       | 45                                          | 420                                     | 352,584                                                                           | 350,891                  | 288                                         | 1,405                                   | 1,782                                      | 69                       | 361                                         | 1,352                                   |
| 沖 縄<br>Okinawa                                    | 沖 縄<br>Okinawa                                     | 28                                         | 6                        | 4                                           | 17                                      | 79,910                                                                            | 79,610                   | 2                                           | 297                                     | 286                                        | 52                       | 20                                          | 214                                     |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Office | 74                                         | 3                        | 4                                           | 67                                      | 193                                                                               | 27                       | 3                                           | 164                                     | 739                                        | 65                       | 159                                         | 516                                     |
|                                                   | 計<br>Total                                         | 101                                        | 9                        | 8                                           | 84                                      | 80,103                                                                            | 79,637                   | 5                                           | 461                                     | 1,026                                      | 117                      | 179                                         | 730                                     |
| 全 国 計 Grand Total                                 |                                                    | 108,885                                    | 62,762                   | 4,831                                       | 41,292                                  | 21,694,803                                                                        | 21,609,315               | 4,315                                       | 81,173                                  | 101,167                                    | 6,097                    | 7,157                                       | 87,913                                  |

(注) 1 この表は、(1)「国税徴収状況」を都道府県別に示したものである。  
2 局引受分とは、国税通則法第43条第3項の規定に基づき税務署長から国税局長に徴収の引継ぎが行われたものである。

(単位：百万円)  
(In million yen)

| 申告所得税及復興特別所得税                                                      |                  |                                    |                                | 法人税                              |                  |                                    |                                | 地方法人税                            |                  |                                    |                                | 税目<br>Tax type                                   |                                             |
|--------------------------------------------------------------------|------------------|------------------------------------|--------------------------------|----------------------------------|------------------|------------------------------------|--------------------------------|----------------------------------|------------------|------------------------------------|--------------------------------|--------------------------------------------------|---------------------------------------------|
| Self-assessed Income Tax and Special Income Tax for Reconstruction |                  |                                    |                                | Corporation tax                  |                  |                                    |                                | Local corporation tax            |                  |                                    |                                |                                                  |                                             |
| 徴収決定済額                                                             | 収納済額             | 不納欠損額                              | 収納未済額                          | 徴収決定済額                           | 収納済額             | 不納欠損額                              | 収納未済額                          | 徴収決定済額                           | 収納済額             | 不納欠損額                              | 収納未済額                          | 国税局・都道府県<br>Regional Taxation Bureau /Prefecture |                                             |
| Amount determined for collection                                   | Amount collected | Amount of loss through non-payment | Amount of unsettled collection | Amount determined for collection | Amount collected | Amount of loss through non-payment | Amount of unsettled collection | Amount determined for collection | Amount collected | Amount of loss through non-payment | Amount of unsettled collection |                                                  |                                             |
| 123,194                                                            | 120,432          | 22                                 | 2,739                          | 299,149                          | 296,367          | 32                                 | 2,749                          | 31,769                           | 31,525           | 1                                  | 243                            | 北海道                                              | Hokkaido                                    |
| 3,711                                                              | 646              | 209                                | 2,856                          | 3,754                            | 492              | 303                                | 2,959                          | 164                              | 32               | 11                                 | 121                            | 局引受分                                             | Regional Taxation Bureaus                   |
| 126,905                                                            | 121,078          | 232                                | 5,595                          | 302,902                          | 296,859          | 335                                | 5,708                          | 31,933                           | 31,557           | 12                                 | 364                            | 計                                                | Total                                       |
| 19,565                                                             | 18,744           | 9                                  | 812                            | 39,635                           | 39,359           | 11                                 | 266                            | 4,157                            | 4,139            | 0                                  | 17                             | 青森                                               | Aomori                                      |
| 18,801                                                             | 18,072           | 2                                  | 726                            | 41,034                           | 40,781           | 7                                  | 245                            | 4,345                            | 4,324            | 0                                  | 20                             | 岩手                                               | Iwate                                       |
| 52,807                                                             | 51,168           | 43                                 | 1,597                          | 124,331                          | 123,619          | 22                                 | 689                            | 13,476                           | 13,419           | 1                                  | 57                             | 宮城                                               | Miyagi                                      |
| 12,049                                                             | 11,659           | 5                                  | 385                            | 31,323                           | 31,111           | 3                                  | 210                            | 3,405                            | 3,372            | 0                                  | 33                             | 秋田                                               | Akita                                       |
| 17,435                                                             | 16,951           | 15                                 | 470                            | 40,855                           | 40,742           | 1                                  | 113                            | 4,385                            | 4,378            | 0                                  | 8                              | 山形                                               | Yamagata                                    |
| 31,764                                                             | 30,441           | 34                                 | 1,289                          | 85,315                           | 84,047           | 17                                 | 1,252                          | 9,113                            | 8,996            | 1                                  | 117                            | 福島                                               | Fukushima                                   |
| 3,847                                                              | 331              | 275                                | 3,241                          | 3,576                            | 862              | 128                                | 2,586                          | 131                              | 45               | 3                                  | 83                             | 局引受分                                             | Amount handled by Regional Taxation Bureaus |
| 156,268                                                            | 147,365          | 383                                | 8,520                          | 366,069                          | 360,521          | 188                                | 5,360                          | 39,013                           | 38,673           | 4                                  | 335                            | 計                                                | Total                                       |
| 62,309                                                             | 60,435           | 37                                 | 1,837                          | 113,829                          | 113,205          | 20                                 | 604                            | 12,600                           | 12,549           | 0                                  | 50                             | 茨城                                               | Ibaraki                                     |
| 42,105                                                             | 40,623           | 30                                 | 1,452                          | 94,651                           | 93,250           | 6                                  | 1,395                          | 10,069                           | 9,935            | 0                                  | 134                            | 栃木                                               | Tochigi                                     |
| 41,716                                                             | 40,313           | 7                                  | 1,395                          | 119,774                          | 119,198          | 3                                  | 573                            | 12,754                           | 12,704           | 0                                  | 49                             | 群馬                                               | Gunma                                       |
| 239,641                                                            | 231,689          | 40                                 | 7,912                          | 324,274                          | 320,945          | 36                                 | 3,293                          | 34,444                           | 34,177           | 1                                  | 266                            | 埼玉                                               | Saitama                                     |
| 34,212                                                             | 33,344           | 10                                 | 858                            | 114,363                          | 113,948          | 6                                  | 409                            | 12,729                           | 12,693           | 0                                  | 36                             | 新潟                                               | Niigata                                     |
| 43,315                                                             | 42,172           | 17                                 | 1,126                          | 149,702                          | 147,684          | 3                                  | 2,015                          | 16,199                           | 16,010           | 0                                  | 189                            | 長野                                               | Nagano                                      |
| 7,683                                                              | 867              | 296                                | 6,519                          | 8,541                            | 1,415            | 495                                | 6,631                          | 381                              | 161              | 7                                  | 212                            | 局引受分                                             | Amount handled by Regional Taxation Bureaus |
| 470,981                                                            | 449,442          | 439                                | 21,100                         | 925,135                          | 909,645          | 569                                | 14,921                         | 99,176                           | 98,229           | 10                                 | 937                            | 計                                                | Total                                       |
| 190,748                                                            | 183,356          | 71                                 | 7,322                          | 278,874                          | 275,791          | 76                                 | 3,007                          | 30,046                           | 29,837           | 0                                  | 208                            | 千葉                                               | Chiba                                       |
| 1,230,913                                                          | 1,182,257        | 154                                | 48,503                         | 8,481,355                        | 8,452,002        | 329                                | 29,024                         | 1,046,573                        | 1,044,047        | 4                                  | 2,522                          | 東京                                               | Tokyo                                       |
| 374,403                                                            | 362,920          | 74                                 | 11,408                         | 669,529                          | 664,315          | 117                                | 5,097                          | 77,437                           | 77,060           | 2                                  | 376                            | 神奈川                                              | Kanagawa                                    |
| 21,932                                                             | 21,164           | 12                                 | 756                            | 69,985                           | 69,468           | 13                                 | 504                            | 7,525                            | 7,484            | 1                                  | 41                             | 山梨                                               | Yamanashi                                   |
| 47,378                                                             | 9,655            | 866                                | 36,857                         | 81,455                           | 18,120           | 3,196                              | 60,139                         | 4,716                            | 1,477            | 73                                 | 3,167                          | 局引受分                                             | Amount handled by Regional Taxation Bureaus |
| 1,865,375                                                          | 1,759,353        | 1,177                              | 104,846                        | 9,581,198                        | 9,479,697        | 3,730                              | 97,772                         | 1,166,298                        | 1,159,905        | 80                                 | 6,314                          | 計                                                | Total                                       |
| 19,403                                                             | 18,825           | 3                                  | 575                            | 79,106                           | 78,334           | 3                                  | 768                            | 8,627                            | 8,607            | 0                                  | 20                             | 富山                                               | Toyama                                      |
| 26,514                                                             | 25,776           | 6                                  | 732                            | 75,384                           | 74,847           | 3                                  | 534                            | 8,053                            | 8,026            | 0                                  | 27                             | 石川                                               | Ishikawa                                    |
| 15,720                                                             | 15,251           | 2                                  | 467                            | 55,084                           | 54,793           | 7                                  | 284                            | 5,983                            | 5,964            | 0                                  | 18                             | 福井                                               | Fukui                                       |
| 1,207                                                              | 183              | 23                                 | 1,001                          | 1,171                            | 197              | 96                                 | 878                            | 67                               | 17               | 8                                  | 42                             | 局引受分                                             | Amount handled by Regional Taxation Bureaus |
| 62,844                                                             | 60,035           | 34                                 | 2,775                          | 210,745                          | 208,171          | 110                                | 2,463                          | 22,729                           | 22,613           | 9                                  | 107                            | 計                                                | Total                                       |
| 47,578                                                             | 46,349           | 14                                 | 1,214                          | 141,295                          | 140,758          | 5                                  | 531                            | 15,441                           | 15,394           | 0                                  | 47                             | 岐阜                                               | Gifu                                        |
| 94,637                                                             | 92,370           | 63                                 | 2,205                          | 235,084                          | 234,257          | 25                                 | 802                            | 27,419                           | 27,347           | 2                                  | 70                             | 静岡                                               | Shizuoka                                    |
| 276,622                                                            | 264,719          | 78                                 | 11,825                         | 951,316                          | 947,191          | 31                                 | 4,095                          | 133,000                          | 132,616          | 1                                  | 382                            | 愛知                                               | Aichi                                       |
| 39,722                                                             | 38,923           | 18                                 | 782                            | 92,924                           | 92,488           | 1                                  | 434                            | 10,097                           | 10,061           | 0                                  | 37                             | 三重                                               | Mie                                         |
| 8,990                                                              | 1,231            | 157                                | 7,602                          | 8,633                            | 2,159            | 1,697                              | 4,778                          | 420                              | 166              | 48                                 | 206                            | 局引受分                                             | Amount handled by Regional Taxation Bureaus |
| 467,549                                                            | 443,591          | 329                                | 23,628                         | 1,429,253                        | 1,416,853        | 1,759                              | 10,641                         | 186,377                          | 185,584          | 51                                 | 742                            | 計                                                | Total                                       |
| 29,456                                                             | 28,919           | 8                                  | 529                            | 70,529                           | 70,244           | 0                                  | 285                            | 7,743                            | 7,720            | 0                                  | 23                             | 滋賀                                               | Shiga                                       |
| 81,165                                                             | 79,590           | 18                                 | 1,557                          | 384,603                          | 383,648          | 3                                  | 953                            | 45,494                           | 45,408           | 0                                  | 86                             | 京都                                               | Kyoto                                       |
| 289,121                                                            | 280,003          | 60                                 | 9,058                          | 1,623,758                        | 1,618,492        | 53                                 | 5,213                          | 190,744                          | 190,258          | 3                                  | 483                            | 大阪                                               | Osaka                                       |
| 165,341                                                            | 162,086          | 39                                 | 3,216                          | 365,962                          | 364,165          | 24                                 | 1,773                          | 40,990                           | 40,824           | 1                                  | 165                            | 兵庫                                               | Hyogo                                       |
| 30,776                                                             | 30,280           | 11                                 | 485                            | 40,327                           | 40,095           | 9                                  | 223                            | 4,494                            | 4,475            | 1                                  | 18                             | 奈良                                               | Nara                                        |
| 18,960                                                             | 18,622           | 2                                  | 336                            | 36,722                           | 36,532           | 5                                  | 185                            | 3,949                            | 3,933            | 0                                  | 15                             | 和歌山                                              | Wakayama                                    |
| 13,446                                                             | 3,088            | 117                                | 10,241                         | 18,209                           | 2,482            | 984                                | 14,743                         | 827                              | 184              | 37                                 | 607                            | 局引受分                                             | Amount handled by Regional Taxation Bureaus |
| 628,265                                                            | 602,588          | 254                                | 25,423                         | 2,540,110                        | 2,515,657        | 1,079                              | 23,375                         | 294,241                          | 292,802          | 42                                 | 1,397                          | 計                                                | Total                                       |
| 8,301                                                              | 7,944            | 15                                 | 342                            | 23,298                           | 23,152           | 1                                  | 145                            | 2,498                            | 2,486            | 0                                  | 12                             | 鳥取                                               | Tottori                                     |
| 9,861                                                              | 9,550            | 5                                  | 306                            | 31,761                           | 31,680           | –                                  | 81                             | 3,499                            | 3,492            | –                                  | 7                              | 島根                                               | Shimane                                     |
| 36,990                                                             | 35,633           | 22                                 | 1,335                          | 120,247                          | 119,588          | 9                                  | 649                            | 13,108                           | 13,054           | 0                                  | 54                             | 岡山                                               | Okayama                                     |
| 69,849                                                             | 67,800           | 17                                 | 2,032                          | 221,810                          | 220,545          | 27                                 | 1,238                          | 24,020                           | 23,914           | 1                                  | 106                            | 広島                                               | Hiroshima                                   |
| 23,512                                                             | 22,574           | 14                                 | 924                            | 112,507                          | 111,784          | 4                                  | 719                            | 14,373                           | 14,308           | 0                                  | 65                             | 山口                                               | Yamaguchi                                   |
| 3,157                                                              | 289              | 222                                | 2,647                          | 3,696                            | 842              | 313                                | 2,542                          | 158                              | 42               | 4                                  | 112                            | 局引受分                                             | Amount handled by Regional Taxation Bureaus |
| 151,670                                                            | 143,789          | 295                                | 7,586                          | 513,319                          | 507,591          | 353                                | 5,375                          | 57,656                           | 57,296           | 5                                  | 354                            | 計                                                | Total                                       |
| 11,739                                                             | 11,576           | 0                                  | 163                            | 47,964                           | 47,861           | 3                                  | 100                            | 5,267                            | 5,259            | 0                                  | 7                              | 徳島                                               | Tokushima                                   |
| 17,534                                                             | 17,101           | 3                                  | 430                            | 52,612                           | 52,023           | 8                                  | 581                            | 5,999                            | 5,975            | 0                                  | 24                             | 香川                                               | Kagawa                                      |
| 23,659                                                             | 23,170           | 1                                  | 488                            | 100,291                          | 99,259           | 13                                 | 1,019                          | 11,385                           | 11,356           | 0                                  | 29                             | 愛媛                                               | Ehime                                       |
| 13,379                                                             | 13,129           | 1                                  | 249                            | 27,393                           | 27,240           | 1                                  | 151                            | 3,074                            | 3,060            | 0                                  | 15                             | 高知                                               | Kochi                                       |
| 1,333                                                              | 186              | 36                                 | 1,111                          | 2,158                            | 426              | 383                                | 1,348                          | 75                               | 4                | 17                                 | 53                             | 局引受分                                             | Amount handled by Regional Taxation Bureaus |
| 67,644                                                             | 65,162           | 41                                 | 2,441                          | 230,418                          | 226,810          | 408                                | 3,199                          | 25,800                           | 25,654           | 18                                 | 128                            | 計                                                | Total                                       |
| 132,424                                                            | 129,249          | 44                                 | 3,131                          | 330,140                          | 328,066          | 26                                 | 2,048                          | 35,841                           | 35,645           | 1                                  | 196                            | 福岡                                               | Fukuoka                                     |
| 15,057                                                             | 14,595           | 7                                  | 455                            | 37,449                           | 37,257           | 0                                  | 192                            | 4,025                            | 4,005            | 0                                  | 20                             | 佐賀                                               | Saga                                        |
| 20,420                                                             | 19,747           | 13                                 | 661                            | 41,192                           | 40,826           | 4                                  | 362                            | 4,328                            | 4,298            | 0                                  | 30                             | 長崎                                               | Nagasaki                                    |
| 3,435                                                              | 424              | 176                                | 2,836                          | 6,240                            | 1,280            | 2,340                              | 2,620                          | 431                              | 110              | 165                                | 157                            | 局引受分                                             | Amount handled by Regional Taxation Bureaus |
| 171,337                                                            | 164,014          | 241                                | 7,082                          | 415,021                          | 407,429          | 2,370                              | 5,222                          | 44,625                           | 44,057           | 166                                | 402                            | 計                                                | Total                                       |
| 32,798                                                             | 31,849           | 16                                 | 932                            | 89,494                           | 88,569           | 9                                  | 915                            | 9,434                            | 9,387            | 1                                  | 46                             | 熊本                                               | Kumamoto                                    |
| 18,353                                                             | 17,790           | 11                                 | 552                            | 48,902                           | 48,409           | 6                                  | 487                            | 5,186                            | 5,157            | 0                                  | 29                             | 大分                                               | Oita                                        |
| 18,316                                                             | 17,798           | 8                                  | 511                            | 42,919                           | 42,476           | 1                                  | 442                            | 4,615                            | 4,585            | 0                                  | 29                             | 宮崎                                               | Miyazaki                                    |
| 23,525                                                             | 22,672           | 12                                 | 841                            | 55,737                           | 55,246           | 13                                 | 478                            | 5,944                            | 5,909            | 1                                  | 34                             | 鹿児島                                              | Kagoshima                                   |
| 1,875                                                              | 62               | 18                                 | 1,795                          | 2,299                            | 144              | 396                                | 1,760                          | 116                              | 6                | 25                                 | 85                             | 局引受分                                             | Amount handled by Regional Taxation Bureaus |
| 94,867                                                             | 90,171           | 65                                 | 4,631                          | 239,350                          | 234,843          | 424                                | 4,083                          | 25,295                           | 25,045           | 26                                 | 224                            | 計                                                | Total                                       |
| 47,174                                                             | 45,492           | 11                                 | 1,670                          | 66,181                           | 65,518           | 2                                  | 660                            | 6,977                            | 6,910            | 0                                  | 67                             | 沖縄                                               | Okinawa                                     |
| 1,001                                                              | 176              | 1                                  | 824                            | 1,246                            | 97               | 7                                  | 1,142                          | 58                               | 11               | 0                                  | 46                             | 局引受分                                             | Amount handled by Regional Taxation Office  |
| 48,175                                                             | 45,668           | 12                                 | 2,495                          | 67,426                           | 65,615           | 10                                 | 1,802                          | 7,034                            | 6,921            | 0                                  | 113                            | 計                                                | Total                                       |
| 4,311,880                                                          | 4,092,256        | 3,501                              | 216,123                        | 16,820,947                       | 16,629,691       | 11,335                             | 179,921                        | 2,000,178                        | 1,988,339        | 422                                | 11,417                         | 全国計                                              | Grand Total                                 |

Note: 1 This table shows "(1) Statistics of national tax collection" by prefectures.

2 "Amount handled by Regional Taxation Bureaus (Office)" results from handovers of collection to Regional Commissioner by District Director based upon General Law of National Taxes, Sec. 43, Para. 3.

(3) 都道府県別の徴収状況（その2）  
Statistics of collection by prefectures (Part2)

| 税 目<br>Tax type<br>国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                                      |  | 相 続 税<br>Inheritance tax                      |                          |                                                    |                                            | 消 費 税<br>Consumption tax                         |                          |                                                    |                                            | 消費税及地方消費税<br>Consumption tax and local consumption tax |                          |                                                    |                                            |
|----------------------------------------------------------------------|--------------------------------------|--|-----------------------------------------------|--------------------------|----------------------------------------------------|--------------------------------------------|--------------------------------------------------|--------------------------|----------------------------------------------------|--------------------------------------------|--------------------------------------------------------|--------------------------|----------------------------------------------------|--------------------------------------------|
|                                                                      |                                      |  | 徴収決定済額<br>Amount determined<br>for collection | 収納済額<br>Amount collected | 不納欠損額<br>Amount of loss<br>through non-<br>payment | 収納未済額<br>Amount of<br>unsettled collection | 徴収決定済額<br>Amount<br>determined for<br>collection | 収納済額<br>Amount collected | 不納欠損額<br>Amount of loss<br>through non-<br>payment | 収納未済額<br>Amount of<br>unsettled collection | 徴収決定済額<br>Amount determined<br>for collection          | 収納済額<br>Amount collected | 不納欠損額<br>Amount of loss<br>through non-<br>payment | 収納未済額<br>Amount of unsettled<br>collection |
|                                                                      |                                      |  |                                               |                          |                                                    |                                            |                                                  |                          |                                                    |                                            |                                                        |                          |                                                    |                                            |
| 札 幌<br>Sapporo                                                       | 北海道<br>Hokkaido                      |  | 69,639                                        | 65,712                   | 0                                                  | 3,927                                      | 1                                                | -                        | 0                                                  | 1                                          | 714,622                                                | 700,245                  | 336                                                | 14,041                                     |
|                                                                      | 局引受分<br>Regional Taxation<br>Bureaus |  | 706                                           | 70                       | -                                                  | 635                                        | 8                                                | 0                        | 3                                                  | 5                                          | 9,063                                                  | 3,347                    | 680                                                | 5,035                                      |
|                                                                      | 計<br>Total                           |  | 70,345                                        | 65,782                   | 0                                                  | 4,562                                      | 9                                                | 0                        | 3                                                  | 6                                          | 723,684                                                | 703,592                  | 1,016                                              | 19,077                                     |
| 仙 台<br>Sendai                                                        | 青森<br>Aomori                         |  | 7,540                                         | 7,183                    | 2                                                  | 356                                        | 1                                                | -                        | -                                                  | 1                                          | 136,833                                                | 132,536                  | 120                                                | 4,178                                      |
|                                                                      | 岩手<br>Iwate                          |  | 10,084                                        | 9,643                    | 5                                                  | 436                                        | -                                                | -                        | -                                                  | -                                          | 126,883                                                | 123,693                  | 46                                                 | 3,143                                      |
|                                                                      | 宮城<br>Miyagi                         |  | 31,145                                        | 29,849                   | -                                                  | 1,295                                      | -                                                | -                        | -                                                  | -                                          | 325,180                                                | 318,222                  | 221                                                | 6,737                                      |
|                                                                      | 秋田<br>Akita                          |  | 6,474                                         | 6,355                    | -                                                  | 119                                        | -                                                | -                        | -                                                  | -                                          | 98,423                                                 | 95,986                   | 73                                                 | 2,363                                      |
|                                                                      | 山形<br>Yamagata                       |  | 8,740                                         | 8,651                    | -                                                  | 89                                         | -                                                | -                        | -                                                  | -                                          | 122,795                                                | 120,189                  | 44                                                 | 2,561                                      |
|                                                                      | 福島<br>Fukushima                      |  | 25,234                                        | 24,540                   | 0                                                  | 695                                        | -                                                | -                        | -                                                  | -                                          | 238,084                                                | 230,841                  | 144                                                | 7,099                                      |
|                                                                      | 局引受分<br>Regional Taxation<br>Bureaus |  | 1,511                                         | 75                       | 191                                                | 1,244                                      | 12                                               | 1                        | 2                                                  | 9                                          | 11,340                                                 | 2,915                    | 771                                                | 7,654                                      |
| 関 東<br>信 越<br>Kanto<br>Shinetsu                                      | 茨城<br>Ibaraki                        |  | 29,509                                        | 28,657                   | 1                                                  | 851                                        | 7                                                | 1                        | -                                                  | 6                                          | 328,258                                                | 320,984                  | 179                                                | 7,096                                      |
|                                                                      | 栃木<br>Tochigi                        |  | 28,839                                        | 27,589                   | 1                                                  | 1,249                                      | 3                                                | -                        | 3                                                  | -                                          | 232,296                                                | 227,167                  | 132                                                | 4,998                                      |
|                                                                      | 群馬<br>Gunma                          |  | 31,841                                        | 31,135                   | 0                                                  | 705                                        | 3                                                | 1                        | -                                                  | 2                                          | 291,360                                                | 285,429                  | 121                                                | 5,810                                      |
|                                                                      | 埼玉<br>Saitama                        |  | 194,361                                       | 188,751                  | 1                                                  | 5,609                                      | 7                                                | 0                        | 0                                                  | 6                                          | 773,709                                                | 755,168                  | 332                                                | 18,209                                     |
|                                                                      | 新潟<br>Niigata                        |  | 27,032                                        | 26,621                   | 0                                                  | 410                                        | 3                                                | -                        | -                                                  | 3                                          | 306,447                                                | 302,695                  | 98                                                 | 3,654                                      |
|                                                                      | 長野<br>Nagano                         |  | 25,500                                        | 24,815                   | 0                                                  | 685                                        | 5                                                | 0                        | 4                                                  | 2                                          | 278,825                                                | 274,417                  | 103                                                | 4,304                                      |
|                                                                      | 局引受分<br>Regional Taxation<br>Bureaus |  | 6,226                                         | 537                      | 35                                                 | 5,653                                      | 105                                              | 6                        | 14                                                 | 85                                         | 19,000                                                 | 5,155                    | 1,025                                              | 12,820                                     |
| 東 京<br>Tokyo                                                         | 計<br>Total                           |  | 343,308                                       | 328,106                  | 39                                                 | 15,163                                     | 133                                              | 8                        | 21                                                 | 104                                        | 2,229,895                                              | 2,171,015                | 1,990                                              | 56,889                                     |
|                                                                      | 千葉<br>Chiba                          |  | 125,429                                       | 121,894                  | 21                                                 | 3,513                                      | 181                                              | 17                       | 7                                                  | 157                                        | 663,970                                                | 639,557                  | 620                                                | 23,792                                     |
|                                                                      | 東京<br>Tokyo                          |  | 980,801                                       | 946,746                  | 2                                                  | 34,053                                     | 410                                              | 21                       | 26                                                 | 362                                        | 11,975,988                                             | 11,853,386               | 2,153                                              | 120,449                                    |
|                                                                      | 神奈川<br>Kanagawa                      |  | 282,408                                       | 270,546                  | 5                                                  | 11,856                                     | 183                                              | 9                        | 11                                                 | 163                                        | 1,374,874                                              | 1,338,984                | 907                                                | 34,983                                     |
|                                                                      | 山梨<br>Yamanashi                      |  | 9,650                                         | 9,458                    | 21                                                 | 171                                        | 14                                               | 0                        | 3                                                  | 11                                         | 99,138                                                 | 95,931                   | 45                                                 | 3,161                                      |
|                                                                      | 局引受分<br>Regional Taxation<br>Bureaus |  | 58,467                                        | 12,467                   | 1,238                                              | 44,762                                     | 1,832                                            | 79                       | 143                                                | 1,610                                      | 146,395                                                | 39,322                   | 8,483                                              | 98,590                                     |
|                                                                      | 計<br>Total                           |  | 1,456,754                                     | 1,361,111                | 1,288                                              | 94,355                                     | 2,619                                            | 126                      | 190                                                | 2,304                                      | 14,260,364                                             | 13,967,180               | 12,208                                             | 280,975                                    |
| 金 沢<br>Kanazawa                                                      | 富山<br>Toyama                         |  | 15,040                                        | 14,447                   | -                                                  | 593                                        | 0                                                | -                        | -                                                  | 0                                          | 190,641                                                | 186,458                  | 59                                                 | 4,124                                      |
|                                                                      | 石川<br>Ishikawa                       |  | 14,942                                        | 14,445                   | -                                                  | 498                                        | 1                                                | 0                        | -                                                  | 0                                          | 177,047                                                | 173,541                  | 38                                                 | 3,467                                      |
|                                                                      | 福井<br>Fukui                          |  | 12,243                                        | 12,030                   | 0                                                  | 213                                        | 1                                                | -                        | -                                                  | 1                                          | 131,640                                                | 129,273                  | 36                                                 | 2,331                                      |
|                                                                      | 局引受分<br>Regional Taxation<br>Bureaus |  | 2,545                                         | 353                      | -                                                  | 2,191                                      | 1                                                | 0                        | -                                                  | 1                                          | 2,622                                                  | 499                      | 137                                                | 1,986                                      |
| 岐 阜<br>Gifu                                                          | 計<br>Total                           |  | 44,770                                        | 41,275                   | 0                                                  | 3,495                                      | 3                                                | 0                        | -                                                  | 3                                          | 501,949                                                | 489,771                  | 270                                                | 11,908                                     |
|                                                                      | 岐阜<br>Gifu                           |  | 33,456                                        | 32,157                   | -                                                  | 1,298                                      | 0                                                | 0                        | -                                                  | 0                                          | 304,663                                                | 300,617                  | 106                                                | 3,940                                      |
|                                                                      | 静岡<br>Shizuoka                       |  | 66,613                                        | 64,459                   | -                                                  | 2,154                                      | 6                                                | 2                        | 0                                                  | 4                                          | 504,687                                                | 496,645                  | 263                                                | 7,779                                      |
|                                                                      | 愛知<br>Aichi                          |  | 228,274                                       | 219,204                  | 0                                                  | 9,070                                      | 6                                                | 0                        | 2                                                  | 4                                          | 1,581,113                                              | 1,562,673                | 366                                                | 18,075                                     |
|                                                                      | 三重<br>Mie                            |  | 21,964                                        | 21,561                   | -                                                  | 404                                        | 1                                                | 0                        | -                                                  | 0                                          | 223,681                                                | 220,100                  | 66                                                 | 3,515                                      |
|                                                                      | 局引受分<br>Regional Taxation<br>Bureaus |  | 2,516                                         | 409                      | 0                                                  | 2,107                                      | 100                                              | 1                        | 6                                                  | 94                                         | 19,662                                                 | 6,057                    | 2,437                                              | 11,168                                     |
|                                                                      | 計<br>Total                           |  | 352,824                                       | 337,790                  | 1                                                  | 15,032                                     | 114                                              | 3                        | 8                                                  | 102                                        | 2,633,808                                              | 2,586,093                | 3,239                                              | 44,476                                     |
| 大 阪<br>Osaka                                                         | 滋賀<br>Shiga                          |  | 20,370                                        | 19,372                   | -                                                  | 998                                        | 0                                                | -                        | 0                                                  | 0                                          | 156,569                                                | 153,832                  | 36                                                 | 2,701                                      |
|                                                                      | 京都<br>Kyoto                          |  | 67,749                                        | 64,374                   | 0                                                  | 3,375                                      | 3                                                | 0                        | 1                                                  | 2                                          | 427,893                                                | 421,425                  | 108                                                | 6,360                                      |
|                                                                      | 大阪<br>Osaka                          |  | 230,486                                       | 223,321                  | 3                                                  | 7,161                                      | 31                                               | 4                        | 2                                                  | 25                                         | 2,506,731                                              | 2,477,564                | 785                                                | 28,382                                     |
|                                                                      | 兵庫<br>Hyogo                          |  | 137,960                                       | 133,161                  | 1                                                  | 4,799                                      | 5                                                | 0                        | -                                                  | 4                                          | 693,654                                                | 682,296                  | 252                                                | 11,107                                     |
|                                                                      | 奈良<br>Nara                           |  | 28,038                                        | 27,388                   | -                                                  | 650                                        | -                                                | -                        | -                                                  | -                                          | 100,754                                                | 98,704                   | 81                                                 | 1,969                                      |
|                                                                      | 和歌山<br>Wakayama                      |  | 17,229                                        | 16,961                   | 0                                                  | 268                                        | -                                                | -                        | -                                                  | -                                          | 97,153                                                 | 95,600                   | 47                                                 | 1,506                                      |
|                                                                      | 局引受分<br>Regional Taxation<br>Bureaus |  | 11,617                                        | 2,170                    | 204                                                | 9,243                                      | 234                                              | 8                        | 12                                                 | 214                                        | 37,281                                                 | 13,753                   | 4,248                                              | 19,280                                     |
| 広 島<br>Hiroshima                                                     | 計<br>Total                           |  | 513,449                                       | 486,747                  | 209                                                | 26,493                                     | 273                                              | 13                       | 15                                                 | 246                                        | 4,020,035                                              | 3,943,173                | 5,557                                              | 71,304                                     |
|                                                                      | 鳥取<br>Tottori                        |  | 4,370                                         | 4,324                    | -                                                  | 47                                         | -                                                | -                        | -                                                  | -                                          | 55,356                                                 | 54,198                   | 43                                                 | 1,115                                      |
|                                                                      | 島根<br>Shimane                        |  | 6,014                                         | 5,936                    | -                                                  | 78                                         | -                                                | -                        | -                                                  | -                                          | 79,568                                                 | 78,673                   | 8                                                  | 887                                        |
|                                                                      | 岡山<br>Okayama                        |  | 26,654                                        | 25,774                   | 0                                                  | 879                                        | 2                                                | -                        | 2                                                  | -                                          | 264,584                                                | 259,999                  | 121                                                | 4,465                                      |
|                                                                      | 広島<br>Hiroshima                      |  | 49,935                                        | 48,821                   | -                                                  | 1,114                                      | -                                                | -                        | -                                                  | -                                          | 472,751                                                | 465,566                  | 114                                                | 7,072                                      |
|                                                                      | 山口<br>Yamaguchi                      |  | 15,649                                        | 15,336                   | -                                                  | 313                                        | 0                                                | 0                        | -                                                  | 0                                          | 164,740                                                | 161,601                  | 83                                                 | 3,056                                      |
|                                                                      | 局引受分<br>Regional Taxation<br>Bureaus |  | 471                                           | 111                      | -                                                  | 360                                        | 12                                               | 0                        | 5                                                  | 7                                          | 6,909                                                  | 2,007                    | 306                                                | 4,596                                      |
| 高 松<br>Takamatsu                                                     | 計<br>Total                           |  | 103,093                                       | 100,301                  | 0                                                  | 2,791                                      | 14                                               | 0                        | 7                                                  | 7                                          | 1,043,909                                              | 1,022,043                | 675                                                | 21,191                                     |
|                                                                      | 徳島<br>Tokushima                      |  | 11,043                                        | 10,729                   | -                                                  | 314                                        | -                                                | -                        | -                                                  | -                                          | 81,105                                                 | 80,276                   | 16                                                 | 813                                        |
|                                                                      | 香川<br>Kagawa                         |  | 14,779                                        | 14,405                   | 0                                                  | 374                                        | -                                                | -                        | -                                                  | -                                          | 142,923                                                | 140,402                  | 35                                                 | 2,485                                      |
|                                                                      | 愛媛<br>Ehime                          |  | 24,627                                        | 22,738                   | -                                                  | 1,890                                      | -                                                | -                        | -                                                  | -                                          | 182,795                                                | 179,808                  | 44                                                 | 2,943                                      |
|                                                                      | 高知<br>Kochi                          |  | 10,141                                        | 9,314                    | 0                                                  | 827                                        | -                                                | -                        | -                                                  | -                                          | 74,072                                                 | 72,915                   | 18                                                 | 1,139                                      |
|                                                                      | 局引受分<br>Regional Taxation<br>Bureaus |  | 87                                            | 14                       | 1                                                  | 72                                         | 1                                                | -                        | -                                                  | 1                                          | 2,769                                                  | 562                      | 300                                                | 1,907                                      |
|                                                                      | 計<br>Total                           |  | 60,677                                        | 57,200                   | 1                                                  | 3,476                                      | 1                                                | -                        | -                                                  | 1                                          | 483,664                                                | 473,964                  | 412                                                | 9,288                                      |
| 福 岡<br>Fukuoka                                                       | 福岡<br>Fukuoka                        |  | 66,184                                        | 64,651                   | 0                                                  | 1,533                                      | 3                                                | 0                        | 2                                                  | -                                          | 794,383                                                | 780,005                  | 356                                                | 14,022                                     |
|                                                                      | 佐賀<br>Saga                           |  | 7,714                                         | 7,625                    | -                                                  | 89                                         | -                                                | -                        | -                                                  | -                                          | 89,202                                                 | 87,312                   | 76                                                 | 1,814                                      |
|                                                                      | 長崎<br>Nagasaki                       |  | 10,019                                        | 9,821                    | -                                                  | 198                                        | 0                                                | -                        | -                                                  | 0                                          | 127,685                                                | 124,890                  | 51                                                 | 2,744                                      |
|                                                                      | 局引受分<br>Regional Taxation<br>Bureaus |  | 654                                           | 51                       | 39                                                 | 564                                        | 2                                                | 0                        | -                                                  | 2                                          | 19,656                                                 | 3,306                    | 1,020                                              | 15,330                                     |
| 熊 本<br>Kumamoto                                                      | 計<br>Total                           |  | 84,571                                        | 82,147                   | 39                                                 | 2,385                                      | 5                                                | 1                        | 2                                                  | 2                                          | 1,030,926                                              | 995,513                  | 1,502                                              | 33,911                                     |
|                                                                      | 熊本<br>Kumamoto                       |  | 15,346                                        | 14,848                   | 0                                                  | 498                                        | 1                                                | -                        | 1                                                  | 0                                          | 193,463                                                | 188,973                  | 100                                                | 4,390                                      |
|                                                                      | 大分<br>Oita                           |  | 10,335                                        | 9,927                    | 1                                                  | 407                                        | 0                                                | 0                        | -                                                  | 0                                          | 138,154                                                | 134,979                  | 67                                                 | 3,108                                      |
|                                                                      | 宮崎<br>Miyazaki                       |  | 7,464                                         | 7,318                    | -                                                  | 146                                        | -                                                | -                        | -                                                  | -                                          | 112,902                                                | 110,626                  | 25                                                 | 2,250                                      |
|                                                                      | 鹿児島<br>Kagoshima                     |  | 10,312                                        | 9,992                    | 2                                                  | 319                                        | 0                                                | -                        | 0                                                  | -                                          | 160,762                                                | 157,203                  | 81                                                 | 3,479                                      |
|                                                                      | 局引受分<br>Regional Taxation<br>Bureaus |  | 283                                           | 7                        | -                                                  | 276                                        | 6                                                | -                        | 2                                                  | 4                                          | 5,073                                                  | 600                      | 388                                                | 4,085                                      |
|                                                                      | 計<br>Total                           |  | 43,741                                        | 42,092                   | 4                                                  | 1,645                                      | 7                                                | 0                        | 2                                                  | 5                                          | 610,354                                                | 592,381                  | 661                                                | 17,312                                     |
| 沖 縄<br>Okinawa                                                       | 沖縄<br>Okinawa                        |  | 30,797                                        | 28,782                   | 2                                                  | 2,013                                      | 0                                                | 0                        | -                                                  | 0                                          | 161,974                                                | 157,609                  | 43                                                 | 4,322                                      |
|                                                                      | 局引受分<br>Regional Taxation<br>Office  |  | 227                                           | 143                      | -                                                  | 84                                         | 5                                                | 0                        | 1                                                  | 3                                          | 2,492                                                  | 763                      | 45                                                 | 1,684                                      |
|                                                                      | 計<br>Total                           |  | 31,024                                        | 28,925                   | 2                                                  | 2,097                                      | 5                                                | 0                        | 1                                                  | 3                                          | 164,466                                                | 158,372                  | 88                                                 | 6,006                                      |
| 全 国 計 Grand Total                                                    |                                      |  | 3,195,283                                     | 3,017,773                | 1,781                                              | 175,729                                    | 3,196                                            | 152                      | 252                                                | 2,792                                      | 28,762,591                                             | 28,127,480               | 29,039                                             | 606,072                                    |

(注) 1 この表は、(1)「国税徴収状況」を都道府県別に示したものである。

2 局引受分とは、国税通則法第43条第3項の規定に基づき税務署長から国税局長に徴収の引継ぎが行われたものである。

## 17 National Tax Collection

(単位：百万円)  
(In million yen)

| 酒 税<br>Liquor tax                          |                          |                                             |                                         | たばこ税及たばこ特別税<br>Tobacco tax and special tobacco surtax |                          |                                             |                                         | 揮発油税及地方揮発油税<br>Gasoline tax and local gasoline tax |                          |                                             |                                         | 税 目<br>Tax type                                  |  |  |
|--------------------------------------------|--------------------------|---------------------------------------------|-----------------------------------------|-------------------------------------------------------|--------------------------|---------------------------------------------|-----------------------------------------|----------------------------------------------------|--------------------------|---------------------------------------------|-----------------------------------------|--------------------------------------------------|--|--|
| 徴収決定済額<br>Amount determined for collection | 収納済額<br>Amount collected | 不納欠損額<br>Amount of loss through non-payment | 収納未済額<br>Amount of unsettled collection | 徴収決定済額<br>Amount determined for collection            | 収納済額<br>Amount collected | 不納欠損額<br>Amount of loss through non-payment | 収納未済額<br>Amount of unsettled collection | 徴収決定済額<br>Amount determined for collection         | 収納済額<br>Amount collected | 不納欠損額<br>Amount of loss through non-payment | 収納未済額<br>Amount of unsettled collection |                                                  |  |  |
| 31,100                                     | 31,098                   | -                                           | 2                                       | 21,107                                                | 21,107                   | -                                           | -                                       | 118,433                                            | 109,865                  | -                                           | 8,568                                   | 北海道 Hokkaido                                     |  |  |
| -                                          | -                        | -                                           | -                                       | -                                                     | -                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 局引受分 Amount handled by Regional Taxation Bureaus |  |  |
| 31,100                                     | 31,098                   | -                                           | 2                                       | 21,107                                                | 21,107                   | -                                           | -                                       | 118,433                                            | 109,865                  | -                                           | 8,568                                   | 計 Total                                          |  |  |
| 633                                        | 611                      | -                                           | 22                                      | -                                                     | -                        | -                                           | -                                       | 31,890                                             | 29,457                   | -                                           | 2,432                                   | 森 手 形 Aomori                                     |  |  |
| 656                                        | 654                      | -                                           | 2                                       | 15,652                                                | 15,652                   | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 岩 城 Iwate                                        |  |  |
| 30,767                                     | 30,765                   | -                                           | 2                                       | 11,704                                                | 11,704                   | -                                           | -                                       | 100,483                                            | 92,713                   | -                                           | 7,770                                   | 宮 城 Miyagi                                       |  |  |
| 2,799                                      | 2,799                    | -                                           | 0                                       | -                                                     | -                        | -                                           | -                                       | 13,885                                             | 12,749                   | -                                           | 1,136                                   | 秋 田 Akita                                        |  |  |
| 1,148                                      | 1,144                    | -                                           | 4                                       | -                                                     | -                        | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 山 形 Yamagata                                     |  |  |
| 33,871                                     | 33,866                   | -                                           | 5                                       | -                                                     | -                        | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 福 島 Fukushima                                    |  |  |
| -                                          | -                        | -                                           | -                                       | -                                                     | -                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 局引受分 Amount handled by Regional Taxation Bureaus |  |  |
| 69,873                                     | 69,838                   | -                                           | 35                                      | 27,356                                                | 27,356                   | -                                           | -                                       | 152,404                                            | 140,577                  | -                                           | 11,826                                  | 計 Total                                          |  |  |
| 111,756                                    | 111,755                  | -                                           | 1                                       | 11,773                                                | 11,773                   | -                                           | -                                       | 46,104                                             | 42,106                   | -                                           | 3,997                                   | 茨 城 Ibaraki                                      |  |  |
| 47,798                                     | 47,792                   | -                                           | 6                                       | 14,253                                                | 14,253                   | -                                           | -                                       | x                                                  | x                        | -                                           | -                                       | 栃 木 Tochigi                                      |  |  |
| 49,381                                     | 49,376                   | -                                           | 5                                       | 9,633                                                 | 9,633                    | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 群 馬 Gunma                                        |  |  |
| 8,171                                      | 8,167                    | -                                           | 3                                       | 33,062                                                | 33,062                   | -                                           | -                                       | 25                                                 | 25                       | -                                           | -                                       | 埼 玉 Saitama                                      |  |  |
| 4,102                                      | 4,099                    | -                                           | 4                                       | 8,336                                                 | 8,336                    | -                                           | -                                       | 7,431                                              | 7,431                    | -                                           | -                                       | 新 潟 Niigata                                      |  |  |
| 6,113                                      | 6,105                    | -                                           | 8                                       | 5,822                                                 | 5,822                    | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 長 野 Nagano                                       |  |  |
| 359                                        | 159                      | -                                           | 200                                     | -                                                     | -                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 局引受分 Amount handled by Regional Taxation Bureaus |  |  |
| 227,680                                    | 227,454                  | -                                           | 227                                     | 82,879                                                | 82,879                   | -                                           | -                                       | 53,572                                             | 49,575                   | -                                           | 3,997                                   | 計 Total                                          |  |  |
| 106,124                                    | 106,124                  | -                                           | 0                                       | 15,426                                                | 15,426                   | -                                           | -                                       | 371,706                                            | 342,091                  | -                                           | 29,614                                  | 千 葉 Chiba                                        |  |  |
| 23,846                                     | 23,841                   | -                                           | 5                                       | 56,007                                                | 56,007                   | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 東 京 Tokyo                                        |  |  |
| 75,162                                     | 75,138                   | -                                           | 24                                      | 26,204                                                | 26,204                   | -                                           | -                                       | 453,226                                            | 420,296                  | -                                           | 32,930                                  | 神奈川 Kanagawa                                     |  |  |
| 6,951                                      | 6,941                    | 0                                           | 10                                      | -                                                     | -                        | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 山 梨 Yamanashi                                    |  |  |
| -                                          | -                        | -                                           | -                                       | 0                                                     | 0                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 局引受分 Amount handled by Regional Taxation Bureaus |  |  |
| 212,083                                    | 212,044                  | 0                                           | 39                                      | 97,637                                                | 97,637                   | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 計 Total                                          |  |  |
| 659                                        | 649                      | -                                           | 10                                      | -                                                     | -                        | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 富 山 Toyama                                       |  |  |
| 607                                        | 606                      | -                                           | 0                                       | 10,329                                                | 10,329                   | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 石 川 Ishikawa                                     |  |  |
| 285                                        | 285                      | -                                           | -                                       | -                                                     | -                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 福 井 Fukui                                        |  |  |
| 235                                        | 100                      | -                                           | 134                                     | -                                                     | -                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 局引受分 Amount handled by Regional Taxation Bureaus |  |  |
| 1,786                                      | 1,641                    | -                                           | 145                                     | 10,329                                                | 10,329                   | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 計 Total                                          |  |  |
| 3,035                                      | 3,033                    | 1                                           | 1                                       | -                                                     | -                        | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 岐 阜 Gifu                                         |  |  |
| 36,236                                     | 36,227                   | -                                           | 9                                       | 9,419                                                 | 9,419                    | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 静 岡 Shizuoka                                     |  |  |
| 69,126                                     | 69,070                   | -                                           | 56                                      | 37,790                                                | 37,790                   | -                                           | -                                       | 150,234                                            | 139,756                  | -                                           | 10,478                                  | 愛 知 Aichi                                        |  |  |
| 12,280                                     | 12,279                   | -                                           | 1                                       | -                                                     | -                        | -                                           | -                                       | 237,051                                            | 219,631                  | -                                           | 17,419                                  | 三 重 Mie                                          |  |  |
| 12                                         | 12                       | -                                           | -                                       | -                                                     | -                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 局引受分 Amount handled by Regional Taxation Bureaus |  |  |
| 120,688                                    | 120,620                  | 1                                           | 67                                      | 47,209                                                | 47,209                   | -                                           | -                                       | 387,287                                            | 359,390                  | -                                           | 27,897                                  | 計 Total                                          |  |  |
| 11,671                                     | 11,663                   | -                                           | 7                                       | -                                                     | -                        | -                                           | -                                       | 7                                                  | 7                        | -                                           | 0                                       | 滋 賀 Shiga                                        |  |  |
| 55,363                                     | 55,029                   | -                                           | 334                                     | 21,877                                                | 21,877                   | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 京 都 Kyoto                                        |  |  |
| 83,888                                     | 83,886                   | -                                           | 1                                       | 41,562                                                | 41,562                   | -                                           | -                                       | 273,871                                            | 253,207                  | -                                           | 20,664                                  | 大 阪 Osaka                                        |  |  |
| 57,181                                     | 57,181                   | -                                           | 1                                       | 16,831                                                | 16,831                   | -                                           | -                                       | 27                                                 | 27                       | -                                           | -                                       | 兵 庫 Hyogo                                        |  |  |
| 392                                        | 392                      | -                                           | 0                                       | -                                                     | -                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 奈 良 Nara                                         |  |  |
| 3,379                                      | 3,379                    | -                                           | 0                                       | -                                                     | -                        | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 和歌山 Wakayama                                     |  |  |
| -                                          | -                        | -                                           | -                                       | -                                                     | -                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 局引受分 Amount handled by Regional Taxation Bureaus |  |  |
| 211,874                                    | 211,530                  | -                                           | 343                                     | 80,270                                                | 80,270                   | -                                           | -                                       | 326,974                                            | 303,469                  | -                                           | 23,505                                  | 計 Total                                          |  |  |
| 246                                        | 246                      | -                                           | 0                                       | 3,885                                                 | 3,885                    | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 鳥 取 Tottori                                      |  |  |
| 244                                        | 243                      | -                                           | 1                                       | -                                                     | -                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 島 根 Shimane                                      |  |  |
| 39,037                                     | 39,027                   | -                                           | 10                                      | 6,749                                                 | 6,749                    | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 岡 山 Okayama                                      |  |  |
| 3,268                                      | 3,214                    | -                                           | 54                                      | 16,184                                                | 16,184                   | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 広 島 Hiroshima                                    |  |  |
| 1,544                                      | 1,543                    | -                                           | 1                                       | -                                                     | -                        | -                                           | -                                       | 185,193                                            | 170,536                  | -                                           | 14,657                                  | 山 口 Yamaguchi                                    |  |  |
| -                                          | -                        | -                                           | -                                       | -                                                     | -                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 局引受分 Amount handled by Regional Taxation Bureaus |  |  |
| 44,339                                     | 44,273                   | -                                           | 66                                      | 26,819                                                | 26,819                   | -                                           | -                                       | 360,156                                            | 330,733                  | -                                           | 29,423                                  | 計 Total                                          |  |  |
| 251                                        | 249                      | -                                           | 2                                       | -                                                     | -                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 徳 島 Tokushima                                    |  |  |
| 122                                        | 122                      | -                                           | 0                                       | 16,280                                                | 16,280                   | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 香 川 Kagawa                                       |  |  |
| 9,148                                      | 9,138                    | -                                           | 10                                      | -                                                     | -                        | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 愛 媛 Ehime                                        |  |  |
| 608                                        | 598                      | -                                           | 10                                      | -                                                     | -                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 高 知 Kochi                                        |  |  |
| -                                          | -                        | -                                           | -                                       | -                                                     | -                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 局引受分 Amount handled by Regional Taxation Bureaus |  |  |
| 10,129                                     | 10,107                   | -                                           | 23                                      | 16,280                                                | 16,280                   | -                                           | -                                       | 83,847                                             | 75,552                   | -                                           | 8,295                                   | 計 Total                                          |  |  |
| 76,481                                     | 76,462                   | -                                           | 19                                      | 41,950                                                | 41,950                   | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 福 岡 Fukuoka                                      |  |  |
| 5,008                                      | 5,006                    | -                                           | 2                                       | -                                                     | -                        | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 佐 賀 Saga                                         |  |  |
| 642                                        | 640                      | -                                           | 2                                       | -                                                     | -                        | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 長 崎 Nagasaki                                     |  |  |
| 3                                          | -                        | -                                           | 3                                       | -                                                     | -                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 局引受分 Amount handled by Regional Taxation Bureaus |  |  |
| 82,134                                     | 82,108                   | -                                           | 26                                      | 41,950                                                | 41,950                   | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 計 Total                                          |  |  |
| 12,700                                     | 12,699                   | -                                           | 1                                       | -                                                     | -                        | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 熊 本 Kumamoto                                     |  |  |
| 35,058                                     | 35,050                   | -                                           | 8                                       | -                                                     | -                        | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 大 分 Oita                                         |  |  |
| 29,224                                     | 29,224                   | -                                           | 0                                       | -                                                     | -                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 宮 崎 Miyazaki                                     |  |  |
| 22,402                                     | 22,402                   | -                                           | 0                                       | 11,567                                                | 11,567                   | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 鹿児島 Kagoshima                                    |  |  |
| 100                                        | 1                        | -                                           | 99                                      | -                                                     | -                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 局引受分 Amount handled by Regional Taxation Bureaus |  |  |
| 99,484                                     | 99,375                   | -                                           | 108                                     | 11,567                                                | 11,567                   | -                                           | -                                       | x                                                  | x                        | -                                           | x                                       | 計 Total                                          |  |  |
| 8,212                                      | 8,194                    | -                                           | 18                                      | 6,700                                                 | 6,700                    | -                                           | -                                       | 31,603                                             | 29,149                   | -                                           | 2,454                                   | 沖 縄 Okinawa                                      |  |  |
| 4                                          | 4                        | -                                           | -                                       | -                                                     | -                        | -                                           | -                                       | -                                                  | -                        | -                                           | -                                       | 局引受分 Amount handled by Regional Taxation Office  |  |  |
| 8,216                                      | 8,198                    | -                                           | 18                                      | 6,700                                                 | 6,700                    | -                                           | -                                       | 31,603                                             | 29,149                   | -                                           | 2,454                                   | 計 Total                                          |  |  |
| 1,119,386                                  | 1,118,286                | 1                                           | 1,099                                   | 470,103                                               | 470,103                  | -                                           | -                                       | 2,422,757                                          | 2,238,379                | -                                           | 184,378                                 | 全 国 計 Grand Total                                |  |  |

Note: 1 This table shows "(1) Statistics of national tax collection" by prefectures.

2 "Amount handled by Regional Taxation Bureaus (Office)" results from handovers of collection to Regional Commissioner by District Director based upon General Law of National Taxes, Sec.43, Para.3.

## (3) 都道府県別の徴収状況 (その3)

(単位: 百万円)

Statistics of collection by prefectures (Part 3)

(In million yen)

| 税 目<br>Tax type                                   |                                                     | そ の 他<br>Others                            |                          |                                             |                                         | 合 計<br>Total                               |                          |                                             |                                         | 税 目<br>Tax type                                     |                                 |
|---------------------------------------------------|-----------------------------------------------------|--------------------------------------------|--------------------------|---------------------------------------------|-----------------------------------------|--------------------------------------------|--------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------------------|---------------------------------|
|                                                   |                                                     | 徴収決定済額<br>Amount determined for collection | 収納済額<br>Amount collected | 不納欠損額<br>Amount of loss through non-payment | 収納未済額<br>Amount of unsettled collection | 徴収決定済額<br>Amount determined for collection | 収納済額<br>Amount collected | 不納欠損額<br>Amount of loss through non-payment | 収納未済額<br>Amount of unsettled collection |                                                     |                                 |
| 国税局・都道府県<br>Regional Taxation Bureau / Prefecture |                                                     |                                            |                          |                                             |                                         |                                            |                          |                                             |                                         | 国税局・都道府県<br>Regional Taxation Bureau / Prefecture   |                                 |
| 札 幌<br>Sapporo                                    | 北海道<br>Hokkaido                                     | 17,103                                     | 17,098                   | 0                                           | 5                                       | 1,806,087                                  | 1,771,667                | 488                                         | 33,932                                  | 北海道<br>Hokkaido                                     | 札 幌<br>Sapporo                  |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureaus | 43                                         | 1                        | 4                                           | 38                                      | 20,155                                     | 4,911                    | 1,500                                       | 13,744                                  | 局引受分<br>Amount handled by Regional Taxation Bureaus |                                 |
|                                                   | 計<br>Total                                          | 17,146                                     | 17,098                   | 4                                           | 43                                      | 1,826,242                                  | 1,776,578                | 1,988                                       | 47,675                                  | 計<br>Total                                          |                                 |
| 仙 台<br>Sendai                                     | 青 森<br>Aomori                                       | 809                                        | 805                      | 0                                           | 4                                       | 305,578                                    | 296,909                  | 166                                         | 8,504                                   | 青 森<br>Aomori                                       | 仙 台<br>Sendai                   |
|                                                   | 岩 手<br>Iwate                                        | 921                                        | 920                      | 0                                           | 0                                       | 281,739                                    | 276,774                  | 67                                          | 4,897                                   | 岩 手<br>Iwate                                        |                                 |
|                                                   | 宮 城<br>Miyagi                                       | 31,800                                     | 31,797                   | 1                                           | 2                                       | 910,485                                    | 891,060                  | 365                                         | 19,060                                  | 宮 城<br>Miyagi                                       |                                 |
|                                                   | 秋 田<br>Akita                                        | 889                                        | 888                      | 0                                           | 1                                       | 218,878                                    | 214,297                  | 106                                         | 4,474                                   | 秋 田<br>Akita                                        |                                 |
|                                                   | 山 形<br>Yamagata                                     | x                                          | x                        | -                                           | x                                       | 263,040                                    | 258,982                  | 69                                          | 3,989                                   | 山 形<br>Yamagata                                     |                                 |
|                                                   | 福 島<br>Fukushima                                    | x                                          | x                        | 0                                           | x                                       | 548,322                                    | 536,768                  | 267                                         | 11,287                                  | 福 島<br>Fukushima                                    |                                 |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureaus | 27                                         | 2                        | 4                                           | 20                                      | 23,716                                     | 4,447                    | 1,597                                       | 17,672                                  | 局引受分<br>Amount handled by Regional Taxation Bureaus |                                 |
|                                                   | 計<br>Total                                          | 36,714                                     | 36,679                   | 6                                           | 29                                      | 2,551,758                                  | 2,479,237                | 2,638                                       | 69,883                                  | 計<br>Total                                          |                                 |
| 関 東<br>信 越<br>Kanto<br>Shinetsu                   | 茨 城<br>Ibaraki                                      | 2,483                                      | 2,481                    | 1                                           | 1                                       | 914,606                                    | 899,007                  | 318                                         | 15,281                                  | 茨 城<br>Ibaraki                                      | 関 東<br>信 越<br>Kanto<br>Shinetsu |
|                                                   | 栃 木<br>Tochigi                                      | x                                          | x                        | 0                                           | x                                       | 618,803                                    | 608,688                  | 252                                         | 9,863                                   | 栃 木<br>Tochigi                                      |                                 |
|                                                   | 群 馬<br>Gunma                                        | x                                          | x                        | 0                                           | x                                       | 717,881                                    | 708,432                  | 166                                         | 9,283                                   | 群 馬<br>Gunma                                        |                                 |
|                                                   | 埼 玉<br>Saitama                                      | 6,812                                      | 6,805                    | 0                                           | 7                                       | 2,102,775                                  | 2,063,635                | 534                                         | 38,605                                  | 埼 玉<br>Saitama                                      |                                 |
|                                                   | 新 潟<br>Niigata                                      | 4,004                                      | 4,002                    | 0                                           | 2                                       | 668,239                                    | 662,276                  | 152                                         | 5,812                                   | 新 潟<br>Niigata                                      |                                 |
|                                                   | 長 野<br>Nagano                                       | x                                          | x                        | -                                           | x                                       | 688,051                                    | 679,041                  | 187                                         | 8,224                                   | 長 野<br>Nagano                                       |                                 |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureaus | 93                                         | 5                        | 8                                           | 79                                      | 53,635                                     | 9,481                    | 3,495                                       | 40,660                                  | 局引受分<br>Amount handled by Regional Taxation Bureaus |                                 |
|                                                   | 計<br>Total                                          | 18,531                                     | 18,427                   | 9                                           | 94                                      | 5,763,991                                  | 5,630,560                | 5,104                                       | 128,328                                 | 計<br>Total                                          |                                 |
| 東 京<br>Tokyo                                      | 千 葉<br>Chiba                                        | 9,942                                      | 9,761                    | 1                                           | 180                                     | 2,198,193                                  | 2,119,640                | 1,360                                       | 77,194                                  | 千 葉<br>Chiba                                        | 東 京<br>Tokyo                    |
|                                                   | 東 京<br>Tokyo                                        | x                                          | x                        | 5                                           | x                                       | 36,038,031                                 | 35,759,183               | 4,528                                       | 274,320                                 | 東 京<br>Tokyo                                        |                                 |
|                                                   | 神 奈 川<br>Kanagawa                                   | 6,238                                      | 6,218                    | 1                                           | 19                                      | 4,293,375                                  | 4,179,777                | 1,928                                       | 111,670                                 | 神 奈 川<br>Kanagawa                                   |                                 |
|                                                   | 山 梨<br>Yamanashi                                    | x                                          | x                        | 0                                           | x                                       | 284,410                                    | 278,395                  | 168                                         | 5,846                                   | 山 梨<br>Yamanashi                                    |                                 |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureaus | 1,273                                      | 693                      | 33                                          | 547                                     | 434,006                                    | 90,850                   | 19,080                                      | 324,075                                 | 局引受分<br>Amount handled by Regional Taxation Bureaus |                                 |
|                                                   | 計<br>Total                                          | x                                          | x                        | 40                                          | x                                       | 43,248,015                                 | 42,427,844               | 27,065                                      | 793,105                                 | 計<br>Total                                          |                                 |
| 金 沢<br>Kanazawa                                   | 富 山<br>Toyama                                       | x                                          | x                        | -                                           | x                                       | 426,838                                    | 420,379                  | 84                                          | 6,376                                   | 富 山<br>Toyama                                       | 金 沢<br>Kanazawa                 |
|                                                   | 石 川<br>Ishikawa                                     | 605                                        | 605                      | 0                                           | 0                                       | 408,658                                    | 403,009                  | 70                                          | 5,579                                   | 石 川<br>Ishikawa                                     |                                 |
|                                                   | 福 井<br>Fukui                                        | 500                                        | 499                      | -                                           | 0                                       | 285,380                                    | 281,769                  | 55                                          | 3,556                                   | 福 井<br>Fukui                                        |                                 |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureaus | 9                                          | 2                        | 0                                           | 7                                       | 9,347                                      | 1,432                    | 404                                         | 7,511                                   | 局引受分<br>Amount handled by Regional Taxation Bureaus |                                 |
|                                                   | 計<br>Total                                          | x                                          | x                        | 0                                           | x                                       | 1,130,222                                  | 1,106,589                | 612                                         | 23,021                                  | 計<br>Total                                          |                                 |
|                                                   |                                                     |                                            |                          |                                             |                                         |                                            |                          |                                             |                                         |                                                     |                                 |
| 名 古 屋<br>Nagoya                                   | 岐 阜<br>Gifu                                         | x                                          | x                        | -                                           | x                                       | 706,618                                    | 698,913                  | 154                                         | 7,551                                   | 岐 阜<br>Gifu                                         | 名 古 屋<br>Nagoya                 |
|                                                   | 静 岡<br>Shizuoka                                     | x                                          | x                        | 0                                           | x                                       | 1,307,155                                  | 1,292,360                | 520                                         | 14,275                                  | 静 岡<br>Shizuoka                                     |                                 |
|                                                   | 愛 知<br>Aichi                                        | 56,580                                     | 56,572                   | 1                                           | 7                                       | 4,672,322                                  | 4,615,120                | 653                                         | 56,549                                  | 愛 知<br>Aichi                                        |                                 |
|                                                   | 三 重<br>Mie                                          | 1,344                                      | 1,343                    | 0                                           | 1                                       | 768,055                                    | 744,917                  | 111                                         | 23,027                                  | 三 重<br>Mie                                          |                                 |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureaus | 78                                         | 2                        | 17                                          | 59                                      | 47,356                                     | 10,690                   | 5,097                                       | 31,569                                  | 局引受分<br>Amount handled by Regional Taxation Bureaus |                                 |
|                                                   | 計<br>Total                                          | 63,902                                     | 63,814                   | 18                                          | 70                                      | 7,501,506                                  | 7,362,000                | 6,535                                       | 132,971                                 | 計<br>Total                                          |                                 |
| 大 阪<br>Osaka                                      | 滋 賀<br>Shiga                                        | 909                                        | 908                      | 0                                           | 1                                       | 386,842                                    | 381,986                  | 65                                          | 4,790                                   | 滋 賀<br>Shiga                                        | 大 阪<br>Osaka                    |
|                                                   | 京 都<br>Kyoto                                        | x                                          | x                        | 0                                           | x                                       | 1,403,682                                  | 1,390,039                | 164                                         | 13,479                                  | 京 都<br>Kyoto                                        |                                 |
|                                                   | 大 阪<br>Osaka                                        | 70,933                                     | 70,899                   | 1                                           | 33                                      | 7,012,685                                  | 6,936,779                | 1,178                                       | 74,729                                  | 大 阪<br>Osaka                                        |                                 |
|                                                   | 兵 庫<br>Hyogo                                        | 3,126                                      | 3,123                    | 0                                           | 3                                       | 1,947,248                                  | 1,924,630                | 386                                         | 22,232                                  | 兵 庫<br>Hyogo                                        |                                 |
|                                                   | 奈 良<br>Nara                                         | 769                                        | 768                      | -                                           | 0                                       | 277,934                                    | 273,752                  | 132                                         | 3,510                                   | 奈 良<br>Nara                                         |                                 |
|                                                   | 和歌山<br>Wakayama                                     | x                                          | x                        | 0                                           | x                                       | 287,002                                    | 281,634                  | 71                                          | 5,297                                   | 和歌山<br>Wakayama                                     |                                 |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureaus | 169                                        | 2                        | 5                                           | 162                                     | 96,156                                     | 22,801                   | 6,606                                       | 66,749                                  | 局引受分<br>Amount handled by Regional Taxation Bureaus |                                 |
|                                                   | 計<br>Total                                          | 79,309                                     | 79,099                   | 7                                           | 203                                     | 11,411,010                                 | 11,211,622               | 8,602                                       | 190,786                                 | 計<br>Total                                          |                                 |
| 広 島<br>Hiroshima                                  | 鳥 取<br>Tottori                                      | 269                                        | 268                      | 0                                           | 1                                       | 130,263                                    | 128,372                  | 65                                          | 1,826                                   | 鳥 取<br>Tottori                                      | 広 島<br>Hiroshima                |
|                                                   | 島 根<br>Shimane                                      | 503                                        | 501                      | -                                           | 2                                       | 171,415                                    | 169,965                  | 17                                          | 1,434                                   | 島 根<br>Shimane                                      |                                 |
|                                                   | 岡 山<br>Okayama                                      | x                                          | x                        | 0                                           | x                                       | 827,455                                    | 804,539                  | 177                                         | 22,740                                  | 岡 山<br>Okayama                                      |                                 |
|                                                   | 広 島<br>Hiroshima                                    | x                                          | x                        | 1                                           | x                                       | 1,150,117                                  | 1,137,405                | 202                                         | 12,509                                  | 広 島<br>Hiroshima                                    |                                 |
|                                                   | 山 口<br>Yamaguchi                                    | 1,226                                      | 1,224                    | -                                           | 1                                       | 644,940                                    | 624,769                  | 113                                         | 20,058                                  | 山 口<br>Yamaguchi                                    |                                 |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureaus | 39                                         | 2                        | 16                                          | 21                                      | 17,269                                     | 3,575                    | 1,223                                       | 12,471                                  | 局引受分<br>Amount handled by Regional Taxation Bureaus |                                 |
|                                                   | 計<br>Total                                          | 27,067                                     | 27,022                   | 17                                          | 28                                      | 2,941,459                                  | 2,868,625                | 1,796                                       | 71,038                                  | 計<br>Total                                          |                                 |
| 高 松<br>Takamatsu                                  | 徳 島<br>Tokushima                                    | 1,086                                      | 1,086                    | 0                                           | 0                                       | 220,300                                    | 218,839                  | 21                                          | 1,440                                   | 徳 島<br>Tokushima                                    | 高 松<br>Takamatsu                |
|                                                   | 香 川<br>Kagawa                                       | x                                          | x                        | 0                                           | x                                       | 344,307                                    | 340,236                  | 54                                          | 4,017                                   | 香 川<br>Kagawa                                       |                                 |
|                                                   | 愛 媛<br>Ehime                                        | x                                          | x                        | 0                                           | x                                       | 543,771                                    | 528,880                  | 67                                          | 14,824                                  | 愛 媛<br>Ehime                                        |                                 |
|                                                   | 高 知<br>Kochi                                        | 558                                        | 557                      | 0                                           | 1                                       | 171,902                                    | 169,444                  | 22                                          | 2,436                                   | 高 知<br>Kochi                                        |                                 |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureaus | 8                                          | 2                        | 3                                           | 3                                       | 7,195                                      | 1,251                    | 905                                         | 5,059                                   | 局引受分<br>Amount handled by Regional Taxation Bureaus |                                 |
|                                                   | 計<br>Total                                          | 13,140                                     | 13,131                   | 3                                           | 5                                       | 1,287,474                                  | 1,258,650                | 1,069                                       | 27,735                                  | 計<br>Total                                          |                                 |
| 福 岡<br>Fukuoka                                    | 福 岡<br>Fukuoka                                      | x                                          | x                        | 0                                           | x                                       | 1,950,666                                  | 1,927,810                | 501                                         | 22,355                                  | 福 岡<br>Fukuoka                                      | 福 岡<br>Fukuoka                  |
|                                                   | 佐 賀<br>Saga                                         | x                                          | x                        | -                                           | x                                       | 207,521                                    | 204,742                  | 92                                          | 2,687                                   | 佐 賀<br>Saga                                         |                                 |
|                                                   | 長 崎<br>Nagasaki                                     | x                                          | x                        | 0                                           | x                                       | 282,398                                    | 278,117                  | 77                                          | 4,204                                   | 長 崎<br>Nagasaki                                     |                                 |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureaus | 122                                        | 99                       | 3                                           | 20                                      | 33,243                                     | 5,423                    | 4,482                                       | 23,338                                  | 局引受分<br>Amount handled by Regional Taxation Bureaus |                                 |
|                                                   | 計<br>Total                                          | x                                          | x                        | 4                                           | x                                       | 2,473,828                                  | 2,416,092                | 5,152                                       | 52,584                                  | 計<br>Total                                          |                                 |
|                                                   |                                                     |                                            |                          |                                             |                                         |                                            |                          |                                             |                                         |                                                     |                                 |
| 熊 本<br>Kumamoto                                   | 熊 本<br>Kumamoto                                     | x                                          | x                        | 0                                           | x                                       | 479,623                                    | 472,245                  | 155                                         | 7,223                                   | 熊 本<br>Kumamoto                                     | 熊 本<br>Kumamoto                 |
|                                                   | 大 分<br>Oita                                         | x                                          | x                        | 0                                           | x                                       | 399,896                                    | 389,039                  | 108                                         | 10,749                                  | 大 分<br>Oita                                         |                                 |
|                                                   | 宮 崎<br>Miyazaki                                     | 2,130                                      | 2,128                    | -                                           | 2                                       | 290,137                                    | 286,467                  | 48                                          | 3,622                                   | 宮 崎<br>Miyazaki                                     |                                 |
|                                                   | 鹿児島<br>Kagoshima                                    | 1,238                                      | 1,237                    | 0                                           | 1                                       | 379,863                                    | 374,212                  | 128                                         | 5,522                                   | 鹿児島<br>Kagoshima                                    |                                 |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Bureaus | 22                                         | 0                        | 6                                           | 15                                      | 12,294                                     | 888                      | 1,444                                       | 9,962                                   | 局引受分<br>Amount handled by Regional Taxation Bureaus |                                 |
|                                                   | 計<br>Total                                          | x                                          | x                        | 6                                           | x                                       | 1,561,812                                  | 1,522,851                | 1,882                                       | 37,079                                  | 計<br>Total                                          |                                 |
| 沖 縄<br>Okinawa                                    | 沖 縄<br>Okinawa                                      | 5,258                                      | 5,248                    | 3                                           | 6                                       | 445,099                                    | 433,271                  | 88                                          | 11,739                                  | 沖 縄<br>Okinawa                                      | 沖 縄<br>Okinawa                  |
|                                                   | 局引受分<br>Amount handled by Regional Taxation Office  | 610                                        | 0                        | 0                                           | 610                                     | 6,649                                      | 1,289                    | 220                                         | 5,139                                   | 局引受分<br>Amount handled by Regional Taxation Office  |                                 |
|                                                   | 計<br>Total                                          | 5,868                                      | 5,249                    | 4                                           | 616                                     | 451,748                                    | 434,560                  | 309                                         | 16,879                                  | 計<br>Total                                          |                                 |
|                                                   |                                                     |                                            |                          |                                             |                                         |                                            |                          |                                             |                                         |                                                     |                                 |
|                                                   |                                                     |                                            |                          |                                             |                                         |                                            |                          |                                             |                                         |                                                     |                                 |
|                                                   |                                                     |                                            |                          |                                             |                                         |                                            |                          |                                             |                                         |                                                     |                                 |
| 全 国 計 Grand Total                                 |                                                     | 1,137,890                                  | 1,134,576                | 117                                         | 3,197                                   | 82,149,064                                 | 80,495,208               | 62,751                                      | 1,591,105                               | 全 国 計 Grand Total                                   |                                 |

(注) 1 この表は、(1)「国税徴収状況」を都道府県別に示したものである。

2 局引受分とは、国税通則法第43条第3項の規定に基づき税務署長から国税局長に徴収の引継ぎが行われたものである。

Note: 1 This table shows "(1) Statistics of national tax collection" by prefectures.

2 "Amount handled by Regional Taxation Bureaus (Office)" "results from handovers of collection to Regional Commissioner by District Director based upon General Law of National Taxes, Sec.43, Para.3.



## 17-2 物納及び年賦延納

## Payment in Kind and Postponement of Annual Payment

## (1) 物納状況

Statistics of payment in kind

| 区 分<br>Type                                    |            |                                  | 相 続 税<br>Inheritance tax |               |
|------------------------------------------------|------------|----------------------------------|--------------------------|---------------|
|                                                |            |                                  | 件 数<br>Number of cases   | 金 額<br>Amount |
| Statistics of application and permission, etc. | 申請及び許可等の状況 | 令和3年度許可未済                        | 件                        | 百万円           |
|                                                |            | Unsettled permissions for FY2021 | 27                       | 2,186         |
|                                                |            | 令和4年度申請                          | 52                       | 9,136         |
|                                                |            | Applications for FY2022          |                          |               |
|                                                |            | 更正減等                             | -                        | 52            |
|                                                |            | Reduction by correction, etc.    |                          |               |
|                                                |            | 処 理                              |                          |               |
|                                                |            | 取 下 げ                            | 6                        | 485           |
|                                                |            | Withdrawal                       |                          |               |
|                                                |            | 却 下                              | 2                        | 67            |
| Statistics after permission                    | 許可後の状況     | 許可                               |                          |               |
|                                                |            | 許可未済                             | 54                       | 10,016        |
|                                                |            | Unsettled permissions            |                          |               |
|                                                |            | 令和3年度収納未済                        | 17                       | 702           |
|                                                |            | Unsettled collections for FY2021 |                          |               |
|                                                |            | 許可取消等                            | -                        | -             |
|                                                |            | Cancelled permissions, etc.      |                          |               |
|                                                |            | 収 納                              | 54                       | 10,016        |
|                                                |            | Collection                       |                          |               |
|                                                |            | 収納未済                             | -                        | -             |
| Statistics of withdrawal of payment in kind    | 物納の撤回状況    | Unsettled collection             |                          |               |
|                                                |            | 令和3年度引継未済                        | -                        | -             |
|                                                |            | Unsettled handover for FY2021    |                          |               |
|                                                |            | 許可取消等                            | -                        | -             |
|                                                |            | Cancelled permissions, etc.      |                          |               |
|                                                |            | 引 継                              | 54                       | 10,031        |
|                                                |            | Handover                         |                          |               |
|                                                |            | 引継未済                             | -                        | -             |
|                                                |            | Unsettled handover               |                          |               |
|                                                |            | 令和3年度承認未済                        | -                        | -             |
|                                                |            | Unsettled approvals for FY2021   |                          |               |
|                                                |            | 令和4年度申請                          | -                        | -             |
|                                                |            | Applications for FY2022          |                          |               |
|                                                |            | 取 下 げ                            | -                        | -             |
|                                                |            | Withdrawal                       |                          |               |
|                                                |            | 却 下                              | -                        | -             |
|                                                |            | Dismissal                        |                          |               |
|                                                |            | 承認                               | -                        | -             |
|                                                |            | Approvals                        |                          |               |
|                                                |            | 承認未済                             | -                        | -             |
|                                                |            | Unsettled approvals              |                          |               |

調査対象等： 令和4年4月1日から令和5年3月31日までの間に相続税の物納（平成7年3月17日法律第55号改正前の租税特別措置法第70条の10の特例物納を含む。）について申請、許可、収納等のあったものである。

用語の説明： 1 「収納」とは、国に完全に所有権が移転されたことをいう。

2 「引継」とは、収納済の物納財産を財務局へ引き渡したことをいう。

(注) 1 「許可」欄の外書の件数は、許可した年度内に更正減又は許可取消し等により全部を控除した件数である。

2 「許可」欄の外書の金額は、許可した年度内に更正減又は許可取消し等により全部又は一部を控除した金額である。

3 「収納」欄の外書の金額は、過誤納額である。

Subject of survey： Subjects are applications, permissions, and collections, etc. for payment in kind of inheritance tax (including special payment in kind provided by Special Taxation Measures Law, Sec.70-10 before amendment of Law 55 on March 17, 1995) between April 1, 2022 and March 31, 2023.

Terminology: 1 “Amount collected” means the value of property subjected to payment in kind, the ownership of which was completely transferred to the government.

2 “Amount of handover” means the value of collected property subjected to payment in kind, which was handed over to the Local Financial Bureau.

Note: 1. The figures preceded by “Excluding” in the column “Permission” mean the number of cases which were all deducted by reduction through correction or cancel of permission, etc. during the permitted fiscal year.

2. The figures preceded by “Excluding” in the column “Permission” mean the value of properties which were all or partially deducted by reduction through correction or cancel of permission, etc. during the permitted fiscal year.

3. The figure preceded by “Excluding” in the column “Collection” means the amount of overpayment.

## (2) 物納財産の内訳

Breakdown of properties paid in kind

| 区 分<br>Type                                 |                       |  | 物 納 許 可<br>Permission of payment in kind |                             |
|---------------------------------------------|-----------------------|--|------------------------------------------|-----------------------------|
|                                             |                       |  | 物 件 数<br>Number of cases                 | 金 額<br>Amount               |
| Types of properties paid in kind<br>物納財産の種類 | 土 地<br>Land           |  | 件<br>Case<br>40                          | 百万円<br>Million yen<br>1,053 |
|                                             | 建 物<br>Building       |  | —                                        | —                           |
|                                             | 有 価 証 券<br>Securities |  | 220                                      | 8,484                       |
|                                             | そ の 他<br>Others       |  | 21                                       | 478                         |
|                                             | 計<br>Total            |  | 281                                      | 10,016                      |
|                                             |                       |  |                                          |                             |

(注) 令和4年度における相続税の物納の実績を示したものである。

Note: Table shows statistics of payment in kind for FY2022.

## (3) 年賦延納状況

Statistics of postponement of annual payment

| 区 分<br>Type                        |                                                                                                      | 相 続 税<br>Inheritance tax |               | 贈 与 税<br>Gift tax      |               | 所 得 税<br>Income tax    |               | 合 計<br>Total           |               |
|------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|
|                                    |                                                                                                      | 件 数<br>Number of cases   | 金 額<br>Amount | 件 数<br>Number of cases | 金 額<br>Amount | 件 数<br>Number of cases | 金 額<br>Amount | 件 数<br>Number of cases | 金 額<br>Amount |
| Status of collection<br>申請及び許可等の状況 | 外<br>Exc.                                                                                            | —                        | —             | —                      | —             | —                      | —             | —                      | —             |
|                                    | 令和3年度許可未済<br>Unsettled permissions for FY2021                                                        | 351                      | 21,257        | 88                     | 174           | —                      | —             | 439                    | 21,431        |
|                                    | 外<br>Exc.                                                                                            | 1                        | 4             | —                      | —             | —                      | —             | 1                      | 4             |
|                                    | 令和4年度申請<br>Applications for FY2022                                                                   | 1,086                    | 48,418        | 156                    | 307           | —                      | —             | 1,242                  | 48,725        |
|                                    | 外<br>Exc.                                                                                            | 1                        | 4             | —                      | —             | —                      | —             | 1                      | 4             |
|                                    | 更正減等<br>Reduction by correction, etc.                                                                | 5                        | 144           | —                      | —             | —                      | —             | 5                      | 144           |
|                                    | 取 下 げ<br>Withdrawals                                                                                 | 242                      | 10,899        | 22                     | 91            | —                      | —             | 264                    | 10,990        |
|                                    | 却 下<br>Dismissals                                                                                    | 9                        | 140           | —                      | —             | —                      | —             | 9                      | 140           |
|                                    | 許 可<br>Permissions                                                                                   | 856                      | 42,083        | 136                    | 235           | —                      | —             | 992                    | 42,318        |
|                                    | 許可未済<br>Unsettled permissions                                                                        | 325                      | 16,410        | 86                     | 154           | —                      | —             | 411                    | 16,564        |
|                                    | 徴収決定<br>Determination for collection                                                                 | 7,549                    | 21,065        | 577                    | 160           | —                      | —             | 8,126                  | 21,225        |
|                                    | 令和3年度以前許可分<br>For permissions made before FY2021                                                     | 441                      | 8,764         | 114                    | 97            | —                      | —             | 555                    | 8,862         |
| Statistics of collection<br>徴収状況   | 令和4年度許可分<br>For permissions made during FY2022                                                       | 661                      | 607           | 222                    | 51            | —                      | —             | 883                    | 658           |
|                                    | 収 納 未 済<br>Unsettled collection                                                                      |                          |               |                        |               |                        |               |                        |               |
|                                    | 延納現在額（徴収決定未済）<br>Current amount of postponed tax payment<br>(Unsettled determination for collection) | 5,583                    | 99,768        | 301                    | 363           | —                      | —             | 5,884                  | 100,131       |

調査対象等：令和4年4月1日から令和5年3月31日までの間に相続税及び贈与税の年賦延納並びに所得税法第132条の規定による所得税の延納について、申請、許可、許可未済等のあったものである。

(注) 「令和3年度許可未済」及び「令和4年度申請」欄の外書は、他署管内からの転入者分、「更正減等」欄の外書は、他署管内への転出者分である。

Subject of survey: This table shows the statistics of the postponement of tax payment of inheritance tax and gift tax and that of income tax according to the provision of Income Tax Law, Sec. 132. such as applications, permissions, and Unsettled permissions, etc. which were made between April 1, 2022 and March 31, 2023.

Note: The figures preceded by "Excluding" in the column "Unsettled permissions for FY2021" and "Applications for FY2022" are those for transferees from other regions, and the figures preceded by "Excluding" in the column "Reduction by correction, etc" are those for transferees from other regions.





# 18 国 税 滞 納

## National Tax Delinquency

## (1) 発生及び整理の状況

Statistics of accrual and procedure for tax delinquency

| 区 分<br>Type        |        | 発 生 の 状 況<br>Status of accrual      |                                 |                                          |                                 |                        |  |
|--------------------|--------|-------------------------------------|---------------------------------|------------------------------------------|---------------------------------|------------------------|--|
|                    |        | 期 首 滞 納<br>Beginning delinquent tax |                                 | 新 規 発 生 滞 納<br>Newly accrued delinquency |                                 | 合 計<br>Grand Total     |  |
|                    |        | 件 数<br>Number of cases              | 税 額<br>Amount of tax            | 件 数<br>Number of cases                   | 税 額<br>Amount of tax            | 件 数<br>Number of cases |  |
| 年 度<br>Fiscal Year |        | 件<br>Case                           | 外<br>Exc.<br>百万円<br>Million yen | 件<br>Case                                | 外<br>Exc.<br>百万円<br>Million yen | 件<br>Case              |  |
| 平成29年度             | FY2017 | 2, 829, 645                         | 78, 821<br>897, 072             | 1, 323, 799                              | 97, 785<br>615, 478             | 4, 153, 444            |  |
| 30                 | 2018   | 2, 621, 985                         | 77, 709<br>853, 060             | 1, 309, 145                              | 94, 818<br>614, 251             | 3, 931, 130            |  |
| 令和元                | 2019   | 2, 425, 105                         | 75, 007<br>811, 788             | 1, 008, 920                              | 86, 627<br>552, 752             | 3, 434, 025            |  |
| 2                  | 2020   | 2, 156, 033                         | 69, 406<br>755, 411             | 1, 130, 213                              | 97, 287<br>591, 596             | 3, 286, 246            |  |
| 3                  | 2021   | 2, 208, 019                         | 86, 402<br>828, 620             | 1, 313, 254                              | 112, 353<br>752, 667            | 3, 521, 273            |  |
| 4                  | 2022   | 2, 206, 909                         | 95, 692<br>885, 716             | 1, 254, 931                              | 102, 243<br>719, 556            | 3, 461, 840            |  |

資料：徴収課調

調査対象等：各年の4月1日から翌年3月31日までの間における滞納の繰越、新規発生及び処理等の国税の滞納状況を示したものである。

- (注) 1 件数は納期ごとに1件として計算し、加算税のうち、本税と納期を同一にするものは、本税と合わせて1件として掲げた。
- 2 上記の計数は、国税の滞納状況を示したものであるため、地方消費税は含まない。ただし、地方税法附則第九条の四の規定により、当分の間、国が消費税の賦課徴収と併せて地方消費税の賦課徴収を行うものとされていることから、各年度欄の外書として地方消費税の滞納状況を示している。

## (2) 税目別の発生及び整理の状況

Statistics of accrual and procedure by tax type

| 区 分<br>Type                            |       |        | 発 生 の 状 況<br>Status of accrual      |                              |                                          |                              |                        |  |
|----------------------------------------|-------|--------|-------------------------------------|------------------------------|------------------------------------------|------------------------------|------------------------|--|
|                                        |       |        | 期 首 滞 納<br>Beginning delinquent tax |                              | 新 規 発 生 滞 納<br>Newly accrued delinquency |                              | 合 計<br>Grand Total     |  |
|                                        |       |        | 件 数<br>Number of cases              | 税 額<br>Amount of tax         | 件 数<br>Number of cases                   | 税 額<br>Amount of tax         | 件 数<br>Number of cases |  |
| 源泉所得税<br>Withholding<br>income tax     | 令和2年度 | FY2020 | 347, 388                            | 百万円<br>108, 993              | 54, 637                                  | 百万円<br>19, 531               | 402, 025               |  |
|                                        | 3     | 2021   | 322, 004                            | 105, 357                     | 94, 576                                  | 39, 309                      | 416, 580               |  |
|                                        | 4     | 2022   | 325, 934                            | 113, 662                     | 71, 967                                  | 39, 673                      | 397, 901               |  |
| 申告所得税<br>Self-assessment<br>income tax | 令和2年度 | FY2020 | 837, 493                            | 223, 805                     | 565, 119                                 | 117, 083                     | 1, 402, 612            |  |
|                                        | 3     | 2021   | 907, 712                            | 228, 816                     | 627, 385                                 | 171, 948                     | 1, 535, 097            |  |
|                                        | 4     | 2022   | 857, 493                            | 239, 246                     | 614, 503                                 | 175, 622                     | 1, 471, 996            |  |
| 法人税<br>Corporation tax                 | 令和2年度 | FY2020 | 87, 060                             | 94, 552                      | 60, 164                                  | 80, 503                      | 147, 224               |  |
|                                        | 3     | 2021   | 90, 029                             | 108, 095                     | 66, 486                                  | 99, 451                      | 156, 515               |  |
|                                        | 4     | 2022   | 95, 745                             | 118, 006                     | 71, 265                                  | 95, 563                      | 167, 010               |  |
| 相続税<br>Inheritance tax                 | 令和2年度 | FY2020 | 11, 360                             | 57, 160                      | 13, 838                                  | 23, 615                      | 25, 198                |  |
|                                        | 3     | 2021   | 12, 330                             | 56, 119                      | 15, 202                                  | 32, 541                      | 27, 532                |  |
|                                        | 4     | 2022   | 9, 777                              | 51, 693                      | 16, 186                                  | 36, 743                      | 25, 963                |  |
| 消費税<br>Consumption<br>tax              | 令和2年度 | FY2020 | 834, 563                            | 外Exc.<br>69, 406<br>266, 849 | 382, 407                                 | 外Exc.<br>97, 287<br>345, 605 | 1, 216, 970            |  |
|                                        | 3     | 2021   | 831, 538                            | 86, 402<br>324, 541          | 450, 855                                 | 112, 353<br>399, 743         | 1, 282, 393            |  |
|                                        | 4     | 2022   | 866, 360                            | 95, 692<br>355, 072          | 418, 521                                 | 102, 243<br>362, 994         | 1, 284, 881            |  |
| そ の 他<br>Others                        | 令和2年度 | FY2020 | 38, 169                             | 4, 052                       | 54, 048                                  | 5, 259                       | 92, 217                |  |
|                                        | 3     | 2021   | 44, 406                             | 5, 692                       | 58, 750                                  | 9, 675                       | 103, 156               |  |
|                                        | 4     | 2022   | 51, 600                             | 8, 037                       | 62, 489                                  | 8, 961                       | 114, 089               |  |
| 合 計<br>Grand total                     | 令和2年度 | FY2020 | 2, 156, 033                         | 外Exc.<br>69, 406<br>755, 411 | 1, 130, 213                              | 外Exc.<br>97, 287<br>591, 596 | 3, 286, 246            |  |
|                                        | 3     | 2021   | 2, 208, 019                         | 86, 402<br>828, 620          | 1, 313, 254                              | 112, 353<br>752, 667         | 3, 521, 273            |  |
|                                        | 4     | 2022   | 2, 206, 909                         | 95, 692<br>885, 716          | 1, 254, 931                              | 102, 243<br>719, 556         | 3, 461, 840            |  |

資料：徴収課調

- (注) 1 この表は、「(1)発生及び整理の状況」を税目別に示したものである。
- 2 「源泉所得税」には、源泉所得税及復興特別所得税を含む。
- 3 「申告所得税」には、申告所得税及復興特別所得税を含む。
- 4 「相続税」には、贈与税を含む。
- 5 上記の計数は、国税の滞納状況を示したものであるため、地方消費税は含まない。ただし、地方税法附則第九条の四の規定により、当分の間、国が消費税の賦課徴収と併せて地方消費税の賦課徴収を行うものとされていることから、「消費税」及び「合計」欄の外書として地方消費税の滞納状況を示している。

|                           | 整 理 の 状 況<br>Status of procedure   |                           |                                          |                           |                 | 区 分<br>Type |  |
|---------------------------|------------------------------------|---------------------------|------------------------------------------|---------------------------|-----------------|-------------|--|
|                           | 整 理 済 滞 納<br>Delinquency processed |                           | 整 理 中 の 滞 納<br>Delinquency in processing |                           |                 |             |  |
| 税 額<br>Amount of tax      | 件 数<br>Number of cases             | 税 額<br>Amount of tax      | 件 数<br>Number of cases                   | 税 額<br>Amount of tax      | 年 度 Fiscal Year |             |  |
| 外 百万円<br>Exc. Million yen | 件<br>Case                          | 外 百万円<br>Exc. Million yen | 件<br>Case                                | 外 百万円<br>Exc. Million yen |                 |             |  |
| 176,606                   |                                    | 98,897                    |                                          | 77,709                    | 平成29年度 FY2017   |             |  |
| 1,512,550                 | 1,531,459                          | 659,490                   | 2,621,985                                | 853,060                   |                 |             |  |
| 172,527                   |                                    | 97,520                    |                                          | 75,007                    | 30 2018         |             |  |
| 1,467,311                 | 1,506,025                          | 655,523                   | 2,425,105                                | 811,788                   | 2019            |             |  |
| 161,634                   |                                    | 92,228                    |                                          | 69,406                    | 令和元 2020        |             |  |
| 1,364,540                 | 1,277,992                          | 609,129                   | 2,156,033                                | 755,411                   | 2021            |             |  |
| 166,693                   |                                    | 80,291                    |                                          | 86,402                    | 2 2022          |             |  |
| 1,347,007                 | 1,078,227                          | 518,387                   | 2,208,019                                | 828,620                   |                 |             |  |
| 198,755                   |                                    | 103,063                   |                                          | 95,692                    | 3               |             |  |
| 1,581,287                 | 1,314,364                          | 695,571                   | 2,206,909                                | 885,716                   |                 |             |  |
| 197,935                   |                                    | 105,616                   |                                          | 92,319                    | 4               |             |  |
| 1,605,272                 | 1,343,826                          | 710,418                   | 2,118,014                                | 894,854                   |                 |             |  |

Source: Collection Division

Subject of survey, etc.: This table shows the statistics of national tax delinquency such as carry-over of delinquency, newly accrued delinquency, procedures, etc. which were made in each fiscal year (April 1 to March 31).

Note: 1 The numbers of cases are counted independently by the period of tax payment. With respect to the case of additional tax, when its period of tax payment is the same as that for the original tax, the couple of the additional tax and the original tax is counted as one case.

2 Since the figures above indicate the situation for national tax delinquency, local consumption tax is not included. However, for the time being, because the national government is responsible for assessing and collecting national and local consumption taxes simultaneously based on the schedule 9-4 of the Local Tax Act, the situation for local consumption tax delinquency is indicated separately in the fiscal in the fiscal year column.

|                      | 整 理 の 状 況<br>Status of procedure   |                      |                                          |                      | 区 分<br>Type  |                            |
|----------------------|------------------------------------|----------------------|------------------------------------------|----------------------|--------------|----------------------------|
|                      | 整 理 済 滞 納<br>Delinquency processed |                      | 整 理 中 の 滞 納<br>Delinquency in processing |                      |              |                            |
| 税 額<br>Amount of tax | 件 数<br>Number of cases             | 税 額<br>Amount of tax | 件 数<br>Number of cases                   | 税 額<br>Amount of tax |              |                            |
| 百万円<br>Million yen   | 件<br>Case                          | 百万円<br>Million yen   | 件<br>Case                                | 百万円<br>Million yen   |              |                            |
| 128,524              | 80,021                             | 23,167               | 322,004                                  | 105,357              | 令和2年度 FY2020 | 源泉所得税                      |
| 144,666              | 90,646                             | 31,004               | 325,934                                  | 113,662              | 3 2021       | Withholding income tax     |
| 153,335              | 98,252                             | 40,645               | 299,649                                  | 112,690              | 4 2022       |                            |
| 340,888              | 494,900                            | 112,072              | 907,712                                  | 228,816              | 令和2年度 FY2020 | 申告所得税                      |
| 400,764              | 677,604                            | 161,518              | 857,493                                  | 239,246              | 3 2021       | Self-assessment income tax |
| 414,868              | 647,251                            | 161,657              | 824,745                                  | 253,211              | 4 2022       |                            |
| 175,055              | 57,195                             | 66,960               | 90,029                                   | 108,095              | 令和2年度 FY2020 | 法 人 税                      |
| 207,546              | 60,770                             | 89,540               | 95,745                                   | 118,006              | 3 2021       | Corporation tax            |
| 213,569              | 69,551                             | 86,865               | 97,459                                   | 126,704              | 4 2022       |                            |
| 80,775               | 12,868                             | 24,656               | 12,330                                   | 56,119               | 令和2年度 FY2020 | 相 続 税                      |
| 88,660               | 17,755                             | 36,967               | 9,777                                    | 51,693               | 3 2021       | Inheritance tax            |
| 88,436               | 16,830                             | 35,697               | 9,133                                    | 52,739               | 4 2022       |                            |
| 外Exc.<br>166,693     |                                    | 外Exc.<br>80,291      |                                          | 外Exc.<br>86,402      |              |                            |
| 612,454              | 385,432                            | 287,913              | 831,538                                  | 324,541              | 令和2年度 FY2020 | 消 費 税                      |
| 198,755              |                                    | 103,063              |                                          | 95,692               |              | Consumption tax            |
| 724,284              | 416,033                            | 369,212              | 866,360                                  | 355,072              | 3 2021       |                            |
| 197,935              |                                    | 105,616              |                                          | 92,319               |              |                            |
| 718,066              | 454,067                            | 377,153              | 830,814                                  | 340,913              | 4 2022       |                            |
| 9,311                | 47,811                             | 3,619                | 44,406                                   | 5,692                | 令和2年度 FY2020 | そ の 他                      |
| 15,367               | 51,556                             | 7,330                | 51,600                                   | 8,037                | 3 2021       | Others                     |
| 16,998               | 57,875                             | 8,401                | 56,214                                   | 8,597                | 4 2022       |                            |
| 外Exc.<br>166,693     |                                    | 外Exc.<br>80,291      |                                          | 外Exc.<br>86,402      |              |                            |
| 1,347,007            | 1,078,227                          | 518,387              | 2,208,019                                | 828,620              | 令和2年度 FY2020 | 合 計                        |
| 198,755              |                                    | 103,063              |                                          | 95,692               |              | Grand total                |
| 1,581,287            | 1,314,364                          | 695,571              | 2,206,909                                | 885,716              | 3 2021       |                            |
| 197,935              |                                    | 105,616              |                                          | 92,319               |              |                            |
| 1,605,272            | 1,343,826                          | 710,418              | 2,118,014                                | 894,854              | 4 2022       |                            |

Source: Collection Division

Note: 1 This table shows "(1)Statistics of accrual and procedure for tax delinquency" by tax type.

2 "Withholding Income Tax" includes Withholding Income Tax and Special Income Tax for Reconstruction.

3 "Self-assessed Income Tax" includes Self-assessed Income Tax and Special Income Tax for Reconstruction.

4 Figures for "Inheritance tax" includes the gift tax.

5 Since the figures above indicate the situation for national tax delinquency, local consumption tax is not included. However, for the time being, because the national government is responsible for assessing and collecting national and local consumption taxes simultaneously based on the schedule 9-4 of the Local Tax Act, the situation for local consumption tax delinquency is indicated separately in the Consumption tax and Grand total columns.

(3) 国税局別の発生及び整理の状況

Statistics of accrual and procedure by Regional Taxation Bureaus

| 国税局<br>Regional Taxation Bureau | 区 分<br>Type    | 発 生 の 状 況<br>Statistics of accrual  |                      |                                          |                      |                        |
|---------------------------------|----------------|-------------------------------------|----------------------|------------------------------------------|----------------------|------------------------|
|                                 |                | 期 首 滞 納<br>Beginning delinquent tax |                      | 新 規 発 生 滞 納<br>Newly accrued delinquency |                      | 合 計<br>Grand Total     |
|                                 |                | 件 数<br>Number of cases              | 税 額<br>Amount of tax | 件 数<br>Number of cases                   | 税 額<br>Amount of tax | 件 数<br>Number of cases |
|                                 |                | 件<br>Case                           | 百万円<br>Million yen   | 件<br>Case                                | 百万円<br>Million yen   | 件<br>Case              |
| 札 幌                             | Sapporo        | 66,528                              | 23,425               | 43,201                                   | 21,587               | 109,729                |
| 仙 台                             | Sendai         | 119,428                             | 38,345               | 62,994                                   | 31,811               | 182,422                |
| 関東信越                            | Kanto Shinetsu | 222,511                             | 74,515               | 156,088                                  | 68,976               | 378,599                |
| 東 京                             | Tokyo          | 1,079,814                           | 471,926              | 433,912                                  | 323,652              | 1,513,726              |
| 金 沢                             | Kanazawa       | 39,068                              | 10,925               | 21,881                                   | 13,015               | 60,949                 |
| 名 古 屋                           | Nagoya         | 160,498                             | 57,726               | 138,405                                  | 63,438               | 298,903                |
| 大 阪                             | Osaka          | 243,681                             | 109,136              | 182,055                                  | 96,040               | 425,736                |
| 広 島                             | Hiroshima      | 81,970                              | 26,463               | 58,105                                   | 25,822               | 140,075                |
| 高 松                             | Takamatsu      | 25,378                              | 9,480                | 24,054                                   | 12,667               | 49,432                 |
| 福 岡                             | Fukuoka        | 81,894                              | 36,124               | 73,787                                   | 35,522               | 155,681                |
| 熊 本                             | Kumamoto       | 66,206                              | 19,323               | 42,257                                   | 18,290               | 108,463                |
| 沖 縄                             | Okinawa        | 19,933                              | 8,328                | 18,192                                   | 8,736                | 38,125                 |
| 合 計                             | Grand total    | 2,206,909                           | 885,716              | 1,254,931                                | 719,556              | 3,461,840              |

資料：徴収課調

調査期間：令和4年4月1日から令和5年3月31日

- (注) 1 この表は、「(1)発生及び整理の状況」を国税局別にしたものである。  
2 地方消費税は含まない。

| 整 理 の 状 況<br>Statistics of procedure |                        |                      |                                          |                      |
|--------------------------------------|------------------------|----------------------|------------------------------------------|----------------------|
| 整 理 済 滞 納<br>Delinquency processed   |                        |                      | 整 理 中 の 滞 納<br>delinquency in processing |                      |
| 税 額<br>Amount of tax                 | 件 数<br>Number of cases | 税 額<br>Amount of tax | 件 数<br>Number of cases                   | 税 額<br>Amount of tax |
| 百万円<br>Million yen                   | 件<br>Case              | 百万円<br>Million yen   | 件<br>Case                                | 百万円<br>Million yen   |
| 45,012                               | 46,207                 | 22,033               | 63,522                                   | 22,979               |
| 70,156                               | 65,456                 | 32,777               | 116,966                                  | 37,379               |
| 143,491                              | 163,020                | 69,984               | 215,579                                  | 73,507               |
| 795,578                              | 486,371                | 305,415              | 1,027,355                                | 490,163              |
| 23,940                               | 22,619                 | 10,515               | 38,330                                   | 13,425               |
| 121,164                              | 143,272                | 64,304               | 155,631                                  | 56,860               |
| 205,176                              | 197,638                | 103,308              | 228,098                                  | 101,868              |
| 52,285                               | 57,592                 | 25,478               | 82,483                                   | 26,807               |
| 22,147                               | 25,284                 | 12,996               | 24,148                                   | 9,151                |
| 71,646                               | 74,327                 | 36,968               | 81,354                                   | 34,678               |
| 37,613                               | 43,352                 | 18,449               | 65,111                                   | 19,164               |
| 17,064                               | 18,688                 | 8,191                | 19,437                                   | 8,873                |
| 1,605,272                            | 1,343,826              | 710,418              | 2,118,014                                | 894,854              |

Source: Collection Division

Period covered by survey: From April 1, 2022 to March 31, 2023

Note: 1 This table shows “(1) Statistics of accrual and procedure for tax delinquency” by Regional Taxation Bureaus.

2 Figures for local consumption are not included.

# 19 還 付 金

## Refunds

還付金の支払決定の状況

(単位:百万円)

Statistics of payment of refund determined

(In millions yen)

| 区 分<br>Type       |                                                                          | 支 払 決 定 済 額<br>Amount of payment of refund determined |
|-------------------|--------------------------------------------------------------------------|-------------------------------------------------------|
| 平 成 29 年 度        | FY2017                                                                   | 10,150,164                                            |
| 30                | 2018                                                                     | 10,634,542                                            |
| 令 和 元             | 2019                                                                     | 11,607,610                                            |
| 2                 | 2020                                                                     | 12,489,307                                            |
| 3                 | 2021                                                                     | 13,338,829                                            |
| 4                 | 2022                                                                     | 14,913,533                                            |
| 源泉所得税及復興特別所得税     | Withholding Income Tax and<br>Special Income Tax for<br>Reconstruction   | 2,542,927                                             |
| 申告所得税及復興特別所得税     | Self-assessed Income Tax and<br>Special Income Tax for<br>Reconstruction | 233,190                                               |
| 法 人 税             | Corporation tax                                                          | 1,689,894                                             |
| 消 費 税 及 地 方 消 費 税 | Consumption tax and local<br>consumption tax                             | 10,208,832                                            |
| そ の 他             | Others                                                                   | 238,690                                               |
| 還 付 金 合 計         | Total of refunds                                                         | 14,913,533                                            |

資料: 企画課調

調査期間: 令和4年4月1日から令和5年3月31日

(注) 還付加算金を含む。

Source: Revenue Management and processing Division

Period covered by survey: From April 1, 2022 to March 31, 2023

Note: Figures for interest on refund are included.

# 第Ⅴ編 そ の 他

Part V Others

20 そ の 他 Others

## 20 そ の 他

統計表を見る方のために

利用上の注意

### 1 不服審査

この統計表は、令和4会計年度内における国税通則法及び行政不服審査法（行政機関の保有する情報の公開に関する法律に関するものを除く。）による不服申立ての事績を①再調査の請求（改正前：異議申立て）と②審査請求とに分けて掲げたものである。

なお、平成28年4月1日から国税不服申立制度が改正されており、主な改正点は、次のとおりである（改正後の制度は、平成28年4月1日以後に行われる処分に係る不服申立てから適用される。）。

#### ① 不服申立前置の見直し

税務署長等が行った処分に不服がある場合には、納税者の選択により、税務署長等に対する「再調査の請求（改正前：異議申立て）」を行わずに、直接、国税不服審判所長に対する「審査請求」を行うことができるようになった。

#### ② 「異議申立て」から「再調査の請求」への名称変更

税務署長等に対する「異議申立て」が「再調査の請求」へ名称変更された。

「再調査の請求」は改正前の「異議申立て」と基本的な仕組みは変わっていない。

### 2 訴訟事件

この統計表は、令和4会計年度内における賦課又は徴収関係（徴収及び滞納処分）に関連して国、国税局長又は税務署長を当事者又は参加人とする訴訟の事績について①国側被告事件（賦課若しくは徴収関係）と②国側原告事件（徴収関係）に区分して掲げたものである。

なお、原告、被告の区分はすべて当該事件の第1審における原告、被告の区分によるものである。

### 3 直接国税犯則事件（査察事件）

この統計表は、令和4会計年度内における国税通則法に基づく直接国税に係る犯則事件に対する処分の状況について掲げたものである。

### 4 間接国税犯則事件

この統計表は、令和4会計年度内における国税通則法に基づく間接国税に係る犯則事件に関する事績を、①検挙及び処理の状況②通告処分及び履行の状況③酒税の違反行為別検挙の状況④酒税以外の間接税の違反行為別検挙件数に区分して掲げたものである。

### 5 資料収集

この統計表は、令和4事務年度における法定資料・法定外資料の収集状況、「不動産等の譲受けの対価の支払調書」の提出内容の監査事績を掲げたものである。

### 6 税務相談

この統計表は、令和4会計年度における相談等の受理状況、タックスアンサーの利用状況を掲げたものである。

### 7 税理士

この統計表は、令和4会計年度末における税理士試験の受験・合格者数、税理士の登録者数、国税局別の登録者数、通知弁護士・通知弁護士法人の状況を掲げたものである。



## 20 Others

For the people who use the statistical tables

### Notes on use

#### 1 Administrative review

The statistical tables show the statistics of administrative protests filed under General Law of National Taxes and Administrative Appellate Law (except for Law Concerning Access to Information Held by Administrative Organs) during FY2022. The cases are classified into ① request for reexamination (Prior to the revision ; request for reinvestigation), and ② request for reconsideration.

The system of administrative review on national taxes was amended as of April 1 ,2016.The main revision points are as follows (The revised system is applied to requests for review of decision made on or after April 1 ,2016.).

- ① The revision of the principle of petition after a request for review When a taxpayer is dissatisfied with the decision made by the District Director of the Tax Office, etc., the taxpayer can file "a request for reconsideration" directly to Director-General of the Nation Tax Tribunal without first filing "a request for re-examination (Prior to the revision ; request for reinvestigation)" by the taxpayer's choice.
- ② The change of the name from "Request for reinvestigation" to "Request for re-examination"  
"Request for reinvestigation" to the District Director of the Tax Office,etc. has been renamed to "Request for re-examination".  
The basic mechanism of the "Request for re-examination" is unchanged from that of the "Request for reinvestigation" before the revision.

#### 2 Litigation case

The statistical table shows the statistics of litigation cases related to taxation or collection-related matters (collection and procedure for collection of tax delinquency) during FY2022 which involved the government, Regional Commissioner, or Director of Taxation Office as a party concerned or an intervener. The cases are classified into ① the cases where the government is the defendant (taxation or collection-related matters), and ② the cases where the government is the plaintiff (collection-related matters).

The classification of plaintiff and defendant is based on the classification in the court of first instance.

#### 3 Direct national tax crime (Criminal investigation)

The statistical tables show the statistics of dispositions based on Act on General rules of National Taxes related to tax crimes for direct national tax during FY2022.

#### 4 Indirect national tax crime

This statistical table shows the statistics of activities based on Act on General rules of National Taxes related to tax crimes for indirect national tax during FY2022. The activities are analyzed from the following view paints. ① Statistics of arrest and procedure, ② Statistics of notification procedure and fulfillment, ③ Statistics of arrest by type of violations of liquor tax, ④ Status of arrest by type of violations of indirect taxes other than liquor tax.

#### 5 Information Returns

The statistical tables show the statistics of collection of information returns and documents other than information returns, and the statistics of audit on description of submitted "record of payment of compensation for real estate, etc." acquired from July 1,2022 to June 30, 2023.

#### 6 Tax consultation

The statistical tables show the statistics of reception of tax consultation, and the statistics of use of Taxanswer during FY2022.

#### 7 Certified Public Tax Accountant

This statistics table indicates the numbers of all and successful applicants to the Certified Public Tax Accountant Examination, the number of registrations of Certified Public Tax Accountants, its break down for each regional taxation bureaus, and the status of enrolled lawyers and enrolled law corporations, at the end of the fiscal year 2022.

## 20－ 1 不服審査 Administrative Review

### (1) 再調査の請求

Request for re-examination

| 区 分<br>Type   |                                                       | 本年度要処理件数<br>Number of requests processed for the current fiscal year                                 |                                                                     |                                                 |                 |                 | 本年度処理済件数<br>Number of requests processed for the current fiscal year        |                                                   |                                  |                                 |                                 |                                                |
|---------------|-------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------------|-----------------|-----------------|-----------------------------------------------------------------------------|---------------------------------------------------|----------------------------------|---------------------------------|---------------------------------|------------------------------------------------|
|               |                                                       | 前年度未決<br>繰越件数<br>Number of<br>unsettled requests<br>carried over from<br>the previous fiscal<br>year | 本年度に請求した件数<br>Number of cases requested for the current fiscal year |                                                 |                 | 計<br>Total<br>① | みなす<br>審査請求<br>件数<br>Number of<br>deemed<br>requests for<br>reconsideration | みなす<br>取下件数<br>Number of<br>deemed<br>withdrawals | 取下件数<br>Number of<br>withdrawals | 却下件数<br>Number of<br>dismissals | 棄却件数<br>Number of<br>rejections | 全部<br>取消件数<br>Number of<br>whole<br>annulments |
|               |                                                       |                                                                                                      | 処分に<br>係るもの<br>Those related to<br>procedure                        | 不作為に<br>係るもの<br>Those related to<br>nonfeasance | 小 計<br>Subtotal |                 |                                                                             |                                                   |                                  |                                 |                                 |                                                |
|               |                                                       | 内<br>Including                                                                                       | 内<br>Including                                                      | 内<br>Including                                  | 内<br>Including  | 内<br>Including  | 内<br>Including                                                              | 内<br>Including                                    | 内<br>Including                   | 内<br>Including                  | 内<br>Including                  | 内<br>Including                                 |
| 平成29年度        | FY2017                                                | 510                                                                                                  | 1, 797                                                              | －                                               | 1, 797          | 2, 307          | 4                                                                           | 12                                                | 191                              | 197                             | 1, 105                          | 40                                             |
| 30            | 2018                                                  | 585                                                                                                  | 2, 043                                                              | －                                               | 2, 043          | 2, 628          | 9                                                                           | －                                                 | 179                              | 141                             | 1, 549                          | 27                                             |
| 令和元           | 2019                                                  | 497                                                                                                  | 1, 328                                                              | －                                               | 1, 328          | 1, 825          | 4                                                                           | －                                                 | 190                              | 126                             | 1, 014                          | 46                                             |
| 2             | 2020                                                  | 304                                                                                                  | 1, 000                                                              | －                                               | 1, 000          | 1, 304          | 1                                                                           | 9                                                 | 115                              | 68                              | 675                             | 4                                              |
| 3             | 2021                                                  | 338                                                                                                  | 1, 120                                                              | －                                               | 1, 120          | 1, 458          | 28                                                                          | －                                                 | 255                              | 57                              | 777                             | 3                                              |
| 4             | 2022                                                  | 258                                                                                                  | 1, 521                                                              | －                                               | 1, 521          | 1, 779          | －                                                                           | 2                                                 | 159                              | 124                             | 1, 022                          | 18                                             |
| 申告<br>所得税     | Self-assessment<br>income tax                         | 31                                                                                                   | 265                                                                 | －                                               | 265             | 296             | －                                                                           | 1                                                 | 37                               | 17                              | 164                             | 4                                              |
| 源泉<br>所得税     | Withholding<br>income tax                             | 2                                                                                                    | 18                                                                  | －                                               | 18              | 20              | －                                                                           | －                                                 | 9                                | －                               | 6                               | －                                              |
| 法人税           | Corporation tax                                       | 56                                                                                                   | 110                                                                 | －                                               | 110             | 166             | －                                                                           | －                                                 | 21                               | 5                               | 104                             | 4                                              |
| 相続税           | Inheritance tax                                       | 9                                                                                                    | 28                                                                  | －                                               | 28              | 37              | －                                                                           | －                                                 | 2                                | 1                               | 17                              | －                                              |
| 贈与税           | Gift tax                                              | 2                                                                                                    | 6                                                                   | －                                               | 6               | 8               | －                                                                           | －                                                 | －                                | －                               | 4                               | 4                                              |
| 消費税           | Consumption<br>tax                                    | 41                                                                                                   | 300                                                                 | －                                               | 300             | 341             | －                                                                           | －                                                 | 11                               | 10                              | 213                             | －                                              |
| 酒 税           | Liquor tax                                            | －                                                                                                    | －                                                                   | －                                               | －               | －               | －                                                                           | －                                                 | －                                | －                               | －                               | －                                              |
| 復興特別<br>所 得 税 | Special Income<br>Tax for<br>Reconstruction           | 33                                                                                                   | 279                                                                 | －                                               | 279             | 312             | －                                                                           | 1                                                 | 46                               | 17                              | 166                             | 4                                              |
| 復興特別<br>法 人 税 | Special Corporate<br>Income Tax for<br>Reconstruction | 4                                                                                                    | －                                                                   | －                                               | －               | 4               | －                                                                           | －                                                 | －                                | －                               | －                               | －                                              |
| 地 方<br>消費税    | Local<br>consumption<br>tax                           | 41                                                                                                   | 298                                                                 | －                                               | 298             | 339             | －                                                                           | －                                                 | 11                               | 10                              | 212                             | －                                              |
| 地 方<br>法人税    | Local<br>corporation tax                              | 26                                                                                                   | 69                                                                  | －                                               | 69              | 95              | －                                                                           | －                                                 | 3                                | －                               | 74                              | 2                                              |
| その他           | Others                                                | －                                                                                                    | －                                                                   | －                                               | －               | －               | －                                                                           | －                                                 | －                                | －                               | －                               | －                                              |
| 小 計           | Subtotal                                              | 245                                                                                                  | 1, 373                                                              | －                                               | 1, 373          | 1, 618          | －                                                                           | 2                                                 | 140                              | 60                              | 960                             | 18                                             |
| 徴収関係          | Related to<br>collection                              | 13                                                                                                   | 148                                                                 | －                                               | 148             | 161             | －                                                                           | －                                                 | 19                               | 64                              | 62                              | －                                              |
| 合 計           | Total                                                 | 258                                                                                                  | 1, 521                                                              | －                                               | 1, 521          | 1, 779          | －                                                                           | 2                                                 | 159                              | 124                             | 1, 022                          | 18                                             |

(注) 1 内書は国税庁・国税不服審判所分の件数である。

2 税務署長等の処分が平成28年3月31日以前に行われている場合は、「異議申立て」に係るものである。

Note:1 Figures preceded by “Including” are those for National Tax Tribunal or National Tax Agency .

2 In the case of the decision made by the District Director of the Tax Office, etc. on or before March 31,2016, the figures are about requests for reinvestigation.

(単位：件)  
(Number of cases)

| 本年度処理済件数<br>Number of requests processed<br>for the current fiscal year |                                      | 計<br>Total<br>② | 本年度未決<br>繰越件数<br>Carried forward<br>unsettled<br>requests for the<br>current fiscal<br>year<br>①－② |
|-------------------------------------------------------------------------|--------------------------------------|-----------------|----------------------------------------------------------------------------------------------------|
| 一部<br>取消件数<br>Number of<br>partial<br>annulments                        | 変更<br>その他<br>Amendment<br>and others |                 |                                                                                                    |
| 内<br>Including                                                          | 内<br>Including                       | 内<br>Including  | 内<br>Including                                                                                     |
| 173                                                                     | －                                    | 1, 722          | 585                                                                                                |
| 226                                                                     | －                                    | 2, 131          | 497                                                                                                |
| 141                                                                     | －                                    | 1, 521          | 304                                                                                                |
| 94                                                                      | －                                    | 966             | 338                                                                                                |
| 80                                                                      | －                                    | 1, 200          | 258                                                                                                |
| 45                                                                      | －                                    | 1, 370          | 409                                                                                                |
| 14                                                                      | －                                    | 237             | 59                                                                                                 |
| －                                                                       | －                                    | 15              | 5                                                                                                  |
| －                                                                       | －                                    | 134             | 32                                                                                                 |
| 5                                                                       | －                                    | 25              | 12                                                                                                 |
| －                                                                       | －                                    | 8               | －                                                                                                  |
| 6                                                                       | －                                    | 240             | 101                                                                                                |
| －                                                                       | －                                    | －               | －                                                                                                  |
| 14                                                                      | －                                    | 248             | 64                                                                                                 |
| －                                                                       | －                                    | －               | 4                                                                                                  |
| 6                                                                       | －                                    | 239             | 100                                                                                                |
| －                                                                       | －                                    | 79              | 16                                                                                                 |
| －                                                                       | －                                    | －               | －                                                                                                  |
| 45                                                                      | －                                    | 1, 225          | 393                                                                                                |
| －                                                                       | －                                    | 145             | 16                                                                                                 |
| 45                                                                      | －                                    | 1, 370          | 409                                                                                                |

調査対象等： 令和4年4月1日から令和5年3月31日までの間に国税通則法及び行政不服審査法（行政機関の保有する情報の公開に関する法律に関するものを除く。）に基づき「再調査の請求」及び「審査請求」のなされたものを掲げた。

用語の説明： 1 **不作為**とは、行政庁が法令に基づく申請に対し、相当の期間内になんらかの処分その他公権力の行使に当たる行為をすべくにもかかわらず、これをしないことをいう。  
2 **みなす審査請求**とは、国税局長又は税務署長等が再調査の請求を審査請求として取り扱うことを適当と認め、かつ、再調査の請求人がそれに同意したとき、あるいは更正決定等について審査請求がされている場合に、その更正決定等に係る課税標準等についてされた他の更正決定等に対し再調査の請求がされたときに審査請求がされたものとみなされたものをいう。  
3 **みなす取下げ**とは、再調査決定を経ないで審査請求がされた場合に取下げられたものとみなされた再調査の請求及び審査請求がされた日以前に再調査の請求に係る処分の全部を取り消す旨の再調査決定書の謄本を発している場合に取下げられたものとみなされた審査請求をいう。  
4 **取下げ**とは、不服申立人が再調査の請求又は審査請求を撤回したものをいう。  
5 **却下**とは、不服申立ての要件を欠いているため審査の対象にならないと判定されたものをいう。  
6 **棄却**とは、原処分を適法又は妥当と認め不服申立てが認められなかったものをいう。  
7 **取消し又は変更**とは、原処分の全部又は一部に違法又は不当を認め、原処分の全部又は一部を取り消し、又は変更するものをいう。

Subject of survey, etc.: Requests for re-examination, and Requests for reconsideration filed on the basis of General Law of National Taxes and Administrative Appellate Law ( except for Law Concerning Access to Information Held by Administrative Organs ) between April 1,2022 and March 31, 2023.

Terminology: 1 “Nonfeasance” means that an administrative agency do not execute power of public body such as procedures and others within certain period of time with respect to the application based on the law although they should do that.  
2 “Deemed requests for reconsideration” means requests for re-examination which were deemed requests for reconsideration. A request for re-examination is deemed to be a request for reconsideration in the cases such as when Regional Commissioner of the Regional Taxation Bureau or Director of Tax Office considered it appropriate to handle a request for re-examination as a request for reconsideration and the person who filed the request for re-examination agreed with it, or when a request for reconsideration was filed against a correction or determination, etc. , and in that situation a request for re-examination was filed against another correction or determination, etc. which was made about tax base, etc. related to the former correction or determination, etc..  
3 “Deemed withdrawals” refers to requests for re-examination which were deemed to be withdrawn. A request for re-examination is deemed to be withdrawn when a request for reconsideration was filed without waiting for a decision on the request for re-examination. A request for reconsideration is also deemed to be withdrawn when an attested copy of decision on the request for re-examination which annuls wholly the procedures related to the request for re-examination, was issued previous to the date of filing of the request for reconsideration.  
4 “Withdrawal” means withdrawal of a request for re-examination or a request for reconsideration by the person who filed an administrative protest.  
5 “Dismissal” means that an administrative protest was judged as unqualified for consideration due to the lack of requirements for an administrative protest.  
6 “ Rejection” means that the original procedures are judged as legal or appropriate, and an administrative protest is not accepted.  
7 “Annulment or amendment” means the decision which finds wholly or partially the original procedures illegal or unjust, and annuls the original procedures wholly or partially

(2) 審査請求  
Request for reconsideration

| 区 分<br>Type   |                                                       | 本年度要処理件数<br>Number of requests to be processed for the current fiscal year                     |                                                                     |                                             |                                                                   |                 | 計<br>Total<br><br>① |
|---------------|-------------------------------------------------------|------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------|-------------------------------------------------------------------|-----------------|---------------------|
|               |                                                       | 前年度<br>未決繰越件数<br>Number of unsettled<br>requests carried over from<br>the previous fiscal year | 本年度に請求した件数<br>Number of cases requested for the current fiscal year |                                             |                                                                   |                 |                     |
|               |                                                       |                                                                                                | 処分に係るもの<br>Those related to procedure                               | 不作為に係るもの<br>Those related to<br>nonfeasance | みなす<br>審査請求件数<br>Number of deemed requests<br>for reconsideration | 小 計<br>Subtotal |                     |
| 平成29年度        | FY2017                                                | 内<br>Including                                                                                 | 内<br>Including                                                      | 内<br>Including                              | 内<br>Including                                                    | 内<br>Including  | 内<br>Including      |
|               |                                                       | 5                                                                                              | 4                                                                   | 9                                           | 9                                                                 | 9               |                     |
|               |                                                       | 2, 936                                                                                         | 2, 945                                                              | 4                                           | 2, 953                                                            | 4, 889          |                     |
| 30            | 2018                                                  | 7                                                                                              | 1                                                                   | 2                                           | 3                                                                 | 10              |                     |
|               |                                                       | 2, 414                                                                                         | 3, 093                                                              | 2                                           | 3, 104                                                            | 5, 518          |                     |
| 令和元           | 2019                                                  |                                                                                                | 1                                                                   | 2                                           | 3                                                                 | 3               |                     |
|               |                                                       | 2, 595                                                                                         | 2, 557                                                              | 2                                           | 2, 563                                                            | 5, 158          |                     |
| 2             | 2020                                                  |                                                                                                | 1                                                                   | 2                                           | 3                                                                 | 3               |                     |
|               |                                                       | 2, 312                                                                                         | 2, 234                                                              | 2                                           | 2, 237                                                            | 4, 549          |                     |
| 3             | 2021                                                  | 1                                                                                              | 2                                                                   | 3                                           | 5                                                                 | 6               |                     |
|               |                                                       | 2, 221                                                                                         | 2, 451                                                              | 3                                           | 2, 482                                                            | 4, 703          |                     |
| 4             | 2022                                                  | 1                                                                                              | 12                                                                  | 9                                           | 21                                                                | 22              |                     |
|               |                                                       | 2, 421                                                                                         | 3, 024                                                              | 10                                          | 3, 034                                                            | 5, 455          |                     |
| 申 告<br>所得税    | Self-assessment<br>income tax                         |                                                                                                | 7                                                                   | 4                                           | 11                                                                | 11              |                     |
|               |                                                       | 396                                                                                            | 423                                                                 | 4                                           | 427                                                               | 823             |                     |
| 源 泉<br>所得税    | Withholding<br>income tax                             |                                                                                                | 22                                                                  | 24                                          | —                                                                 | 24              |                     |
|               |                                                       |                                                                                                |                                                                     | —                                           |                                                                   | 46              |                     |
| 法人税           | Corporation tax                                       |                                                                                                | 1                                                                   | —                                           | 1                                                                 | 1               |                     |
|               |                                                       | 353                                                                                            | 311                                                                 | —                                           | 311                                                               | 664             |                     |
| 相続税           | Inheritance tax                                       |                                                                                                | 3                                                                   | 3                                           | 6                                                                 | 6               |                     |
|               |                                                       | 100                                                                                            | 87                                                                  | 4                                           | 91                                                                | 191             |                     |
| 贈与税           | Gift tax                                              |                                                                                                | 53                                                                  | 20                                          | —                                                                 | 20              |                     |
|               |                                                       |                                                                                                |                                                                     | —                                           |                                                                   | 73              |                     |
| 消費税           | Consumption<br>tax                                    | 1                                                                                              |                                                                     | 1                                           | 1                                                                 | 2               |                     |
|               |                                                       | 437                                                                                            | 619                                                                 | 1                                           | 620                                                               | 1, 057          |                     |
| 酒 税           | Liquor tax                                            |                                                                                                | —                                                                   | —                                           | —                                                                 | —               |                     |
|               |                                                       |                                                                                                |                                                                     | —                                           |                                                                   |                 |                     |
| 復興特別<br>所 得 税 | Special Income<br>Tax for<br>Reconstruction           |                                                                                                | 334                                                                 | 424                                         | —                                                                 | 424             |                     |
|               |                                                       |                                                                                                |                                                                     | —                                           |                                                                   | 758             |                     |
| 復興特別<br>法 人 税 | Special Corporate<br>Income Tax for<br>Reconstruction |                                                                                                | 28                                                                  | —                                           | —                                                                 | —               |                     |
|               |                                                       |                                                                                                |                                                                     | —                                           |                                                                   | 28              |                     |
| 地 方<br>消費税    | Local<br>consumption tax                              |                                                                                                | 436                                                                 | 615                                         | —                                                                 | 615             |                     |
|               |                                                       |                                                                                                |                                                                     | —                                           |                                                                   | 1, 051          |                     |
| 地 方<br>法人税    | Local<br>corporation tax                              |                                                                                                | 217                                                                 | 239                                         | —                                                                 | 239             |                     |
|               |                                                       |                                                                                                |                                                                     | —                                           |                                                                   | 456             |                     |
| その他           | Others                                                |                                                                                                | 4                                                                   | 54                                          | —                                                                 | 54              |                     |
|               |                                                       |                                                                                                |                                                                     | —                                           |                                                                   | 58              |                     |
| 小 計           | Subtotal                                              | 1                                                                                              | 11                                                                  | 8                                           | 19                                                                | 20              |                     |
|               |                                                       | 2, 380                                                                                         | 2, 816                                                              | 9                                           | 2, 825                                                            | 5, 205          |                     |
| 徴収関係          | Related to<br>collection                              |                                                                                                | 1                                                                   | 1                                           | 2                                                                 | 2               |                     |
|               |                                                       | 41                                                                                             | 208                                                                 | 1                                           | 209                                                               | 250             |                     |
| 合 計           | Total                                                 | 1                                                                                              | 12                                                                  | 9                                           | 21                                                                | 22              |                     |
|               |                                                       | 2, 421                                                                                         | 3, 024                                                              | 10                                          | 3, 034                                                            | 5, 455          |                     |

(注) 内書は国税庁・国税局分の件数である。

Note: Figures preceded by “Including” are those for National Tax Agency or Regional Taxation Bureaus.

(単位：件)  
(Number of cases)

| 本年度処理済件数<br>Number of requests processed for the current fiscal year |                                  |                                 |                                 |                                                |                                                  |                                      | 計<br>Total<br>② | 本年度<br>未決繰越件数<br>Carried forward<br>unsettled requests<br>for the current fiscal<br>year<br>①－② | 区 分<br>Type |                                                                     |
|----------------------------------------------------------------------|----------------------------------|---------------------------------|---------------------------------|------------------------------------------------|--------------------------------------------------|--------------------------------------|-----------------|-------------------------------------------------------------------------------------------------|-------------|---------------------------------------------------------------------|
| みなす<br>取下件数<br>Number of<br>deemed<br>withdrawals                    | 取下件数<br>Number of<br>withdrawals | 却下件数<br>Number of<br>dismissals | 棄却件数<br>Number of<br>rejections | 全部<br>取消件数<br>Number of<br>whole<br>annulments | 一部<br>取消件数<br>Number of<br>partial<br>annulments | 変更<br>その他<br>Amendment<br>and others |                 |                                                                                                 |             |                                                                     |
| 内<br>Including                                                       | 内<br>Including                   | 内<br>Including                  | 内<br>Including                  | 内<br>Including                                 | 内<br>Including                                   | 内<br>Including                       | 内<br>Including  | 内<br>Including                                                                                  |             |                                                                     |
| 2                                                                    | 247                              | 186                             | 1,840                           | 54                                             | 148                                              | 2                                    | 2,475           | 7                                                                                               | 2,414       | 平成29年度 FY2017                                                       |
| 8                                                                    | 261                              | 136                             | 2,310                           | 77                                             | 139                                              | 10                                   | 2,923           | 2                                                                                               | 2,595       | 30 2018                                                             |
| 3                                                                    | 348                              | 134                             | 1,989                           | 90                                             | 285                                              | 3                                    | 2,846           | 3                                                                                               | 2,312       | 令和元 2019                                                            |
| 2                                                                    | 199                              | 93                              | 1,803                           | 65                                             | 168                                              | 2                                    | 2,328           | 1                                                                                               | 2,221       | 2 2020                                                              |
| 1                                                                    | 321                              | 98                              | 1,566                           | 160                                            | 137                                              | 5                                    | 2,282           | 1                                                                                               | 2,421       | 3 2021                                                              |
| 17                                                                   | 286                              | 385                             | 2,263                           | 72                                             | 153                                              | 17                                   | 3,159           | 5                                                                                               | 2,296       | 4 2022                                                              |
| 9                                                                    | 16                               | 57                              | 398                             | 10                                             | 22                                               | 9                                    | 503             | 2                                                                                               | 320         | 申告<br>所得税 Self-assessment<br>income tax                             |
| 8                                                                    | 8                                | —                               | 13                              | —                                              | 3                                                | —                                    | 24              | 22                                                                                              | 22          | 源泉<br>所得税 Withholding<br>income tax                                 |
| 1                                                                    | 55                               | 19                              | 264                             | 17                                             | 18                                               | 1                                    | 373             | 291                                                                                             | 291         | 法人税 Corporation tax                                                 |
| 3                                                                    | 11                               | 13                              | 90                              | 5                                              | 15                                               | 3                                    | 134             | 3                                                                                               | 57          | 相続税 Inheritance tax                                                 |
| 12                                                                   | 2                                | 34                              | —                               | 2                                              | —                                                | —                                    | 50              | 23                                                                                              | 23          | 贈与税 Gift tax                                                        |
| 2                                                                    | 51                               | 89                              | 406                             | 9                                              | 28                                               | 2                                    | 583             | 474                                                                                             | 474         | 消費税 Consumption<br>tax                                              |
| —                                                                    | —                                | —                               | —                               | —                                              | —                                                | —                                    | —               | —                                                                                               | —           | 酒 税 Riquor tax                                                      |
| 23                                                                   | 33                               | 348                             | 10                              | 25                                             | —                                                | 439                                  | 319             | 319                                                                                             | 319         | 復興特別<br>所 得 税 Special Income<br>Tax for<br>Reconstruction           |
| 8                                                                    | —                                | 10                              | 1                               | 1                                              | —                                                | 20                                   | 8               | 8                                                                                               | 8           | 復興特別<br>法 人 税 Special Corporate<br>Income Tax for<br>Reconstruction |
| 51                                                                   | 87                               | 404                             | 8                               | 28                                             | —                                                | 578                                  | 473             | 473                                                                                             | 473         | 地 方<br>消費税 Local<br>consumption tax                                 |
| 25                                                                   | 15                               | 197                             | 11                              | 11                                             | —                                                | 259                                  | 197             | 197                                                                                             | 197         | 地 方<br>法人税 Local<br>corporation tax                                 |
| 2                                                                    | 27                               | 25                              | 1                               | —                                              | —                                                | 55                                   | 3               | 3                                                                                               | 3           | その他 Others                                                          |
| 15                                                                   | 262                              | 342                             | 2,189                           | 72                                             | 153                                              | 15                                   | 3,018           | 5                                                                                               | 2,187       | 小 計 Subtotal                                                        |
| 2                                                                    | 24                               | 43                              | 74                              | —                                              | —                                                | 2                                    | 141             | 109                                                                                             | 109         | 徴収関係<br>Related to<br>collection                                    |
| 17                                                                   | 286                              | 385                             | 2,263                           | 72                                             | 153                                              | 17                                   | 3,159           | 5                                                                                               | 2,296       | 合 計 Total                                                           |

(3) 国税局別の再調査の請求

Request for re-examination by Regional Taxation Bureaus

| 区 分<br>Type                       |                     | 本年度要処理件数<br>Number of requests to be processed for the current fiscal year          |                                                                     |                                             |                 |       | 計<br>Total<br>① | みなす<br>審査請求件数<br>Number of deemed<br>requests for<br>reconsideration |
|-----------------------------------|---------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------|-----------------|-------|-----------------|----------------------------------------------------------------------|
|                                   |                     | 前年度<br>未決繰越件数<br>Carried forward unsettled<br>requests for the current<br>last year | 本年度に請求した件数<br>Number of cases requested for the current fiscal year |                                             |                 |       |                 |                                                                      |
|                                   |                     |                                                                                     | 処分に係るもの<br>Those related to<br>procedure                            | 不作為に係るもの<br>Those related to<br>nonfeasance | 小 計<br>Subtotal |       |                 |                                                                      |
| 国 税 局<br>Regional Taxation Bureau | 札幌 Sapporo          | 1                                                                                   | 49                                                                  | -                                           | 49              | 50    | -               |                                                                      |
|                                   | 仙台 Sendai           | 11                                                                                  | 26                                                                  | -                                           | 26              | 37    | -               |                                                                      |
|                                   | 関東信越 Kanto Shinetsu | 4                                                                                   | 239                                                                 | -                                           | 239             | 243   | -               |                                                                      |
|                                   | 東京 Tokyo            | 外2<br>Excluding                                                                     | 82                                                                  | 602                                         | -               | 602   | 外2<br>Excluding | 684                                                                  |
|                                   | 金 沢 Kanazawa        | 17                                                                                  | 15                                                                  | -                                           | 15              | 32    | -               |                                                                      |
|                                   | 名古屋 Nagoya          | 内2<br>Including                                                                     | 18                                                                  | 94                                          | -               | 94    | 内2<br>Including | 112                                                                  |
|                                   | 大阪 Osaka            | 90                                                                                  | 250                                                                 | -                                           | 250             | 340   | -               |                                                                      |
|                                   | 広島 Hiroshima        | -                                                                                   | 108                                                                 | -                                           | 108             | 108   | -               |                                                                      |
|                                   | 高 松 Takamatsu       | 10                                                                                  | 113                                                                 | -                                           | 113             | 123   | -               |                                                                      |
|                                   | 福岡 Fukuoka          | 17                                                                                  | 23                                                                  | -                                           | 23              | 40    | -               |                                                                      |
|                                   | 熊 本 Kumamoto        | 1                                                                                   | 2                                                                   | -                                           | 2               | 3     | -               |                                                                      |
|                                   | 沖 縄 Okinawa         | 7                                                                                   | -                                                                   | -                                           | -               | 7     | -               |                                                                      |
|                                   | 合 計 Total           | 258                                                                                 | 1,521                                                               | -                                           | 1,521           | 1,779 | -               |                                                                      |

(注) 1 この表は、「(1)再調査の請求」の合計欄を国税局別に示したものである。

2 外書は移送した件数、内書は移送を受けた件数を示す。

3 各件数は、平成28年3月31日以前になされた処分に係る異議申立ての件数を含んでいる。

Note:1 This table shows the breakdown of “Total” of “(1) Request for re-examination” by Regional Taxation Bureaus.

2 The figures preceded by “Excluding” show the number of requests the Regional Tax Bureau has transferred to other Bureau.

The figures preceded by “Including” show the number of requests transferred from other Bureau.

3 Number of cases includes the number of requests for reinvestigation on or before March 31,2016.

(4) 国税不服審判所支部別の審査請求

Request for reconsideration by branches of National Tax Tribunal

| 区 分<br>Type                                          |                               | 本年度要処理件数<br>Number of requests to be processed for the current fiscal year          |                                                                     |                                             |                                                                   |                 | 計<br>Total |
|------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------|-------------------------------------------------------------------|-----------------|------------|
|                                                      |                               | 前年度<br>未決繰越件数<br>Carried forward unsettled<br>requests for the current<br>last year | 本年度に請求した件数<br>Number of cases requested for the current fiscal year |                                             |                                                                   |                 |            |
|                                                      |                               |                                                                                     | 処分に係るもの<br>Those related to<br>procedure                            | 不作為に係るもの<br>Those related to<br>nonfeasance | みなす<br>審査請求件数<br>Number of deemed requests for<br>reconsideration | 小 計<br>Subtotal |            |
| 国 税 不 服 審 判 所 支 部<br>Branch of National Tax Tribunal | 札 幌 Sapporo                   | 47                                                                                  | 225                                                                 | －                                           | －                                                                 | 225             | 272        |
|                                                      | 仙 台 Sendai                    | 97                                                                                  | 62                                                                  | －                                           | －                                                                 | 62              | 159        |
|                                                      | 関東信越 Kanto Shinetsu           | 212                                                                                 | 232                                                                 | －                                           | －                                                                 | 232             | 444        |
|                                                      | 東 京 Tokyo                     | 855                                                                                 | 1,097                                                               | －                                           | －                                                                 | 1,097           | 1,952      |
|                                                      | 金 沢 Kanazawa                  | 7                                                                                   | 28                                                                  | －                                           | －                                                                 | 28              | 35         |
|                                                      | 名 古 屋 Nagoya                  | 298                                                                                 | 200                                                                 | －                                           | －                                                                 | 200             | 498        |
|                                                      | 大 阪 Osaka                     | 282                                                                                 | 626                                                                 | 1                                           | －                                                                 | 627             | 909        |
|                                                      | 広 島 Hiroshima                 | 216                                                                                 | 233                                                                 | －                                           | －                                                                 | 233             | 449        |
|                                                      | 高 松 Takamatsu                 | 104                                                                                 | 145                                                                 | －                                           | －                                                                 | 145             | 249        |
|                                                      | 福 岡 Fukuoka                   | 239                                                                                 | 77                                                                  | －                                           | －                                                                 | 77              | 316        |
|                                                      | 熊 本 Kumamoto                  | 47                                                                                  | 55                                                                  | －                                           | －                                                                 | 55              | 102        |
|                                                      | 沖 縄 Okinawa                   | 16                                                                                  | 32                                                                  | －                                           | －                                                                 | 32              | 48         |
|                                                      | 国税不服審判所 National Tax Tribunal | －                                                                                   | －                                                                   | －                                           | －                                                                 | －               | －          |
| 国 税 庁 National Tax Agency                            | 1                             | 12                                                                                  | 9                                                                   | －                                           | 21                                                                | 22              |            |
| 合 計 Total                                            | 2,421                         | 3,024                                                                               | 10                                                                  | －                                           | 3,034                                                             | 5,455           |            |

(注) この表は、「(2)審査請求」の合計欄を国税不服審判所支部別に示したものである。

Note: This table shows the breakdown of “Total” of “(2) Request for reconsideration” by branches of National Tax Tribunal

(単位：件)

(Number of cases)

| 本年度処理済件数<br>Number of requests processed for the current fiscal year |                                  |                                 |                                 |                                             |                                               |                                       |                 | 本年度<br>未決繰越件数<br>Carried forward<br>unsettled requests<br>for the current fiscal<br>year<br>①－② |
|----------------------------------------------------------------------|----------------------------------|---------------------------------|---------------------------------|---------------------------------------------|-----------------------------------------------|---------------------------------------|-----------------|-------------------------------------------------------------------------------------------------|
| みなす<br>取下件数<br>Number of deemed<br>withdrawals                       | 取下件数<br>Number of<br>withdrawals | 却下件数<br>Number of<br>dismissals | 棄却件数<br>Number of<br>rejections | 全部<br>取消件数<br>Number of whole<br>annulments | 一部<br>取消件数<br>Number of partial<br>annulments | 変 更<br>その他<br>Amendment and<br>others | 計<br>Total<br>② |                                                                                                 |
| -                                                                    | -                                | 1                               | 38                              | -                                           | -                                             | -                                     | 39              | 11                                                                                              |
| -                                                                    | 12                               | 6                               | 15                              | -                                           | -                                             | -                                     | 33              | 4                                                                                               |
| -                                                                    | 31                               | 10                              | 139                             | -                                           | 9                                             | -                                     | 189             | 54                                                                                              |
| -                                                                    | 47                               | 17                              | 326                             | 14                                          | 25                                            | -                                     | 429             | 255                                                                                             |
| -                                                                    | 5                                | 4                               | 23                              | -                                           | -                                             | -                                     | 32              | -                                                                                               |
| -                                                                    | 27                               | 7                               | 66                              | -                                           | -                                             | -                                     | 100             | 12                                                                                              |
| 2                                                                    | 31                               | 59                              | 207                             | 4                                           | 8                                             | -                                     | 311             | 29                                                                                              |
| -                                                                    | 2                                | 2                               | 94                              | -                                           | -                                             | -                                     | 98              | 10                                                                                              |
| -                                                                    | -                                | -                               | 92                              | -                                           | -                                             | -                                     | 92              | 31                                                                                              |
| -                                                                    | 3                                | 14                              | 18                              | -                                           | 3                                             | -                                     | 38              | 2                                                                                               |
| -                                                                    | 1                                | 1                               | -                               | -                                           | -                                             | -                                     | 2               | 1                                                                                               |
| -                                                                    | -                                | 3                               | 4                               | -                                           | -                                             | -                                     | 7               | -                                                                                               |
| 2                                                                    | 159                              | 124                             | 1,022                           | 18                                          | 45                                            | -                                     | 1,370           | 409                                                                                             |

(単位：件)

(Number of cases)

| 本年度処理済件数<br>Number of requests processed for the current fiscal year |                                  |                                 |                                 |                                             |                                               |                                       |                 | 本年度<br>未決繰越件数<br>Carried forward<br>unsettled requests<br>for the current fiscal<br>year<br>①－② |
|----------------------------------------------------------------------|----------------------------------|---------------------------------|---------------------------------|---------------------------------------------|-----------------------------------------------|---------------------------------------|-----------------|-------------------------------------------------------------------------------------------------|
| みなす<br>取下件数<br>Number of deemed<br>withdrawals                       | 取下件数<br>Number of<br>withdrawals | 却下件数<br>Number of<br>dismissals | 棄却件数<br>Number of<br>rejections | 全部<br>取消件数<br>Number of whole<br>annulments | 一部<br>取消件数<br>Number of partial<br>annulments | 変 更<br>その他<br>Amendment and<br>others | 計<br>Total<br>② |                                                                                                 |
| -                                                                    | 43                               | 4                               | 55                              | -                                           | -                                             | -                                     | 102             | 170                                                                                             |
| -                                                                    | 5                                | 10                              | 70                              | 15                                          | 4                                             | -                                     | 104             | 55                                                                                              |
| -                                                                    | 10                               | 25                              | 187                             | -                                           | 25                                            | -                                     | 247             | 197                                                                                             |
| -                                                                    | 75                               | 165                             | 791                             | 20                                          | 35                                            | -                                     | 1,086           | 866                                                                                             |
| -                                                                    | -                                | 1                               | 7                               | -                                           | 1                                             | -                                     | 9               | 26                                                                                              |
| -                                                                    | 14                               | 8                               | 256                             | 2                                           | 4                                             | -                                     | 284             | 214                                                                                             |
| -                                                                    | 71                               | 91                              | 297                             | 7                                           | 11                                            | -                                     | 477             | 432                                                                                             |
| -                                                                    | 16                               | 26                              | 272                             | 4                                           | -                                             | -                                     | 318             | 131                                                                                             |
| -                                                                    | 25                               | 1                               | 96                              | 2                                           | 13                                            | -                                     | 137             | 112                                                                                             |
| -                                                                    | 17                               | 34                              | 162                             | 14                                          | 52                                            | -                                     | 279             | 37                                                                                              |
| -                                                                    | 4                                | 1                               | 53                              | -                                           | -                                             | -                                     | 58              | 44                                                                                              |
| -                                                                    | 6                                | 2                               | 17                              | 8                                           | 8                                             | -                                     | 41              | 7                                                                                               |
| -                                                                    | -                                | -                               | -                               | -                                           | -                                             | -                                     | -               | -                                                                                               |
| -                                                                    | -                                | 17                              | -                               | -                                           | -                                             | -                                     | 17              | 5                                                                                               |
| -                                                                    | 286                              | 385                             | 2,263                           | 72                                          | 153                                           | -                                     | 3,159           | 2,296                                                                                           |

20－2 訴訟事件  
Litigation Cases

(1) 国側被告事件 (単位：件)  
Litigation cases (Government as defendant) (Number of cases)

| 区 分<br>Type                         |           | 前年度<br>末係属<br>件 数<br><br>Number of<br>pending<br>cases at the<br>end of the<br>previous<br>fiscal year | 事件区<br>分の変<br>更等の<br>調 整<br>件 数<br><br>Number of<br>arranged<br>cases such<br>as change of<br>jurisdiction | 本年度<br>提 起<br>件 数<br><br>Number of<br>cases filed<br>for the<br>current<br>fiscal year | 本年度終結件数<br>Number of cases processed for the current fiscal year |                             |                                                              |                                                                      |                                                            |                                                          |                          |                                  |                   | 本年度<br>末係属<br>件 数<br><br>Number of<br>pending<br>cases at the<br>end of the<br>current<br>fiscal year |
|-------------------------------------|-----------|--------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------|----------------------------------------------------------------------|------------------------------------------------------------|----------------------------------------------------------|--------------------------|----------------------------------|-------------------|-------------------------------------------------------------------------------------------------------|
|                                     |           |                                                                                                        |                                                                                                            |                                                                                        | 取 下<br>件 数<br><br>Withdrawal                                     | 却 下<br>件 数<br><br>Dismissal | 国 勝<br>訴 件<br>数<br><br>Decision in<br>favor of<br>Government | 側 訴<br>件 数<br><br>Decision<br>partially in<br>favor of<br>Government | 国側一<br>部勝訴<br>件 数<br><br>Decision<br>against<br>Government | 国 敗<br>訴 件<br>数<br><br>Decision<br>against<br>Government | 差 戻<br>件 数<br><br>Remand | 和 解<br>件 数<br><br>Reconciliation | その他<br><br>Others |                                                                                                       |
| (第一審) The first instance            |           |                                                                                                        |                                                                                                            |                                                                                        |                                                                  |                             |                                                              |                                                                      |                                                            |                                                          |                          |                                  |                   |                                                                                                       |
| Cases related to taxation<br>課税関係   | 所得税 *1    | 40                                                                                                     | -                                                                                                          | 36                                                                                     | 2                                                                | -                           | 31                                                           | 1                                                                    | -                                                          | -                                                        | -                        | 1                                | 35                | 41                                                                                                    |
|                                     | 法人税 *2    | 38                                                                                                     | -                                                                                                          | 26                                                                                     | 5                                                                | -                           | 12                                                           | -                                                                    | 1                                                          | -                                                        | -                        | -                                | 18                | 46                                                                                                    |
|                                     | 資産税 *3    | 13                                                                                                     | -                                                                                                          | 12                                                                                     | 1                                                                | -                           | 10                                                           | -                                                                    | -                                                          | -                                                        | -                        | -                                | 11                | 14                                                                                                    |
|                                     | 消費税 *4    | 22                                                                                                     | -                                                                                                          | 7                                                                                      | -                                                                | -                           | 11                                                           | 1                                                                    | -                                                          | -                                                        | -                        | -                                | 12                | 17                                                                                                    |
|                                     | 酒税 *5     | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                            | -                                                                    | -                                                          | -                                                        | -                        | -                                | -                 | -                                                                                                     |
|                                     | 他の間接税 *6  | 1                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                            | 1                                                                    | -                                                          | -                                                        | -                        | -                                | 1                 | -                                                                                                     |
|                                     | その他 *7    | 8                                                                                                      | -                                                                                                          | 6                                                                                      | -                                                                | -                           | 5                                                            | -                                                                    | -                                                          | -                                                        | -                        | -                                | 5                 | 9                                                                                                     |
|                                     | 小 計 *8    | 122                                                                                                    | -                                                                                                          | 87                                                                                     | 8                                                                | -                           | 69                                                           | 3                                                                    | 1                                                          | -                                                        | -                        | 1                                | 82                | 127                                                                                                   |
| Cases related to collection<br>徴収関係 | 行政事件 *9   | 9                                                                                                      | -                                                                                                          | 6                                                                                      | 2                                                                | 1                           | 6                                                            | -                                                                    | -                                                          | -                                                        | -                        | -                                | 9                 | 6                                                                                                     |
|                                     | 執行停止 *10  | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                            | -                                                                    | -                                                          | -                                                        | -                        | -                                | -                 | -                                                                                                     |
|                                     | 損害賠償 *11  | 1                                                                                                      | -                                                                                                          | 2                                                                                      | -                                                                | -                           | 1                                                            | -                                                                    | -                                                          | -                                                        | -                        | -                                | 1                 | 2                                                                                                     |
|                                     | その他民事 *12 | 3                                                                                                      | -                                                                                                          | 3                                                                                      | 1                                                                | 1                           | 1                                                            | -                                                                    | -                                                          | -                                                        | -                        | -                                | 3                 | 3                                                                                                     |
|                                     | 非訟事件等 *13 | -                                                                                                      | -                                                                                                          | 1                                                                                      | -                                                                | -                           | -                                                            | -                                                                    | 1                                                          | -                                                        | -                        | -                                | 1                 | -                                                                                                     |
|                                     | 小 計 *8    | 13                                                                                                     | -                                                                                                          | 12                                                                                     | 3                                                                | 2                           | 8                                                            | -                                                                    | 1                                                          | -                                                        | -                        | -                                | 14                | 11                                                                                                    |
|                                     | 審判所関係 *14 | 2                                                                                                      | -                                                                                                          | -                                                                                      | 1                                                                | -                           | 1                                                            | -                                                                    | -                                                          | -                                                        | -                        | -                                | 2                 | -                                                                                                     |
|                                     | 合 計 *15   | 137                                                                                                    | -                                                                                                          | 99                                                                                     | 12                                                               | 2                           | 78                                                           | 3                                                                    | 2                                                          | -                                                        | -                        | 1                                | 98                | 138                                                                                                   |
| (控訴審) Trial of an appeal            |           |                                                                                                        |                                                                                                            |                                                                                        |                                                                  |                             |                                                              |                                                                      |                                                            |                                                          |                          |                                  |                   |                                                                                                       |
| Cases related to taxation<br>課税関係   | 所得税 *1    | 12                                                                                                     | -                                                                                                          | 19                                                                                     | -                                                                | -                           | 18                                                           | 1                                                                    | 1                                                          | -                                                        | -                        | -                                | 20                | 11                                                                                                    |
|                                     | 法人税 *2    | 7                                                                                                      | -                                                                                                          | 7                                                                                      | -                                                                | -                           | 8                                                            | -                                                                    | 1                                                          | -                                                        | -                        | -                                | 9                 | 5                                                                                                     |
|                                     | 資産税 *3    | 1                                                                                                      | -                                                                                                          | 5                                                                                      | -                                                                | -                           | 5                                                            | -                                                                    | -                                                          | -                                                        | -                        | -                                | 5                 | 1                                                                                                     |
|                                     | 消費税 *4    | 3                                                                                                      | -                                                                                                          | 6                                                                                      | -                                                                | -                           | 8                                                            | -                                                                    | -                                                          | -                                                        | -                        | -                                | 8                 | 1                                                                                                     |
|                                     | 酒税 *5     | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                            | -                                                                    | -                                                          | -                                                        | -                        | -                                | -                 | -                                                                                                     |
|                                     | 他の間接税 *6  | -                                                                                                      | -                                                                                                          | 1                                                                                      | -                                                                | -                           | -                                                            | -                                                                    | -                                                          | -                                                        | -                        | -                                | -                 | 1                                                                                                     |
|                                     | その他 *7    | -                                                                                                      | -                                                                                                          | 3                                                                                      | -                                                                | -                           | 2                                                            | -                                                                    | -                                                          | -                                                        | -                        | -                                | 2                 | 1                                                                                                     |
|                                     | 小 計 *8    | 23                                                                                                     | -                                                                                                          | 41                                                                                     | -                                                                | -                           | 41                                                           | 1                                                                    | 2                                                          | -                                                        | -                        | -                                | 44                | 20                                                                                                    |
| Cases related to collection<br>徴収関係 | 行政事件 *9   | 6                                                                                                      | -                                                                                                          | 2                                                                                      | -                                                                | -                           | 6                                                            | -                                                                    | 1                                                          | -                                                        | -                        | -                                | 7                 | 1                                                                                                     |
|                                     | 執行停止 *10  | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                            | -                                                                    | -                                                          | -                                                        | -                        | -                                | -                 | -                                                                                                     |
|                                     | 損害賠償 *11  | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                            | -                                                                    | -                                                          | -                                                        | -                        | -                                | -                 | -                                                                                                     |
|                                     | その他民事 *12 | 1                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                            | -                                                                    | -                                                          | -                                                        | -                        | -                                | -                 | 1                                                                                                     |
|                                     | 非訟事件等 *13 | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                            | -                                                                    | -                                                          | -                                                        | -                        | -                                | -                 | -                                                                                                     |
|                                     | 小 計 *8    | 7                                                                                                      | -                                                                                                          | 2                                                                                      | -                                                                | -                           | 6                                                            | -                                                                    | 1                                                          | -                                                        | -                        | -                                | 7                 | 2                                                                                                     |
|                                     | 審判所関係 *14 | -                                                                                                      | -                                                                                                          | 1                                                                                      | -                                                                | -                           | 1                                                            | -                                                                    | -                                                          | -                                                        | -                        | -                                | 1                 | -                                                                                                     |
|                                     | 合 計 *15   | 30                                                                                                     | -                                                                                                          | 44                                                                                     | -                                                                | -                           | 48                                                           | 1                                                                    | 3                                                          | -                                                        | -                        | -                                | 52                | 22                                                                                                    |

調査対象等：令和4年4月1日から令和5年3月31日までの間における国税の賦課又は徴収関係に関する訴訟事件について掲げた。

用語の説明：1 取下げとは、原告が訴えを撤回したものをいう。  
2 却下とは、訴訟要件又は上訴の要件が具備されていないため不適法として排斥されたものをいう。  
3 差戻しとは、上級審で原判決を取り消した場合に、審査をやり直させるため改めて控訴審又は第一審に移審されたものをいう。  
4 和解とは、争っている当事者が互いに譲歩して争いをやめたものをいう。

- 1 Income tax

2 Corporation tax

3 Property tax

4 Consumption tax
- 5 Liquor tax

6 Other indirect taxes

7 Others

8 Subtotal
- 9 Administrative litigations

10 Suspension of execution

11 Compensation for damage

12 Other civil cases
- 13 Non-contentious cases

14 Cases related to Tribunal

15 Total

16 Grandtotal



(単位：件)  
(Number of cases)

| 区 分<br>Type                                | 前年度<br>末係属<br>件 数<br><br>Number of<br>pending<br>cases at the<br>end of the<br>previous<br>fiscal year | 事件区<br>分の変<br>更等の<br>調 整<br>件 数<br><br>Number of<br>arranged<br>cases such<br>as change of<br>jurisdiction | 本年度<br>提 起<br>件 数<br><br>Number of<br>cases filed<br>for the<br>current<br>fiscal year | 本年度終結件数<br>Number of cases processed for the current fiscal year |                             |                                                                |                                                                             |                                                            |                          |                                  |                   |                |     | 本年度<br>末係属<br>件 数<br><br>Number of<br>pending<br>cases at the<br>end of the<br>current<br>fiscal year |
|--------------------------------------------|--------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------------|-----------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------|--------------------------|----------------------------------|-------------------|----------------|-----|-------------------------------------------------------------------------------------------------------|
|                                            |                                                                                                        |                                                                                                            |                                                                                        | 取 下<br>件 数<br><br>Withdrawal                                     | 却 下<br>件 数<br><br>Dismissal | 国 側<br>勝 訴<br>件 数<br><br>Decision in<br>favor of<br>Government | 国側一<br>部勝訴<br>件 数<br><br>Decision<br>partially in<br>favor of<br>Government | 国 側<br>敗 訴<br>件 数<br><br>Decision<br>against<br>Government | 差 戻<br>件 数<br><br>Remand | 和 解<br>件 数<br><br>Reconciliation | その他<br><br>Others | 計<br><br>Total |     |                                                                                                       |
| (上告審) Hearing of final appeal              |                                                                                                        |                                                                                                            |                                                                                        |                                                                  |                             |                                                                |                                                                             |                                                            |                          |                                  |                   |                |     |                                                                                                       |
| Cases related to taxation<br>課 税 関 係       | 所得税 *1                                                                                                 | 5                                                                                                          | -                                                                                      | 12                                                               | -                           | 5                                                              | 9                                                                           | -                                                          | -                        | -                                | -                 | 14             | 3   |                                                                                                       |
|                                            | 法人税 *2                                                                                                 | 4                                                                                                          | -                                                                                      | 6                                                                | -                           | -                                                              | 6                                                                           | -                                                          | 1                        | -                                | -                 | 7              | 3   |                                                                                                       |
|                                            | 資産税 *3                                                                                                 | 3                                                                                                          | -                                                                                      | 3                                                                | -                           | -                                                              | 4                                                                           | -                                                          | -                        | -                                | -                 | 4              | 2   |                                                                                                       |
|                                            | 消費税 *4                                                                                                 | 4                                                                                                          | -                                                                                      | 4                                                                | -                           | 1                                                              | 5                                                                           | -                                                          | -                        | -                                | -                 | 6              | 2   |                                                                                                       |
|                                            | 酒税 *5                                                                                                  | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -   |                                                                                                       |
|                                            | 他の間接税 *6                                                                                               | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -   |                                                                                                       |
|                                            | その他 *7                                                                                                 | -                                                                                                          | -                                                                                      | 1                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | 1   |                                                                                                       |
|                                            | 小 計 *8                                                                                                 | 16                                                                                                         | -                                                                                      | 26                                                               | -                           | 6                                                              | 24                                                                          | -                                                          | 1                        | -                                | -                 | 31             | 11  |                                                                                                       |
|                                            | Cases related to collection<br>徴 収 関 係                                                                 | 行政事件 *9                                                                                                    | -                                                                                      | -                                                                | 3                           | -                                                              | -                                                                           | 2                                                          | -                        | -                                | -                 | -              | 2   | 1                                                                                                     |
|                                            |                                                                                                        | 執行停止 *10                                                                                                   | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -   | -                                                                                                     |
|                                            |                                                                                                        | 損害賠償 *11                                                                                                   | 2                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | 2                                                          | -                        | -                                | -                 | -              | 2   | -                                                                                                     |
|                                            |                                                                                                        | その他民事 *12                                                                                                  | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -   | -                                                                                                     |
|                                            |                                                                                                        | 非訟事件等 *13                                                                                                  | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -   | -                                                                                                     |
|                                            | 小 計 *8                                                                                                 | 2                                                                                                          | -                                                                                      | 3                                                                | -                           | -                                                              | 4                                                                           | -                                                          | -                        | -                                | -                 | 4              | 1   |                                                                                                       |
|                                            | 審判所関係 *14                                                                                              | -                                                                                                          | -                                                                                      | 1                                                                | -                           | 1                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | 1              | -   |                                                                                                       |
| 合 計 *15                                    | 18                                                                                                     | -                                                                                                          | 30                                                                                     | -                                                                | 7                           | 28                                                             | -                                                                           | 1                                                          | -                        | -                                | 36                | 12             |     |                                                                                                       |
| Total of cases at each order of judgements |                                                                                                        |                                                                                                            |                                                                                        |                                                                  |                             |                                                                |                                                                             |                                                            |                          |                                  |                   |                |     |                                                                                                       |
| Cases related to taxation<br>課 税 関 係       | 所得税 *1                                                                                                 | 57                                                                                                         | -                                                                                      | 67                                                               | 2                           | 5                                                              | 58                                                                          | 2                                                          | 1                        | -                                | -                 | 69             | 55  |                                                                                                       |
|                                            | 法人税 *2                                                                                                 | 49                                                                                                         | -                                                                                      | 39                                                               | 5                           | -                                                              | 26                                                                          | -                                                          | 3                        | -                                | -                 | 34             | 54  |                                                                                                       |
|                                            | 資産税 *3                                                                                                 | 17                                                                                                         | -                                                                                      | 20                                                               | 1                           | -                                                              | 19                                                                          | -                                                          | -                        | -                                | -                 | 20             | 17  |                                                                                                       |
|                                            | 消費税 *4                                                                                                 | 29                                                                                                         | -                                                                                      | 17                                                               | -                           | 1                                                              | 24                                                                          | 1                                                          | -                        | -                                | -                 | 26             | 20  |                                                                                                       |
|                                            | 酒税 *5                                                                                                  | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -   |                                                                                                       |
|                                            | 他の間接税 *6                                                                                               | 1                                                                                                          | -                                                                                      | 1                                                                | -                           | -                                                              | -                                                                           | 1                                                          | -                        | -                                | -                 | 1              | 1   |                                                                                                       |
|                                            | その他 *7                                                                                                 | 8                                                                                                          | -                                                                                      | 10                                                               | -                           | -                                                              | 7                                                                           | -                                                          | -                        | -                                | -                 | 7              | 11  |                                                                                                       |
|                                            | 小 計 *8                                                                                                 | 161                                                                                                        | -                                                                                      | 154                                                              | 8                           | 6                                                              | 134                                                                         | 4                                                          | 4                        | -                                | -                 | 157            | 158 |                                                                                                       |
|                                            | Cases related to collection<br>徴 収 関 係                                                                 | 行政事件 *9                                                                                                    | 15                                                                                     | -                                                                | 11                          | 2                                                              | 1                                                                           | 14                                                         | -                        | 1                                | -                 | -              | 18  | 8                                                                                                     |
|                                            |                                                                                                        | 執行停止 *10                                                                                                   | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -   | -                                                                                                     |
|                                            |                                                                                                        | 損害賠償 *11                                                                                                   | 3                                                                                      | -                                                                | 2                           | -                                                              | -                                                                           | 3                                                          | -                        | -                                | -                 | -              | 3   | 2                                                                                                     |
|                                            |                                                                                                        | その他民事 *12                                                                                                  | 4                                                                                      | -                                                                | 3                           | 1                                                              | 1                                                                           | 1                                                          | -                        | -                                | -                 | -              | 3   | 4                                                                                                     |
|                                            |                                                                                                        | 非訟事件等 *13                                                                                                  | -                                                                                      | -                                                                | 1                           | -                                                              | -                                                                           | -                                                          | -                        | 1                                | -                 | -              | 1   | -                                                                                                     |
|                                            | 小 計 *8                                                                                                 | 22                                                                                                         | -                                                                                      | 17                                                               | 3                           | 2                                                              | 18                                                                          | -                                                          | 2                        | -                                | -                 | 25             | 14  |                                                                                                       |
|                                            | 審判所関係 *14                                                                                              | 2                                                                                                          | -                                                                                      | 2                                                                | 1                           | 1                                                              | 2                                                                           | -                                                          | -                        | -                                | -                 | 4              | -   |                                                                                                       |
| 合 計 *16                                    | 185                                                                                                    | -                                                                                                          | 173                                                                                    | 12                                                               | 9                           | 154                                                            | 4                                                                           | 6                                                          | -                        | -                                | 1                 | 186            | 172 |                                                                                                       |

Subject of survey, etc.:The tables show the statistics of litigation cases related to taxation or collection of national tax from April 1, 2022 to March 31, 2023.

Terminology:1 “Withdrawal” means suits cancelled by plaintiffs.

2 “Dismissal” means the decision rejecting a case due to the lack of requirements for litigation or appeal.

3 “Remand” means the decision sending a case back to a lower court or the first instance for the purpose of rehearing when a higher court annulled the original decision.

4 “Reconciliation” means the case where parties in conflict conceded each other and stopped disputing.

(2) 国側原告事件

(単位：件)

| Litigation cases (Government as plaintiff)<br>(Number of cases) |                                                                                                        |                                                                                                            |                                                                                        |                                                                  |                             |                                                                |                                                                             |                                                            |                          |                                  |                   |                |                                                                                                       |
|-----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------------|-----------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------|--------------------------|----------------------------------|-------------------|----------------|-------------------------------------------------------------------------------------------------------|
| 区 分<br>Type                                                     | 前年度<br>末係属<br>件 数<br><br>Number of<br>pending<br>cases at the<br>end of the<br>previous<br>fiscal year | 事件区<br>分の変<br>更等の<br>調 整<br>件 数<br><br>Number of<br>arranged<br>cases such<br>as change of<br>jurisdiction | 本年度<br>提 起<br>件 数<br><br>Number of<br>cases filed<br>for the<br>current<br>fiscal year | 本年度終結件数<br>Number of cases processed for the current fiscal year |                             |                                                                |                                                                             |                                                            |                          |                                  |                   |                | 本年度<br>末係属<br>件 数<br><br>Number of<br>pending<br>cases at the<br>end of the<br>current<br>fiscal year |
|                                                                 |                                                                                                        |                                                                                                            |                                                                                        | 取 下<br>件 数<br><br>Withdrawal                                     | 却 下<br>件 数<br><br>Dismissal | 国 側<br>勝 訴<br>件 数<br><br>Decision in<br>favor of<br>Government | 国側一<br>部勝訴<br>件 数<br><br>Decision<br>partially in<br>favor of<br>Government | 国 側<br>敗 訴<br>件 数<br><br>Decision<br>against<br>Government | 差 戻<br>件 数<br><br>Remand | 和 解<br>件 数<br><br>Reconciliation | その他<br><br>Others | 計<br><br>Total |                                                                                                       |
| (第一審)The first instance                                         |                                                                                                        |                                                                                                            |                                                                                        |                                                                  |                             |                                                                |                                                                             |                                                            |                          |                                  |                   |                |                                                                                                       |
| 詐 害 行 為 *1                                                      | -                                                                                                      | -                                                                                                          | 2                                                                                      | -                                                                | -                           | 1                                                              | -                                                                           | -                                                          | -                        | 1                                | -                 | 2              | -                                                                                                     |
| 名 義 変 更 *2                                                      | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -                                                                                                     |
| 債 権 取 立 *3                                                      | 4                                                                                                      | -                                                                                                          | 7                                                                                      | 1                                                                | -                           | 3                                                              | -                                                                           | -                                                          | -                        | 1                                | -                 | 5              | 6                                                                                                     |
| そ の 他 民 事 *4                                                    | 2                                                                                                      | -                                                                                                          | 2                                                                                      | -                                                                | -                           | 2                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | 2              | 2                                                                                                     |
| Noncontentious cases<br>非訟事件等 { 支払督促 *5                         | -                                                                                                      | -                                                                                                          | 1                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | 1                 | 1              | -                                                                                                     |
| 保全処分 *6                                                         | -                                                                                                      | -                                                                                                          | 3                                                                                      | -                                                                | -                           | 3                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | 3              | -                                                                                                     |
| 強制執行 *7                                                         | 2                                                                                                      | -                                                                                                          | 8                                                                                      | 3                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | 2                 | 5              | 5                                                                                                     |
| そ の 他 *8                                                        | 20                                                                                                     | -                                                                                                          | 111                                                                                    | 2                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | 107               | 109            | 22                                                                                                    |
| 合 計 Total                                                       | 28                                                                                                     | -                                                                                                          | 134                                                                                    | 6                                                                | -                           | 9                                                              | -                                                                           | -                                                          | -                        | 2                                | 110               | 127            | 35                                                                                                    |
| (控訴審) Trial of an appeal                                        |                                                                                                        |                                                                                                            |                                                                                        |                                                                  |                             |                                                                |                                                                             |                                                            |                          |                                  |                   |                |                                                                                                       |
| 詐 害 行 為 *1                                                      | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -                                                                                                     |
| 名 義 変 更 *2                                                      | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -                                                                                                     |
| 債 権 取 立 *3                                                      | -                                                                                                      | -                                                                                                          | 1                                                                                      | -                                                                | -                           | 1                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | 1              | -                                                                                                     |
| そ の 他 民 事 *4                                                    | 2                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | 2                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | 2              | -                                                                                                     |
| Noncontentious cases<br>非訟事件等 { 支払督促 *5                         | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -                                                                                                     |
| 保全処分 *6                                                         | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -                                                                                                     |
| 強制執行 *7                                                         | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -                                                                                                     |
| そ の 他 *8                                                        | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -                                                                                                     |
| 合 計 Total                                                       | 2                                                                                                      | -                                                                                                          | 1                                                                                      | -                                                                | -                           | 3                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | 3              | -                                                                                                     |
| (上告審)Hearing of final appeal                                    |                                                                                                        |                                                                                                            |                                                                                        |                                                                  |                             |                                                                |                                                                             |                                                            |                          |                                  |                   |                |                                                                                                       |
| 詐 害 行 為 *1                                                      | 1                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | 1                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | 1              | -                                                                                                     |
| 名 義 変 更 *2                                                      | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -                                                                                                     |
| 債 権 取 立 *3                                                      | -                                                                                                      | -                                                                                                          | 1                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | 1                                                                                                     |
| そ の 他 民 事 *4                                                    | -                                                                                                      | -                                                                                                          | 1                                                                                      | -                                                                | -                           | 1                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | 1              | -                                                                                                     |
| Noncontentious cases<br>非訟事件等 { 支払督促 *5                         | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -                                                                                                     |
| 保全処分 *6                                                         | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -                                                                                                     |
| 強制執行 *7                                                         | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -                                                                                                     |
| そ の 他 *8                                                        | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -                                                                                                     |
| 合 計 Total                                                       | 1                                                                                                      | -                                                                                                          | 2                                                                                      | -                                                                | -                           | 2                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | 2              | 1                                                                                                     |
| Total of cases<br>(審級別合計)at each order<br>of judgments          |                                                                                                        |                                                                                                            |                                                                                        |                                                                  |                             |                                                                |                                                                             |                                                            |                          |                                  |                   |                |                                                                                                       |
| 詐 害 行 為 *1                                                      | 1                                                                                                      | -                                                                                                          | 2                                                                                      | -                                                                | -                           | 2                                                              | -                                                                           | -                                                          | -                        | 1                                | -                 | 3              | -                                                                                                     |
| 名 義 変 更 *2                                                      | -                                                                                                      | -                                                                                                          | -                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | -              | -                                                                                                     |
| 債 権 取 立 *3                                                      | 4                                                                                                      | -                                                                                                          | 9                                                                                      | 1                                                                | -                           | 4                                                              | -                                                                           | -                                                          | -                        | 1                                | -                 | 6              | 7                                                                                                     |
| そ の 他 民 事 *4                                                    | 4                                                                                                      | -                                                                                                          | 3                                                                                      | -                                                                | -                           | 5                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | 5              | 2                                                                                                     |
| Noncontentious cases<br>非訟事件等 { 支払督促 *5                         | -                                                                                                      | -                                                                                                          | 1                                                                                      | -                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | 1                 | 1              | -                                                                                                     |
| 保全処分 *6                                                         | -                                                                                                      | -                                                                                                          | 3                                                                                      | -                                                                | -                           | 3                                                              | -                                                                           | -                                                          | -                        | -                                | -                 | 3              | -                                                                                                     |
| 強制執行 *7                                                         | 2                                                                                                      | -                                                                                                          | 8                                                                                      | 3                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | 2                 | 5              | 5                                                                                                     |
| そ の 他 *8                                                        | 20                                                                                                     | -                                                                                                          | 111                                                                                    | 2                                                                | -                           | -                                                              | -                                                                           | -                                                          | -                        | -                                | 107               | 109            | 22                                                                                                    |
| 合 計 Total                                                       | 31                                                                                                     | -                                                                                                          | 137                                                                                    | 6                                                                | -                           | 14                                                             | -                                                                           | -                                                          | -                        | 2                                | 110               | 132            | 36                                                                                                    |

調査対象等：令和4年4月1日から令和5年3月31日までの間における国税の徴収関係に関する訴訟事件について掲げた。

Subject of survey, etc.:The table shows the statistics of litigation cases related to collection of national tax from April 1, 2022 to March 31, 2023.

- 1 Fraudulent deed  
2 Change of name  
3 Collection of bonds  
4 Other civil cases

- 5 Order for payment  
6 Preservative measure  
7 Forcible execution  
8 Others

(3) 国側被告事件の国税局別内訳

(単位：件)  
(Number of cases)

Breakdown of litigation cases (Government as defendant) by Regional Taxation Bureaus

| 区 分<br>Type                           | 前年度<br>末係属<br>件 数<br><br>Number of pending cases at the<br>end of the previous fiscal year | 事件区<br>分の変<br>更等の<br>調 整<br>件 数<br><br>Number of arranged cases such as<br>change of jurisdiction | 本年度提起件数<br>Number of cases filed<br>for the current fiscal year |                               |                                    |                | 本年度終結件数<br>Number of cases processed for the current fiscal year |                           |                                                       |                                                                          |                                                   |                        |                                |                   |                | 本年度<br>末係属<br>件 数<br><br>Number of pending cases at the end<br>of the current fiscal year |  |
|---------------------------------------|--------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-------------------------------|------------------------------------|----------------|------------------------------------------------------------------|---------------------------|-------------------------------------------------------|--------------------------------------------------------------------------|---------------------------------------------------|------------------------|--------------------------------|-------------------|----------------|-------------------------------------------------------------------------------------------|--|
|                                       |                                                                                            |                                                                                                   | 第 1 審<br><br>The first instance                                 | 控訴審<br><br>Trial of an appeal | 上告審<br><br>Hearing of final appeal | 計<br><br>Total | 取下<br>件数<br><br>Withdrawal                                       | 却下<br>件数<br><br>Dismissal | 国側<br>勝訴<br>件数<br><br>Decision in favor of Government | 国側<br>一部<br>勝訴<br>件数<br><br>Decision partially in favor of<br>Government | 国側<br>敗訴<br>件数<br><br>Decision against Government | 差戻<br>件数<br><br>Remand | 和解<br>件数<br><br>Reconciliation | その他<br><br>Others | 計<br><br>Total |                                                                                           |  |
| 国税局<br>Regional Taxation<br>Bureau    |                                                                                            |                                                                                                   |                                                                 |                               |                                    |                |                                                                  |                           |                                                       |                                                                          |                                                   |                        |                                |                   |                |                                                                                           |  |
| (課 税 関 係) Cases related to taxation   |                                                                                            |                                                                                                   |                                                                 |                               |                                    |                |                                                                  |                           |                                                       |                                                                          |                                                   |                        |                                |                   |                |                                                                                           |  |
| 札幌<br>Sapporo                         | 2                                                                                          | -                                                                                                 | 2                                                               | 1                             | 2                                  | 5              | -                                                                | -                         | 4                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | 4              | 3                                                                                         |  |
| 仙台<br>Sendai                          | 3                                                                                          | -                                                                                                 | 3                                                               | -                             | -                                  | 3              | -                                                                | -                         | 1                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | 1              | 5                                                                                         |  |
| 関東信越<br>Kanto<br>Shinetsu             | 18                                                                                         | -                                                                                                 | 4                                                               | 8                             | 2                                  | 14             | -                                                                | -                         | 17                                                    | 2                                                                        | -                                                 | -                      | -                              | -                 | 19             | 13                                                                                        |  |
| 東京<br>Tokyo                           | 67                                                                                         | -                                                                                                 | 33                                                              | 17                            | 7                                  | 57             | 3                                                                | 2                         | 50                                                    | 1                                                                        | 3                                                 | -                      | -                              | -                 | 59             | 65                                                                                        |  |
| 金沢<br>Kanazawa                        | 2                                                                                          | -                                                                                                 | 1                                                               | -                             | -                                  | 1              | -                                                                | -                         | -                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | -              | 3                                                                                         |  |
| 名古屋<br>Nagoya                         | 18                                                                                         | -                                                                                                 | 14                                                              | 3                             | 3                                  | 20             | 4                                                                | 1                         | 16                                                    | -                                                                        | -                                                 | -                      | -                              | -                 | 21             | 17                                                                                        |  |
| 大阪<br>Osaka                           | 27                                                                                         | -                                                                                                 | 17                                                              | 4                             | 4                                  | 25             | -                                                                | 1                         | 22                                                    | 1                                                                        | 1                                                 | -                      | -                              | -                 | 25             | 27                                                                                        |  |
| 広島<br>Hiroshima                       | 5                                                                                          | -                                                                                                 | 3                                                               | 2                             | 3                                  | 8              | 1                                                                | -                         | 6                                                     | -                                                                        | -                                                 | -                      | -                              | 1                 | 8              | 5                                                                                         |  |
| 高松<br>Takamatsu                       | 2                                                                                          | -                                                                                                 | -                                                               | 2                             | 2                                  | 4              | -                                                                | 1                         | 4                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | 5              | 1                                                                                         |  |
| 福岡<br>Fukuoka                         | 7                                                                                          | -                                                                                                 | 5                                                               | 1                             | -                                  | 6              | -                                                                | 1                         | 3                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | 4              | 9                                                                                         |  |
| 熊本<br>Kumamoto                        | 7                                                                                          | -                                                                                                 | 5                                                               | 3                             | 3                                  | 11             | -                                                                | -                         | 10                                                    | -                                                                        | -                                                 | -                      | -                              | -                 | 10             | 8                                                                                         |  |
| 沖縄<br>Okinawa                         | 3                                                                                          | -                                                                                                 | -                                                               | -                             | -                                  | -              | -                                                                | -                         | 1                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | 1              | 2                                                                                         |  |
| 小計<br>Subtotal                        | 161                                                                                        | -                                                                                                 | 87                                                              | 41                            | 26                                 | 154            | 8                                                                | 6                         | 134                                                   | 4                                                                        | 4                                                 | -                      | -                              | 1                 | 157            | 158                                                                                       |  |
| (徴 収 関 係) Cases related to collection |                                                                                            |                                                                                                   |                                                                 |                               |                                    |                |                                                                  |                           |                                                       |                                                                          |                                                   |                        |                                |                   |                |                                                                                           |  |
| 札幌<br>Sapporo                         | -                                                                                          | -                                                                                                 | 1                                                               | -                             | -                                  | 1              | -                                                                | -                         | -                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | -              | 1                                                                                         |  |
| 仙台<br>Sendai                          | -                                                                                          | -                                                                                                 | -                                                               | -                             | -                                  | -              | -                                                                | -                         | -                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | -              | -                                                                                         |  |
| 関東信越<br>Kanto<br>Shinetsu             | 3                                                                                          | -                                                                                                 | -                                                               | -                             | -                                  | -              | -                                                                | -                         | 3                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | 3              | -                                                                                         |  |
| 東京<br>Tokyo                           | 7                                                                                          | -                                                                                                 | 5                                                               | 2                             | 3                                  | 10             | -                                                                | 1                         | 9                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | 10             | 7                                                                                         |  |
| 金沢<br>Kanazawa                        | -                                                                                          | -                                                                                                 | -                                                               | -                             | -                                  | -              | -                                                                | -                         | -                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | -              | -                                                                                         |  |
| 名古屋<br>Nagoya                         | 3                                                                                          | -                                                                                                 | -                                                               | -                             | -                                  | -              | 2                                                                | -                         | 1                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | 3              | -                                                                                         |  |
| 大阪<br>Osaka                           | 6                                                                                          | -                                                                                                 | 3                                                               | -                             | -                                  | 3              | 1                                                                | -                         | 5                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | 6              | 3                                                                                         |  |
| 広島<br>Hiroshima                       | 2                                                                                          | -                                                                                                 | 2                                                               | -                             | -                                  | 2              | -                                                                | 1                         | -                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | 1              | 3                                                                                         |  |
| 高松<br>Takamatsu                       | 1                                                                                          | -                                                                                                 | 1                                                               | -                             | -                                  | 1              | -                                                                | -                         | -                                                     | -                                                                        | 2                                                 | -                      | -                              | -                 | 2              | -                                                                                         |  |
| 福岡<br>Fukuoka                         | -                                                                                          | -                                                                                                 | -                                                               | -                             | -                                  | -              | -                                                                | -                         | -                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | -              | -                                                                                         |  |
| 熊本<br>Kumamoto                        | -                                                                                          | -                                                                                                 | -                                                               | -                             | -                                  | -              | -                                                                | -                         | -                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | -              | -                                                                                         |  |
| 沖縄<br>Okinawa                         | -                                                                                          | -                                                                                                 | -                                                               | -                             | -                                  | -              | -                                                                | -                         | -                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | -              | -                                                                                         |  |
| 小計<br>Subtotal                        | 22                                                                                         | -                                                                                                 | 12                                                              | 2                             | 3                                  | 17             | 3                                                                | 2                         | 18                                                    | -                                                                        | 2                                                 | -                      | -                              | -                 | 25             | 14                                                                                        |  |
| 審判所分<br>National<br>Tax<br>Tribuunal  | 2                                                                                          | -                                                                                                 | -                                                               | 1                             | 1                                  | 2              | 1                                                                | 1                         | 2                                                     | -                                                                        | -                                                 | -                      | -                              | -                 | 4              | -                                                                                         |  |
| 合 計<br>Total                          | 185                                                                                        | -                                                                                                 | 99                                                              | 44                            | 30                                 | 173            | 12                                                               | 9                         | 154                                                   | 4                                                                        | 6                                                 | -                      | -                              | 1                 | 186            | 172                                                                                       |  |

(注) この表は、「(1) 国側被告事件」の合計欄を国税局別に表示したものである。  
Note: This table shows the breakdown by Regional Taxation Bureaus of “Total” of “(1) Litigation cases (Government as defendant)”.

(4) 国側原告事件の国税局別内訳

(単位：件)

Breakdown of litigation cases (Government as plaintiff) by Regional Taxation Bureaus

(Number of cases)

| 区 分<br>Type                        |                   |    | 前年度<br>未係属<br>件 数<br><br>Number of pending cases at the<br>end of the previous fiscal year | 事件区<br>分の変<br>更等の<br>調 整<br>件 数<br><br>Number of arranged cases such as<br>change of jurisdiction | 本年度提起件数<br>Number of cases filed<br>for the current fiscal year |                               |                                    |                | 本年度終結件数<br>Number of cases processed for the current fiscal year |                           |                                                       |                                                                          |                                                   |                        |                                |                   | 本年度<br>未係属<br>件 数<br><br>Number of pending cases at the end<br>of the current fiscal year |
|------------------------------------|-------------------|----|--------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-------------------------------|------------------------------------|----------------|------------------------------------------------------------------|---------------------------|-------------------------------------------------------|--------------------------------------------------------------------------|---------------------------------------------------|------------------------|--------------------------------|-------------------|-------------------------------------------------------------------------------------------|
|                                    |                   |    |                                                                                            |                                                                                                   | 第 1 審<br><br>The first instance                                 | 控訴審<br><br>Trial of an appeal | 上告審<br><br>Hearing of final appeal | 計<br><br>Total | 取下<br>件数<br><br>Withdrawal                                       | 却下<br>件数<br><br>Dismissal | 国側<br>勝訴<br>件数<br><br>Decision in favor of Government | 国側<br>一部<br>勝訴<br>件数<br><br>Decision partially in favor of<br>Government | 国側<br>敗訴<br>件数<br><br>Decision against Government | 差戻<br>件数<br><br>Remand | 和解<br>件数<br><br>Reconciliation | その他<br><br>Others |                                                                                           |
| 国税局<br>Regional Taxation<br>Bureau |                   |    |                                                                                            |                                                                                                   |                                                                 |                               |                                    |                |                                                                  |                           |                                                       |                                                                          |                                                   |                        |                                |                   |                                                                                           |
| 札幌                                 | Sapporo           | 1  | -                                                                                          | 5                                                                                                 | -                                                               | -                             | 5                                  | -              | -                                                                | 1                         | -                                                     | -                                                                        | -                                                 | -                      | 2                              | 3                 | 3                                                                                         |
| 仙台                                 | Sendai            | -  | -                                                                                          | 7                                                                                                 | -                                                               | -                             | 7                                  | 1              | -                                                                | -                         | -                                                     | -                                                                        | -                                                 | -                      | 5                              | 6                 | 1                                                                                         |
| 関東信越                               | Kanto<br>Shinetsu | 6  | -                                                                                          | 17                                                                                                | -                                                               | -                             | 17                                 | -              | -                                                                | 2                         | -                                                     | -                                                                        | -                                                 | -                      | 17                             | 19                | 4                                                                                         |
| 東京                                 | Tokyo             | 6  | -                                                                                          | 60                                                                                                | -                                                               | -                             | 60                                 | -              | -                                                                | 1                         | -                                                     | -                                                                        | -                                                 | -                      | 51                             | 52                | 14                                                                                        |
| 金沢                                 | Kanazawa          | 3  | -                                                                                          | 4                                                                                                 | -                                                               | -                             | 4                                  | 1              | -                                                                | -                         | -                                                     | -                                                                        | -                                                 | -                      | 4                              | 5                 | 2                                                                                         |
| 名古屋                                | Nagoya            | 5  | -                                                                                          | 15                                                                                                | -                                                               | 1                             | 16                                 | 1              | -                                                                | 7                         | -                                                     | -                                                                        | -                                                 | 1                      | 8                              | 17                | 4                                                                                         |
| 大阪                                 | Osaka             | 3  | -                                                                                          | 9                                                                                                 | -                                                               | -                             | 9                                  | 1              | -                                                                | -                         | -                                                     | -                                                                        | -                                                 | -                      | 10                             | 11                | 1                                                                                         |
| 広島                                 | Hiroshima         | 2  | -                                                                                          | 6                                                                                                 | 1                                                               | 1                             | 8                                  | -              | -                                                                | 3                         | -                                                     | -                                                                        | -                                                 | 1                      | 3                              | 7                 | 3                                                                                         |
| 高松                                 | Takamatsu         | -  | -                                                                                          | 3                                                                                                 | -                                                               | -                             | 3                                  | -              | -                                                                | -                         | -                                                     | -                                                                        | -                                                 | -                      | 2                              | 2                 | 1                                                                                         |
| 福岡                                 | Fukuoka           | 2  | -                                                                                          | 2                                                                                                 | -                                                               | -                             | 2                                  | 1              | -                                                                | -                         | -                                                     | -                                                                        | -                                                 | -                      | 2                              | 3                 | 1                                                                                         |
| 熊本                                 | Kumamoto          | 2  | -                                                                                          | 4                                                                                                 | -                                                               | -                             | 4                                  | -              | -                                                                | -                         | -                                                     | -                                                                        | -                                                 | -                      | 4                              | 4                 | 2                                                                                         |
| 沖縄                                 | Okinawa           | 1  | -                                                                                          | 2                                                                                                 | -                                                               | -                             | 2                                  | 1              | -                                                                | -                         | -                                                     | -                                                                        | -                                                 | -                      | 2                              | 3                 | -                                                                                         |
| 合 計                                | Total             | 31 | -                                                                                          | 134                                                                                               | 1                                                               | 2                             | 137                                | 6              | -                                                                | 14                        | -                                                     | -                                                                        | -                                                 | 2                      | 110                            | 132               | 36                                                                                        |

(注) この表は、「(2) 国側原告事件」の合計欄を国税局別に示したものである。

Note: This table shows the breakdown by Regional Taxation Bureaus of “Total” of “(2) Litigation cases (Government as plaintiff)”.



20－ 3 直接国税犯則事件（査察事件）  
Direct National Tax Crime (Criminal Investigation)

(1) 起訴事件数及び有罪に係る人員、金額

Number of indicted cases, convicts and amount of fines

| 区 分<br>Type                      | 起 訴 事 件<br>Indicted cases                                                                 |           |                                                                           |           |                                    |           |                       |           |
|----------------------------------|-------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------------|-----------|------------------------------------|-----------|-----------------------|-----------|
|                                  | 前年度からの繰越未決件数<br>Number of carried over indicted cases<br>unsettled form the previous year |           | 本年度の起訴件数<br>Number of carried over indicted<br>cases for the current year |           | 起訴件数の合計<br>Total of indicted cases |           | 左 の<br>有罪件数           |           |
|                                  | ①                                                                                         |           | ②                                                                         |           | ①＋②                                |           | Number of convictions |           |
|                                  | 内<br>Including                                                                            | 件<br>Case | 内<br>Including                                                            | 件<br>Case | 内<br>Including                     | 件<br>Case | 内<br>Including        | 件<br>Case |
| 申告所得税 Self-assessment income tax | －                                                                                         | 5         | －                                                                         | 17        | －                                  | 22        | －                     | 10        |
| 法人税 Corporation tax              | 1                                                                                         | 18        | －                                                                         | 45        | 1                                  | 63        | －                     | 36        |
| その他 Others                       | －                                                                                         | 12        | －                                                                         | 24        | －                                  | 36        | －                     | 15        |
| 合 計 Grandtotal                   | 1                                                                                         | 35        | －                                                                         | 86        | 1                                  | 121       | －                     | 61        |

調査期間：令和4年4月1日から令和5年3月31日までの間における事績を示したものである。

- (注) 1 内書（「人員」を除く。）は、上級審からの差戻し件数である。  
2 「人員」の内書は、懲役刑に罰金刑が併科されたものである。  
3 「有罪に係る人員及び金額」について、1人（社）が2以上の区分に該当する場合、主たる区分でのみ集計している。  
4 「その他」は、相続税、源泉所得税及び消費税である。

Period covered by survey:The table shows the statistics of criminal cases from April 1, 2022 to March 31, 2023.

- Note:1 Figures preceded by “Including” excepting field “number of cases” are the number of cases remanded by upper instance court.  
2 Figures preceded by “Including” of “number of cases” are those of cases where both imprisonment and fines were imposed.  
3 Figures preceded by “Number of convicts and amount of fines” are aggregated in the main category if the one person or company is classified two or more categories.  
4 Others are inheritance tax, withholding income tax and consumption tax.

(2) 犯則者違反行為別件数

Number of cases by type of violations

(単位：件)  
(Number of cases)

| 申告所得税<br>Self-assessment income tax    |                                                                       |                        | 法人税<br>Corporation tax                 |                                                                       |                        | その他<br>Others |                                                 |                        |
|----------------------------------------|-----------------------------------------------------------------------|------------------------|----------------------------------------|-----------------------------------------------------------------------|------------------------|---------------|-------------------------------------------------|------------------------|
| 該当条項                                   | Relevant provisions                                                   | 件 数<br>Number of cases | 該当条項                                   | Relevant provisions                                                   | 件 数<br>Number of cases | 該当条項          | Relevant provisions                             | 件 数<br>Number of cases |
| 第 238条                                 | Sec. 238                                                              | 10                     | 第 159条                                 | Sec. 159                                                              | 36                     | 脱税犯規定         | Tax fraud                                       | 15                     |
| 第 243条<br>〔平成22年度<br>改正前の<br>244条を含む。〕 | Sec. 243<br>〔Including Sec.244<br>prior to the<br>revision in FY2010〕 | －                      | 第 163条<br>〔平成22年度<br>改正前の<br>164条を含む。〕 | Sec. 163<br>〔Including Sec.164<br>prior to the<br>revision in FY2010〕 | 35                     | 両罰規定          | The penalty<br>against employer<br>and employee | 12                     |

- (注) 1 この表は、「(1)起訴事件数及び有罪に係る人員、金額」の「有罪件数」について、適用条文を示したものである。  
2 「その他」は、相続税、源泉所得税及び消費税である。

- Note:1 This table shows that which law section number is applicable to "number of convictions" in "(1) Numbers of indicted cases, convicts, and amount of fines."  
2 Others are inheritance tax, withholding income tax and consumption tax.

| 起 訴 事 件Indicted cases                         |                                                    |                                     |                                                    |                                    |                            | 区 分<br>Type                      |
|-----------------------------------------------|----------------------------------------------------|-------------------------------------|----------------------------------------------------|------------------------------------|----------------------------|----------------------------------|
| 内 訳Breakdown of numbers on the left           |                                                    |                                     | 有罪に係る人員及び金額 Number of convicts and amount of fines |                                    |                            |                                  |
| 無罪件数<br><br>Number of cases judged not guilty | 公訴権消滅件数<br><br>Number of expiration of prosecution | 未決件数<br><br>Number of pending cases | 懲役刑を科せられたものの人員<br><br>Number of cases imprisoned   | 罰 金Fines                           |                            |                                  |
|                                               |                                                    |                                     |                                                    | 人 員<br><br>Number of cases         | 金 額<br><br>Amount of fines |                                  |
| 内 件<br>Including Case                         | 内 件<br>Including Case                              | 内 件<br>Including Case               | 人<br>Person                                        | 内 人(社)<br>Including Person(Number) | 百万円<br>Million yen         | 申告所得税 Self-assessment income tax |
| - -                                           | - -                                                | - 12                                | 11                                                 | 10 10                              | 171                        | 法 人 税 Corporation tax            |
| - -                                           | - -                                                | 1 27                                | 37                                                 | 9 46                               | 438                        | そ の 他 Others                     |
| - -                                           | - -                                                | - 21                                | 9                                                  | 1 8                                | 121                        | 合 計 Grandtotal                   |
| - -                                           | - -                                                | 1 60                                | 57                                                 | 20 64                              | 729                        |                                  |





(単位：件)  
(Number of cases)

| 石油石炭税<br>Petroleum and Coal tax |                       |               | たばこ税<br>Tobacco tax |                       |               | たばこ<br>特別税             | 印紙税           | 航空機<br>燃料税        | 電源開発<br>促進税                                     | 国際観光<br>旅客税               | 合計            | 区<br>分<br>Type      |
|---------------------------------|-----------------------|---------------|---------------------|-----------------------|---------------|------------------------|---------------|-------------------|-------------------------------------------------|---------------------------|---------------|---------------------|
| ほ脱犯                             | 秩序犯                   | 計             | ほ脱犯                 | 秩序犯                   | 計             |                        |               |                   |                                                 |                           |               |                     |
| Tax fraud                       | Disciplinary criminal | Total         | Tax fraud           | Disciplinary criminal | Total         | Special tobacco surtax | Stamp tax     | Aviation fuel tax | Promotion of power<br>resources development tax | International tourist tax | Grandtotal    |                     |
| 外<br>Exc.                       | 外<br>Exc.             | 外<br>Exc.     | 外<br>Exc.           | 外<br>Exc.             | 外<br>Exc.     |                        | 外<br>Exc.     | 外<br>Exc.         | 外<br>Exc.                                       | 外<br>Exc.                 | 外<br>Exc.     |                     |
| -                               | -                     | -             | -                   | -                     | -             | /                      | -             | -                 | -                                               | -                         | -             | 前年度からの<br>繰越処理未済 *1 |
| -                               | -                     | -             | -                   | -                     | -             |                        | -             | -                 | -                                               | -                         | 12            |                     |
| -                               | -                     | -             | -                   | -                     | -             |                        | -             | -                 | -                                               | -                         | 12            | 24 検挙 *2            |
| -                               | -                     | -             | -                   | -                     | -             |                        | -             | -                 | -                                               | -                         | -             | 23 通告処分 *3          |
| -                               | -                     | -             | -                   | -                     | -             |                        | -             | -                 | -                                               | -                         | -             | 犯則事件<br>調査職員<br>*4  |
| -                               | -                     | -             | -                   | -                     | -             |                        | -             | -                 | -                                               | -                         | -             |                     |
| -                               | -                     | -             | -                   | -                     | -             |                        | -             | -                 | -                                               | -                         | -             | その他<br>*5           |
| -                               | -                     | -             | -                   | -                     | -             |                        | -             | -                 | -                                               | -                         | -             | 通知処分 *6             |
| -                               | -                     | -             | -                   | -                     | -             |                        | -             | -                 | -                                               | -                         | -             | 不告発 *7              |
| -                               | -                     | -             | -                   | -                     | -             |                        | -             | -                 | -                                               | -                         | -             | 処分前<br>公訴権消滅<br>*8  |
| 千円<br>Th. Yen                   | 千円<br>Th. Yen         | 千円<br>Th. Yen | 千円<br>Th. Yen       | 千円<br>Th. Yen         | 千円<br>Th. Yen | 千円<br>Th. Yen          | 千円<br>Th. Yen | 千円<br>Th. Yen     | 千円<br>Th. Yen                                   | 千円<br>Th. Yen             | 千円<br>Th. Yen | 1 本年度未処理未済件数<br>*9  |
| -                               | -                     | -             | -                   | -                     | -             | -                      | -             | -                 | -                                               | -                         | -             | 犯則に係る税額<br>*10      |
| -                               | -                     | -             | -                   | -                     | -             | -                      | -             | -                 | -                                               | -                         | 29            | 通告処分罰科金相当額<br>*11   |
| -                               | -                     | -             | -                   | -                     | -             | -                      | -             | -                 | -                                               | -                         | 621           |                     |
| -                               | -                     | -             | -                   | -                     | -             | -                      | -             | -                 | -                                               | -                         | 3, 549        |                     |

Subject of survey, etc.: This table shows the statistics of tax crimes for indirect national tax from April 1, 2022 to March 31, 2023.

Terminology:1 “Notification procedure” means a procedure which notifies a violator of the amount of money corresponding to penalty and fine to be submitted, properties to be confiscated, and others.

2 “Information” means a procedure which informs that with respect to a violation no conviction was obtained.

3 “Criminal investigator” means national taxation officers who are enownershipd to make questions, inspections, official retains, searches, seizures, etc.

Note:1 Figures preceded by “Excluding” show the number of offenders other than principal offender in tax crimes committed by joint offence or to which the penalty against employer and employee was applied.

2 Figures for customhouse are not included.

(2) 通告処分及び履行の状況

Statistics of notification procedure and fulfillment

| 区 分<br>Type                                      |              |                                                                    | 酒 税      Liquor tax            |                               |                      |               | 揮発油税      Gasoline tax |                              |               | 石油ガス税<br>Liquefied petroleum gas tax |                              |               |
|--------------------------------------------------|--------------|--------------------------------------------------------------------|--------------------------------|-------------------------------|----------------------|---------------|------------------------|------------------------------|---------------|--------------------------------------|------------------------------|---------------|
|                                                  |              |                                                                    | 免許者      Licensee              |                               | 非免許者<br>Non-licensee | 計<br>Total    | ほ脱犯<br>Tax fraud       | 秩序犯<br>Disciplinary criminal | 計<br>Total    | ほ脱犯<br>Tax fraud                     | 秩序犯<br>Disciplinary criminal | 計<br>Total    |
|                                                  |              |                                                                    | 酒類等製造者<br>Liquor manufacturers | 酒類販売業者<br>Liquor distributors |                      |               |                        |                              |               |                                      |                              |               |
|                                                  |              |                                                                    | 外<br>Exc.                      | 外<br>Exc.                     |                      |               | 外<br>Exc.              | 外<br>Exc.                    | 外<br>Exc.     | 外<br>Exc.                            | 外<br>Exc.                    | 外<br>Exc.     |
| 要履行件数<br>Number of notifications to be fulfilled | 前年度からの繰越履行未済 | Cases to be fulfilled carried over from the previous fiscal year   | -                              | -                             | -                    | -             | -                      | -                            | -             | -                                    | -                            | -             |
|                                                  | 通告処分         | Notification procedures                                            | -                              | 5                             | 7                    | 12            | -                      | -                            | -             | -                                    | -                            | -             |
|                                                  | 計            | Total                                                              | -                              | 5                             | 7                    | 12            | -                      | -                            | -             | -                                    | -                            | -             |
|                                                  | 通告不履行による告発   | Prosecution by non-fulfillment of notification                     | -                              | -                             | -                    | -             | -                      | -                            | -             | -                                    | -                            | -             |
|                                                  | 通告後公訴権消滅     | Expiration of prosecution right after notification                 | -                              | -                             | -                    | -             | -                      | -                            | -             | -                                    | -                            | -             |
|                                                  | 通告履行         | Fulfillment of notification                                        | -                              | 5                             | 7                    | 12            | -                      | -                            | -             | -                                    | -                            | -             |
|                                                  | 計            | Total                                                              | -                              | 5                             | 7                    | 12            | -                      | -                            | -             | -                                    | -                            | -             |
|                                                  | 本年度未履行未済件数   | Number of notifications unfulfilled within FY                      | -                              | -                             | -                    | -             | -                      | -                            | -             | -                                    | -                            | -             |
|                                                  | 通告履行罰科金相当額   | Amount of notification fulfilled corresponding to penalty and fine | -                              | 千円<br>Th. Yen                 | 千円<br>Th. Yen        | 千円<br>Th. Yen | 千円<br>Th. Yen          | 千円<br>Th. Yen                | 千円<br>Th. Yen | 千円<br>Th. Yen                        | 千円<br>Th. Yen                | 千円<br>Th. Yen |
|                                                  |              |                                                                    | -                              | 385                           | 236                  | 621           | -                      | -                            | -             | -                                    | -                            | -             |
|                                                  |              |                                                                    |                                | 1, 193                        | 2, 356               | 3, 549        |                        |                              |               |                                      |                              |               |

調査対象等：令和4年4月1日から令和5年3月31日までの間における間接国税の犯則事件について示した。

用語の説明：不履行とは、通告処分を履行しなかったものをいう。

- (注) 1 外書は、共犯による犯則事件及び両罰規定を適用した犯則事件について、主たる者以外の者及び行為者を示す。  
2 「揮発油税」には地方揮発油税、「たばこ税」にはたばこ特別税を含む。  
3 税関分は含まない。

Subject of survey, etc.: This table shows the statistics of tax crimes for indirect national tax from April 1, 2022 to March 31, 2023.

Terminology: "Non-fulfillment" means non-fulfillment of what notification procedure requires.

- Note:1 Figures preceded by "Excluding" show the number of offenders other than principal offender in tax crimes committed by joint offence or to which the penalty against employer and employee was applied.  
2 "Gasoline tax" includes local gasoline tax and "Tobacco tax" includes special tobacco surtax.  
3 Figures for customhouse are not included.

(単位：件)  
(Number of cases)

| 石油石炭税 Petroleum and Coal tax |                       |               | たばこ税 Tobacco tax |                       |               | 合 計<br>Grandtotal | 区 分<br>Type                                                                                                                                           |
|------------------------------|-----------------------|---------------|------------------|-----------------------|---------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| ほ脱犯                          | 秩序犯                   | 計             | ほ脱犯              | 秩序犯                   | 計             |                   |                                                                                                                                                       |
| Tax fraud                    | Disciplinary criminal | Total         | Tax fraud        | Disciplinary criminal | Total         |                   |                                                                                                                                                       |
| 外<br>Exc.                    | 外<br>Exc.             | 外<br>Exc.     | 外<br>Exc.        | 外<br>Exc.             | 外<br>Exc.     | 外<br>Exc.         |                                                                                                                                                       |
| -                            | -                     | -             | -                | -                     | -             | -                 | 前年度からの<br>繰越処理未済<br>Cases to be fulfilled<br>carried over from the<br>previous fiscal year<br>要履行<br>件数<br>Number of notifications<br>to be fulfilled |
| -                            | -                     | -             | -                | -                     | -             | 12                |                                                                                                                                                       |
| -                            | -                     | -             | -                | -                     | -             | 12                |                                                                                                                                                       |
| -                            | -                     | -             | -                | -                     | -             | 23                | 通告処分<br>Notification<br>procedures                                                                                                                    |
| -                            | -                     | -             | -                | -                     | -             | 23                | 計<br>Total                                                                                                                                            |
| -                            | -                     | -             | -                | -                     | -             | -                 | 通告不履行に<br>よる告発<br>Prosecution by non-<br>fulfillment of<br>notification<br>履行等<br>件数<br>Number of fulfillment, etc                                    |
| -                            | -                     | -             | -                | -                     | -             | -                 |                                                                                                                                                       |
| -                            | -                     | -             | -                | -                     | -             | -                 |                                                                                                                                                       |
| -                            | -                     | -             | -                | -                     | -             | 12                | 通告後<br>公訴権消滅<br>Expiration of<br>prosecution right<br>after notification                                                                              |
| -                            | -                     | -             | -                | -                     | -             | 23                | 通告履行<br>Fulfillment of<br>notification                                                                                                                |
| -                            | -                     | -             | -                | -                     | -             | 12                | 計<br>Total                                                                                                                                            |
| -                            | -                     | -             | -                | -                     | -             | -                 | 本年度末<br>履行未済件数<br>Number of<br>notifications<br>unfulfilled within FY                                                                                 |
| 千円<br>Th. Yen                | 千円<br>Th. Yen         | 千円<br>Th. Yen | 千円<br>Th. Yen    | 千円<br>Th. Yen         | 千円<br>Th. Yen | 千円<br>Th. Yen     |                                                                                                                                                       |
| -                            | -                     | -             | -                | -                     | -             | 621               | 通告履行罰科金<br>相当額<br>Amount of notification<br>fulfilled corresponding<br>to penalty and fine                                                            |
| -                            | -                     | -             | -                | -                     | -             | 3,549             |                                                                                                                                                       |

(3) 酒税の違反行為別検挙の状況

Statistics of arrest by type of violations of liquor tax

| 区分<br>Type                                            | 免 許 者 Licensees               |                                |    |                     |                                                                |                                |    |                     |                              |                                |    |                     |
|-------------------------------------------------------|-------------------------------|--------------------------------|----|---------------------|----------------------------------------------------------------|--------------------------------|----|---------------------|------------------------------|--------------------------------|----|---------------------|
|                                                       | 酒類製造者<br>Liquor manufacturers |                                |    |                     | 酒母、もろみ製造者<br>Manufacturers of yeast mash and/or unrefined sake |                                |    |                     | 酒類卸売業者<br>Liquor wholesalers |                                |    |                     |
|                                                       | 件数<br>Number of cases         | 犯則数量<br>Quantity of violations |    | 税額<br>Amount of tax | 件数<br>Number of cases                                          | 犯則数量<br>Quantity of violations |    | 税額<br>Amount of tax | 件数<br>Number of cases        | 犯則数量<br>Quantity of violations |    | 税額<br>Amount of tax |
|                                                       | 外<br>Exc.<br>件<br>Case        | L                              | kg | 千円<br>thousand yen  | 外<br>Exc.<br>件<br>Case                                         | L                              | kg | 千円<br>thousand yen  | 外<br>Exc.<br>件<br>Case       | L                              | kg | 千円<br>thousand yen  |
| 第54条<br>Sec. 54                                       | -                             | -                              | -  | -                   | -                                                              | -                              | -  | -                   | -                            | -                              | -  | -                   |
| 第55条<br>Sec. 55                                       | -                             | -                              | -  | -                   | -                                                              | -                              | -  | -                   | -                            | -                              | -  | -                   |
| 第56条<br>第 1 項 第 1 号<br>Sec. 56, Par.1-1               | -                             | -                              | -  | -                   | -                                                              | -                              | -  | -                   | -                            | -                              | -  | -                   |
| 〃 第 2 号<br>Sec. 56, Par.1-2                           | -                             | -                              | -  | -                   | -                                                              | -                              | -  | -                   | -                            | -                              | -  | -                   |
| 〃 第 3 号<br>Sec. 56, Par.1-3                           | -                             | -                              | -  | -                   | -                                                              | -                              | -  | -                   | -                            | -                              | -  | -                   |
| 〃 第 4 号<br>Sec. 56, Par.1-4                           | -                             | -                              | -  | -                   | -                                                              | -                              | -  | -                   | -                            | -                              | -  | -                   |
| 〃 第 5 号<br>Sec. 56, Par.1-5                           | -                             | -                              | -  | -                   | -                                                              | -                              | -  | -                   | -                            | -                              | -  | -                   |
| 〃 第 6 号<br>Sec. 56, Par.1-6                           | -                             | -                              | -  | -                   | -                                                              | -                              | -  | -                   | -                            | -                              | -  | -                   |
| 〃 第 7 号<br>Sec. 56, Par.1-7                           | -                             | -                              | -  | -                   | -                                                              | -                              | -  | -                   | -                            | -                              | -  | -                   |
| 第58条<br>Sec. 58                                       | -                             | -                              | -  | -                   | -                                                              | -                              | -  | -                   | 外1<br>1                      | 68, 131                        | -  | -                   |
| 合 計<br>Grandtotal                                     | -                             | -                              | -  | -                   | -                                                              | -                              | -  | -                   | 外1<br>1                      | 68, 131                        | -  | -                   |
| 犯則者が判明<br>しないもの<br>Cases of violators<br>unidentified | -                             | -                              | -  | -                   | -                                                              | -                              | -  | -                   | -                            | -                              | -  | -                   |

(注) 1 この表は、「(1) 検挙及び処理の状況」について、違反行為別検挙の状況を示したものである。  
2 外書は、共犯による犯則事件及び両罰規定を適用した犯則事件について、主たる者以外の者及び行為者を示す。  
3 外書の括弧書きは、2以上の違反条項に該当する犯則事件について、主たる条項以外の条項に該当する件数を示す。

|                     |                           |    |                       | 非免許者                |                           |    |                       | 計                   |                           |    | 左の計のうち<br>密輸入酒類に係るもの  |                     |                           | 区 分<br>Type           |                                                       |                  |
|---------------------|---------------------------|----|-----------------------|---------------------|---------------------------|----|-----------------------|---------------------|---------------------------|----|-----------------------|---------------------|---------------------------|-----------------------|-------------------------------------------------------|------------------|
| 酒類小売業者              |                           |    |                       |                     |                           |    |                       |                     |                           |    |                       |                     |                           |                       |                                                       | Non-licensees    |
| 件数                  | 犯則数量                      |    | 税額                    | 件数                  | 犯則数量                      |    | 税額                    | 件数                  | 犯則数量                      |    | 税額                    | 件数                  | 犯則数量                      |                       |                                                       | 税額               |
| Number of<br>cases  | Quantity<br>of violations |    | Amount<br>of tax      | Number of<br>cases  | Quantity<br>of violations |    | Amount<br>of tax      | Number of<br>cases  | Quantity<br>of violations |    | Amount<br>of tax      | Number<br>of cases  | Quantity<br>of violations |                       |                                                       | Amount<br>of tax |
| 外 件<br>Exc.<br>Case | L                         | kg | 千円<br>thousand<br>yen | 外 件<br>Exc.<br>Case | L                         | kg | 千円<br>thousand<br>yen | 外 件<br>Exc.<br>Case | L                         | kg | 千円<br>thousand<br>yen | 外 件<br>Exc.<br>Case | L                         | 千円<br>thousand<br>yen |                                                       |                  |
| -                   | -                         | -  | -                     | 1                   | 307                       | -  | 29                    | 1                   | 307                       | -  | 29                    | -                   | -                         | -                     | 第54条<br>Sec. 54                                       |                  |
| -                   | -                         | -  | -                     | -                   | -                         | -  | -                     | -                   | -                         | -  | -                     | -                   | -                         | -                     | 第55条<br>Sec. 55                                       |                  |
| 外1<br>1             | 34                        | -  | -                     | 外7<br>18            | 152, 901                  | -  | -                     | 外8<br>19            | 152, 935                  | -  | -                     | -                   | -                         | -                     | 第56条<br>第 1 項 第 1 号<br>Sec. 56, Par.1-1               |                  |
| -                   | -                         | -  | -                     | -                   | -                         | -  | -                     | -                   | -                         | -  | -                     | -                   | -                         | -                     | 〃 第 2 号<br>Sec. 56, Par.1-2                           |                  |
| -                   | -                         | -  | -                     | -                   | -                         | -  | -                     | -                   | -                         | -  | -                     | -                   | -                         | -                     | 〃 第 3 号<br>Sec. 56, Par.1-3                           |                  |
| -                   | -                         | -  | -                     | -                   | -                         | -  | -                     | -                   | -                         | -  | -                     | -                   | -                         | -                     | 〃 第 4 号<br>Sec. 56, Par.1-4                           |                  |
| -                   | -                         | -  | -                     | -                   | -                         | -  | -                     | -                   | -                         | -  | -                     | -                   | -                         | -                     | 〃 第 5 号<br>Sec. 56, Par.1-5                           |                  |
| -                   | -                         | -  | -                     | -                   | -                         | -  | -                     | -                   | -                         | -  | -                     | -                   | -                         | -                     | 〃 第 6 号<br>Sec. 56, Par.1-6                           |                  |
| -                   | -                         | -  | -                     | -                   | -                         | -  | -                     | -                   | -                         | -  | -                     | -                   | -                         | -                     | 〃 第 7 号<br>Sec. 56, Par.1-7                           |                  |
| 外3<br>3             | 111, 112                  | -  | -                     | -                   | -                         | -  | -                     | 外4<br>4             | 179, 243                  | -  | -                     | -                   | -                         | -                     | 第58条<br>Sec. 58                                       |                  |
| 外4<br>4             | 111, 146                  | -  | -                     | 外7<br>19            | 153, 208                  | -  | 29                    | 外12<br>24           | 332, 485                  | -  | 29                    | -                   | -                         | -                     | 合 計<br>Grandtotal                                     |                  |
| -                   | -                         | -  | -                     | -                   | -                         | -  | -                     | -                   | -                         | -  | -                     | -                   | -                         | -                     | 犯則者が判明<br>しないもの<br>Cases of violators<br>unidentified |                  |

Note:1 This table shows the statistics of arrest by type of violations in relation to “(1) Statistics of arrest and procedure”.  
2 Figures preceded by “Excluding” show the number of offenders other than principal offender in tax crimes committed by joint offence or to which the penalty against employer and employee was applied.  
3 Figures preceded by “Excluding” show the number of offenders other than principal offender in tax crimes committed by a joint offence or to which a penalty against both the employer and employee was applied.

(4) 酒税以外の間接税の違反行為別検挙の状況

(単位：件)

Status of arrest by type of violations of indirect taxes other than liquor tax

(Number of cases)

| 揮発油税<br>Gasoline tax |                     |                       | 地方揮発油税<br>Local gasoline tax |                     |                       | 石油ガス税<br>Liquefied petroleum gas tax |                     |                       | 石油石炭税<br>Petroleum and Coal tax |                     |                       |
|----------------------|---------------------|-----------------------|------------------------------|---------------------|-----------------------|--------------------------------------|---------------------|-----------------------|---------------------------------|---------------------|-----------------------|
| 該当条項                 | Relevant provisions | 件数<br>Number of cases | 該当条項                         | Relevant provisions | 件数<br>Number of cases | 該当条項                                 | Relevant provisions | 件数<br>Number of cases | 該当条項                            | Relevant provisions | 件数<br>Number of cases |
|                      |                     | 外<br>Exc.             |                              |                     | 外<br>Exc.             |                                      |                     | 外<br>Exc.             |                                 |                     | 外<br>Exc.             |
| 第27条第1項              | Sec.27,Par.1        |                       | 第15条第1項                      | Sec.15,Par.1        |                       | 第27条第1項                              | Sec.27,Par.1        |                       | 第23条第1項                         | Sec.23,Par.1        |                       |
| 第1号                  | Sec.27,Par.1-1      | -                     | 第1号                          | Sec.15,Par.1-1      | -                     | 第1号                                  | Sec.27,Par.1-1      | -                     | 第1号                             | Sec.23,Par.1-1      | -                     |
| 第2号                  | Sec.27,Par.1-2      | -                     | 第2号                          | Sec.15,Par.1-2      | -                     | 第2号                                  | Sec.27,Par.1-2      | -                     | 第2号                             | Sec.23,Par.1-2      | -                     |
| 第27条第3項              | Sec.27,Par.3        | -                     | 第15条第3項                      | Sec.15,Par.3        | -                     | 第27条第3項                              | Sec.27,Par.3        | -                     | 第23条第3項                         | Sec.23,Par.3        | -                     |
| 第28条                 | Sec.28              |                       | 第16条第1項                      | Sec.16,Par.1        | -                     | 第28条                                 | Sec.28              |                       | 第24条                            | Sec.24              |                       |
| 第1号                  | Sec.28,Par.1-1      | -                     |                              |                     |                       | 第1号                                  | Sec.28,Par.1-1      | -                     | 第1号                             | Sec.24,Par.1-1      | -                     |
| 第2号                  | Sec.28,Par.1-2      | -                     |                              |                     |                       | 第2号                                  | Sec.28,Par.1-2      | -                     | 第2号                             | Sec.24,Par.1-2      | -                     |
| 第3号                  | Sec.28,Par.1-3      | -                     |                              |                     |                       | 第3号                                  | Sec.28,Par.1-3      | -                     | 第3号                             | Sec.24,Par.1-3      | -                     |
| 第4号                  | Sec.28,Par.1-4      | -                     |                              |                     |                       | 第4号                                  | Sec.28,Par.1-4      | -                     | 第4号                             | Sec.24,Par.1-4      | -                     |
| 第5号                  | Sec.28,Par.1-5      | -                     |                              |                     |                       | 第5号                                  | Sec.28,Par.1-5      | -                     | 第5号                             | Sec.24,Par.1-5      | -                     |
| 第6号                  | Sec.28,Par.1-6      | -                     |                              |                     |                       | 第6号                                  | Sec.28,Par.1-6      | -                     | 第25条第1項                         | Sec.25,Par.1        | -                     |
| 第29条第1項              | Sec.29,Par.1        | -                     |                              |                     |                       | 第29条第1項                              | Sec.29,Par.1        | -                     |                                 |                     |                       |
| 合計                   | Total               | -                     | 合計                           | Total               | -                     | 合計                                   | Total               | -                     | 合計                              | Total               | -                     |

| たばこ税<br>Tobacco tax |                     |                       | たばこ特別税<br>Special tobacco surtax |                     |                       | 印紙税<br>Stamp tax |                     |                       | 航空機燃料税<br>Aviation fuel tax |                     |                       |
|---------------------|---------------------|-----------------------|----------------------------------|---------------------|-----------------------|------------------|---------------------|-----------------------|-----------------------------|---------------------|-----------------------|
| 該当条項                | Relevant provisions | 件数<br>Number of cases | 該当条項                             | Relevant provisions | 件数<br>Number of cases | 該当条項             | Relevant provisions | 件数<br>Number of cases | 該当条項                        | Relevant provisions | 件数<br>Number of cases |
|                     |                     | 外<br>Exc.             |                                  |                     | 外<br>Exc.             |                  |                     | 外<br>Exc.             |                             |                     | 外<br>Exc.             |
| 第27条第1項             | Sec.27,Par.1        |                       | 第21条第1項                          | Sec.21,Par.1        |                       | 第21条第1項          | Sec.21,Par.1        |                       | 第19条第1項                     | Sec.19,Par.1        |                       |
| 第1号                 | Sec.27,Par.1-1      | -                     | 第1号                              | Sec.21,Par.1-1      | -                     | 第1号              | Sec.21,Par.1-1      | -                     | 第1号                         | Sec.19,Par.1-1      | -                     |
| 第2号                 | Sec.27,Par.1-2      | -                     | 第2号                              | Sec.21,Par.1-2      | -                     | 第2号              | Sec.21,Par.1-2      | -                     | 第2号                         | Sec.19,Par.1-2      | -                     |
| 第27条第3項             | Sec.27,Par.3        | -                     | 第21条第3項                          | Sec.21,Par.3        | -                     | 第22条             | Sec.22              |                       | 第19条第3項                     | Sec.19,Par.3        | -                     |
| 第28条                | Sec.28              |                       | 第22条                             | Sec.22              |                       | 第1号              | Sec.22,Par.1-1      | -                     | 第20条                        | Sec.20              |                       |
| 第1号                 | Sec.28,Par.1-1      | -                     | 第1号                              | Sec.22,Par.1-1      | -                     | 第2号              | Sec.22,Par.1-2      | -                     | 第1号                         | Sec.20,Par.1-1      | -                     |
| 第2号                 | Sec.28,Par.1-2      | -                     | 第2号                              | Sec.22,Par.1-2      | -                     | 第3号              | Sec.22,Par.1-3      | -                     | 第2号                         | Sec.20,Par.1-2      | -                     |
| 第3号                 | Sec.28,Par.1-3      | -                     | 第23条第1項                          | Sec.23,Par.1        | -                     | 第4号              | Sec.22,Par.1-4      | -                     | 第21条第1項                     | Sec.21,Par.1        | -                     |
| 第4号                 | Sec.28,Par.1-4      | -                     |                                  |                     |                       | 第23条             | Sec.23              |                       |                             |                     |                       |
| 第5号                 | Sec.28,Par.1-5      | -                     |                                  |                     |                       | 第1号              | Sec.23,Par.1-1      | -                     |                             |                     |                       |
| 第29条第1項             | Sec.29,Par.1        | -                     |                                  |                     |                       | 第2号              | Sec.23,Par.1-2      | -                     |                             |                     |                       |
|                     |                     |                       |                                  |                     |                       | 第3号              | Sec.23,Par.1-3      | -                     |                             |                     |                       |
|                     |                     |                       |                                  |                     |                       | 第24条             | Sec.24              | -                     |                             |                     |                       |
| 合計                  | Total               | -                     | 合計                               | Total               | -                     | 合計               | Total               | -                     | 合計                          | Total               | -                     |

| 電源開発促進税<br>Promotion of power-resources development tax |                     |                       | 国際観光旅客税<br>International tourist tax |                     |                       |
|---------------------------------------------------------|---------------------|-----------------------|--------------------------------------|---------------------|-----------------------|
| 該当条項                                                    | Relevant provisions | 件数<br>Number of cases | 該当条項                                 | Relevant provisions | 件数<br>Number of cases |
|                                                         |                     | 外<br>Exc.             |                                      |                     | 外<br>Exc.             |
| 第12条第1項                                                 | Sec.12,Par.1        | -                     | 第24条第1項                              | Sec.24,Par.1        | -                     |
| 第12条第3項                                                 | Sec.12,Par.3        | -                     | 第25条                                 | Sec.25              |                       |
| 第13条                                                    | Sec.13              |                       | 第1号                                  | Sec.25,Par.1-1      | -                     |
| 第1号                                                     | Sec.13,Par.1-1      | -                     | 第2号                                  | Sec.25,Par.1-2      | -                     |
| 第2号                                                     | Sec.13,Par.1-2      | -                     | 第3号                                  | Sec.25,Par.1-3      | -                     |
| 第14条第1項                                                 | Sec.14,Par.1        | -                     | 第26条第1項                              | Sec.26,Par.1        | -                     |
| 合計                                                      | Total               | -                     | 合計                                   | Total               | -                     |

(注) 1 この表は、「(1)検挙及び処理の状況」について、違反行為別検挙の状況を示したものである。

2 外書は、共犯による犯則事件及び両罰規定を適用した犯則事件について、主たる者以外の者及び行為者を示す。

3 外書の括弧書きは、2以上の違反条項に該当する犯則事件について、主たる条項以外の条項に該当する件数を示す。

Note:1 This table shows the status of arrest by type of violations in relation to “(1) Status of arrest and procedure”.

2 Figures preceded by “Excluding” show the number of offenders other than principal offender in tax crimes committed by joint offence or to which the penalty against employer and employee was applied.

3 Figures preceded by “Excluding” show the number of offenders other than principal offender in tax crimes committed by a joint offence or to which a penalty against both the employer and employee was applied.

20－5 資料収集  
Information Returns

(1) 法定資料・法定外資料の資料収集 (単位：千枚)  
Information returns and documents other than information returns (Returns in thousands)

| 区分<br>Type<br>事務年度<br>Business year<br>(July 1st through June 30th) | 法定資料<br>Information returns                        |                                   |                                   |               |               | 法定外資料<br>Other information returns | 合計<br>Total |
|---------------------------------------------------------------------|----------------------------------------------------|-----------------------------------|-----------------------------------|---------------|---------------|------------------------------------|-------------|
|                                                                     | 給与源泉徴収票<br>Withholding record of employment income | 利子支払調書<br>Interest payment record | 配当支払調書<br>Dividend payment record | その他<br>Others | 計<br>Subtotal |                                    |             |
| 平成29年度 BY2017                                                       | 21,362                                             | 10,557                            | 73,650                            | 257,822       | 363,391       | 147,752                            | 511,143     |
| 30 2018                                                             | 21,976                                             | 8,695                             | 62,421                            | 249,774       | 342,866       | 164,506                            | 507,372     |
| 令和元 2019                                                            | 22,489                                             | 9,235                             | 62,856                            | 275,175       | 369,755       | 108,752                            | 478,507     |
| 2 2020                                                              | 22,192                                             | 7,746                             | 61,214                            | 343,712       | 434,863       | 271,218                            | 706,081     |
| 3 2021                                                              | 25,914                                             | 10,217                            | 58,470                            | 371,455       | 466,057       | 322,604                            | 788,661     |
| 4 2022                                                              | 25,414                                             | 11,462                            | 58,206                            | 418,444       | 513,527       | 673,967                            | 1,187,494   |

資料：課税総括課調  
Source: Taxation Management Division

(2) 「不動産等の譲受けの対価の支払調書」の提出内容の監査事績  
The statistics of audit on description of submitted "record of payment of compensation for real estate, etc."

| 区分<br>Type<br>事務年度<br>Business year<br>(July 1st through June 30th) | 提出者数<br>Number of submitters | 監査対象者数<br>Number of submitters audited | 非違のあった監査対象者<br>Number of audited submitters to be found inaccurate | 非違のあった延枚数<br>Accumulated number of inaccurate returns | 監査1件あたり非違枚数<br>Number of inaccurate returns per audit case | 割合<br>Percentage |      |
|---------------------------------------------------------------------|------------------------------|----------------------------------------|--------------------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------------|------------------|------|
|                                                                     |                              |                                        |                                                                    |                                                       |                                                            | ②／①              | ③／②  |
| 平成29年度 BY2017                                                       | 70,968                       | 3,684                                  | 2,826                                                              | 12,425                                                | 4                                                          | 5.2              | 76.7 |
| 30 2018                                                             | 72,277                       | 2,605                                  | 1,944                                                              | 10,050                                                | 5                                                          | 3.6              | 74.6 |
| 令和元 2019                                                            | 63,286                       | 1,044                                  | 562                                                                | 3,482                                                 | 6                                                          | 1.6              | 53.8 |
| 2 2020                                                              | 63,526                       | 751                                    | 417                                                                | 2,436                                                 | 6                                                          | 1.2              | 55.5 |
| 3 2021                                                              | 69,776                       | 1,589                                  | 1,189                                                              | 16,242                                                | 14                                                         | 2.3              | 74.8 |
| 4 2022                                                              | 69,014                       | 2,160                                  | 1,630                                                              | 9,370                                                 | 6                                                          | 3.1              | 75.5 |

資料：課税総括課調  
Source: Taxation Management Division

20－6 税務相談  
Tax Consultation

(1) 税務相談室における相談等の受理状況 (単位：件)  
Statistics of reception of tax consultation (Number of cases)

| 区 分<br>Type                             |                     | 所得税<br>Income tax | 法人税<br>Corporation tax | 資産税<br>Property tax | 間 接 税<br>Indirect tax  |               | 通則・徴収<br>Tax collection | その他<br>Others | 合 計<br>Total             |
|-----------------------------------------|---------------------|-------------------|------------------------|---------------------|------------------------|---------------|-------------------------|---------------|--------------------------|
|                                         |                     |                   |                        |                     | 消費税<br>Consumption tax | その他<br>Others |                         |               |                          |
| 平成29年度                                  | FY2017              | 2, 892, 991       | 221, 575               | 969, 028            | 138, 049               | 162, 488      | 314, 088                | 869, 361      | 外<br>Excluding<br>2, 047 |
| 30                                      | 2018                | 2, 877, 842       | 202, 188               | 954, 188            | 148, 198               | 162, 665      | 305, 795                | 791, 318      | 5, 567, 580              |
| 令和元                                     | 2019                | 2, 603, 587       | 191, 158               | 927, 301            | 252, 076               | 152, 106      | 283, 937                | 698, 612      | 1, 537                   |
| 2                                       | 2020                | 3, 038, 750       | 205, 531               | 929, 464            | 154, 042               | 163, 069      | 432, 496                | 899, 562      | 5, 442, 194              |
| 3                                       | 2021                | 2, 817, 339       | 226, 290               | 1, 030, 497         | 148, 987               | 128, 963      | 401, 766                | 821, 125      | 1, 410                   |
| 4                                       | 2022                | 2, 423, 584       | 199, 375               | 925, 412            | 224, 116               | 115, 485      | 266, 993                | 730, 389      | 5, 108, 777              |
| ( 国 税 局 別 ) By Regional Taxation Bureau |                     |                   |                        |                     |                        |               |                         |               | 906                      |
| 札 幌                                     | Sapporo             | 133, 862          | 7, 450                 | 45, 859             | 8, 618                 | 4, 517        | 11, 798                 | 35, 656       | 5, 822, 914              |
| 仙 台                                     | Sendai              | 165, 659          | 6, 497                 | 57, 722             | 11, 160                | 6, 930        | 14, 644                 | 56, 409       | 1, 046                   |
| 関 東 信 越                                 | Kanto Shinetsu      | 300, 319          | 17, 178                | 142, 002            | 23, 414                | 12, 318       | 37, 822                 | 70, 998       | 5, 574, 967              |
| 東 京                                     | Tokyo               | 656, 515          | 100, 753               | 267, 388            | 89, 763                | 38, 980       | 93, 573                 | 225, 330      | 341                      |
| 金 沢                                     | Kanazawa            | 51, 107           | 2, 776                 | 15, 034             | 3, 865                 | 2, 597        | 5, 345                  | 6, 736        | 4, 885, 354              |
| 名 古 屋                                   | Nagoya              | 332, 647          | 16, 947                | 104, 098            | 21, 032                | 11, 821       | 32, 035                 | 97, 906       |                          |
| 大 阪                                     | Osaka               | 358, 796          | 28, 662                | 143, 042            | 35, 196                | 16, 396       | 29, 827                 | 121, 715      |                          |
| 広 島                                     | Hiroshima           | 116, 832          | 5, 361                 | 38, 116             | 7, 808                 | 5, 711        | 9, 448                  | 23, 901       |                          |
| 高 松                                     | Takamatsu           | 61, 855           | 2, 615                 | 24, 916             | 5, 365                 | 2, 986        | 6, 114                  | 20, 786       |                          |
| 福 岡                                     | Fukuoka             | 147, 565          | 6, 848                 | 55, 922             | 11, 376                | 7, 844        | 14, 653                 | 39, 000       |                          |
| 熊 本                                     | Kumamoto            | 77, 266           | 3, 324                 | 26, 770             | 5, 264                 | 4, 335        | 8, 627                  | 24, 453       |                          |
| 沖 縄                                     | Okinawa             | 21, 153           | 962                    | 4, 541              | 1, 251                 | 1, 050        | 3, 104                  | 7, 497        |                          |
| 庁                                       | National Tax Agency | 8                 | 2                      | 2                   | 4                      | 0             | 3                       | 2             |                          |
| 合 計                                     | Total               | 2, 423, 584       | 199, 375               | 925, 412            | 224, 116               | 115, 485      | 266, 993                | 730, 389      |                          |

資料：税務相談官調  
(注) 外書は、苦情件数を示す。  
Source: Tax Counsel Office  
Note: Figures preceded by “Excluding” show the number of complaints.

(2) タックスアンサーの利用状況 (単位：件)  
Statistics of use of "Tax Answer" (Number of cases)

| 年度<br>Fiscal Year | タックスアンサーへのアクセス件数<br>Number of times "Tax Answer" was accessed |
|-------------------|---------------------------------------------------------------|
| 平成29年度 FY2017     | 86, 661, 859                                                  |
| 30 2018           | 58, 222, 394                                                  |
| 令和元 2019          | 73, 679, 057                                                  |
| 2 2020            | 78, 745, 254                                                  |
| 3 2021            | 89, 082, 099                                                  |
| 4 2022            | 80, 786, 891                                                  |

資料：税務相談官調  
Source: Tax Counsel Office



## 20－7 税 理 士

## Certified Public Tax Accountants

## (1) 税理士試験の受験・合格者数

(単位：人)

Numbers of examinees and successful candidates of Certified Public Tax Accountant examination

(In persons)

| 区 分<br>Type   |                        | 受 験 者 数<br>Numbers of examinees | 5 科目到達者数<br>Numbers of successful candidates<br>for five subjects | 一 部 科 目 合 格 者 数<br>Numbers of successful candidates<br>for part of subjects |
|---------------|------------------------|---------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------------|
| 第 1 回 (昭和26年) | 1st Examination (1951) | 3,112                           | 35                                                                | 963                                                                         |
| 5 ( 30 )      | 5 (1955)               | 7,849                           | 250                                                               | 2,091                                                                       |
| 10 ( 35 )     | 10 (1960)              | 13,538                          | 618                                                               | 3,449                                                                       |
| 15 ( 40 )     | 15 (1965)              | 23,428                          | 767                                                               | 5,370                                                                       |
| 20 ( 45 )     | 20 (1970)              | 30,579                          | 661                                                               | 5,128                                                                       |
| 25 ( 50 )     | 25 (1975)              | 37,799                          | 781                                                               | 5,804                                                                       |
| 30 ( 55 )     | 30 (1980)              | 42,588                          | 872                                                               | 6,815                                                                       |
| 35 ( 60 )     | 35 (1985)              | 39,739                          | 940                                                               | 5,954                                                                       |
| 40 (平成2 )     | 40 (1990)              | 39,591                          | 949                                                               | 5,530                                                                       |
| 45 ( 7 )      | 45 (1995)              | 52,032                          | 943                                                               | 7,256                                                                       |
| 50 ( 12 )     | 50 (2000)              | 52,567                          | 1,076                                                             | 7,173                                                                       |
| 55 ( 17 )     | 55 (2005)              | 56,314                          | 1,055                                                             | 8,662                                                                       |
| 60 ( 22 )     | 60 (2010)              | 51,468                          | 999                                                               | 7,454                                                                       |
| 61 ( 23 )     | 61 (2011)              | 49,510                          | 1,094                                                             | 7,973                                                                       |
| 62 ( 24 )     | 62 (2012)              | 48,123                          | 1,104                                                             | 8,964                                                                       |
| 63 ( 25 )     | 63 (2013)              | 45,337                          | 905                                                               | 7,443                                                                       |
| 64 ( 26 )     | 64 (2014)              | 41,031                          | 910                                                               | 5,999                                                                       |
| 65 ( 27 )     | 65 (2015)              | 38,175                          | 835                                                               | 6,067                                                                       |
| 66 ( 28 )     | 66 (2016)              | 35,589                          | 756                                                               | 4,882                                                                       |
| 67 ( 29 )     | 67 (2017)              | 32,974                          | 795                                                               | 5,839                                                                       |
| 68 ( 30 )     | 68 (2018)              | 30,850                          | 672                                                               | 4,044                                                                       |
| 69 (令和元 )     | 69 (2019)              | 29,779                          | 749                                                               | 4,639                                                                       |
| 70 ( 2 )      | 70 (2020)              | 26,673                          | 648                                                               | 4,754                                                                       |
| 71 ( 3 )      | 71 (2021)              | 27,299                          | 585                                                               | 4,554                                                                       |
| 72 ( 4 )      | 72 (2022)              | 28,853                          | 620                                                               | 5,006                                                                       |

資料：人事課調

Source: Personnel Division

(2) 税理士登録者数

(単位：人)

Number of registrations of Certified Public Tax Accountants

(In persons)

| 区 分<br>Type                           | 試 験<br>合格者<br>Those who<br>passed the<br>examination | 試 験<br>免除者<br>Those<br>exempted from<br>the<br>examination | 弁 護 士<br>Lawyers | 公 認<br>会計士<br>Certified<br>public<br>accountants | 資 格<br>認定者<br>Those who<br>were certified<br>as qualified | 税 務<br>代理士<br>Tax proxy | 特別試験<br>合 格 者<br>Those who<br>passed the<br>special<br>examination | 特例法<br>認定者<br>Those authorized<br>under the special<br>measure law | 合 計<br>Total  |
|---------------------------------------|------------------------------------------------------|------------------------------------------------------------|------------------|--------------------------------------------------|-----------------------------------------------------------|-------------------------|--------------------------------------------------------------------|--------------------------------------------------------------------|---------------|
| 平成29年度 <b>FY2017</b>                  | 34,914                                               | 27,953                                                     | 637              | 9,631                                            | 3                                                         | 13                      | 4,176                                                              | －                                                                  | 77,327        |
| 30 <b>2018</b>                        | 35,013                                               | 28,830                                                     | 662              | 9,880                                            | 2                                                         | 9                       | 3,632                                                              | －                                                                  | 78,028        |
| 令和元 <b>2019</b>                       | 35,108                                               | 29,730                                                     | 685              | 10,149                                           | 1                                                         | 7                       | 3,115                                                              | －                                                                  | 78,795        |
| 2 <b>2020</b>                         | 35,064                                               | 30,471                                                     | 698              | 10,446                                           | 1                                                         | 5                       | 2,719                                                              | －                                                                  | 79,404        |
| 3 <b>2021</b>                         | 35,010                                               | 31,340                                                     | 703              | 10,759                                           | 1                                                         | 2                       | 2,348                                                              | －                                                                  | 80,163        |
| 4 <b>2022</b>                         | 34,874                                               | 32,071                                                     | 718              | 11,046                                           | －                                                         | 2                       | 1,981                                                              | －                                                                  | 80,692        |
| (国税局別) By Regional<br>Taxation Bureau |                                                      |                                                            |                  |                                                  |                                                           |                         |                                                                    |                                                                    |               |
| 札 幌 Sapporo                           | 718                                                  | 876                                                        | 6                | 197                                              | －                                                         | －                       | 88                                                                 | －                                                                  | 1,885         |
| 仙 台 Sendai                            | 909                                                  | 1,192                                                      | 8                | 260                                              | －                                                         | －                       | 132                                                                | －                                                                  | 2,501         |
| 関 東 信 越 Kanto Shinetsu                | 3,314                                                | 3,240                                                      | 38               | 765                                              | －                                                         | －                       | 225                                                                | －                                                                  | 7,582         |
| 東 京 Tokyo                             | 15,354                                               | 9,884                                                      | 260              | 5,522                                            | －                                                         | 2                       | 635                                                                | －                                                                  | 31,657        |
| 金 沢 Kanazawa                          | 479                                                  | 796                                                        | 5                | 146                                              | －                                                         | －                       | 24                                                                 | －                                                                  | 1,450         |
| 名 古 屋 Nagoya                          | 3,294                                                | 4,559                                                      | 59               | 1,003                                            | －                                                         | －                       | 260                                                                | －                                                                  | 9,175         |
| 大 阪 Osaka                             | 6,867                                                | 5,656                                                      | 272              | 2,085                                            | －                                                         | －                       | 400                                                                | －                                                                  | 15,280        |
| 広 島 Hiroshima                         | 1,195                                                | 1,661                                                      | 14               | 281                                              | －                                                         | －                       | 75                                                                 | －                                                                  | 3,226         |
| 高 松 Takamatsu                         | 610                                                  | 847                                                        | 7                | 153                                              | －                                                         | －                       | 35                                                                 | －                                                                  | 1,652         |
| 福 岡 Fukuoka                           | 1,334                                                | 1,707                                                      | 27               | 407                                              | －                                                         | －                       | 48                                                                 | －                                                                  | 3,523         |
| 熊 本 Kumamoto                          | 639                                                  | 1,402                                                      | 20               | 165                                              | －                                                         | －                       | 49                                                                 | －                                                                  | 2,275         |
| 沖 縄 Okinawa                           | 161                                                  | 251                                                        | 2                | 62                                               | －                                                         | －                       | 10                                                                 | －                                                                  | 486           |
| 合 計 <b>Total</b>                      | <b>34,874</b>                                        | <b>32,071</b>                                              | <b>718</b>       | <b>11,046</b>                                    | <b>－</b>                                                  | <b>2</b>                | <b>1,981</b>                                                       | <b>－</b>                                                           | <b>80,692</b> |

資料：総務課調

調査時点：各年度末(3月31日現在)

- 用語の説明：1 試験合格者とは、税理士試験の試験科目の最終科目が試験合格による者をいう。
- 2 試験免除者とは、税理士試験の試験科目の最終科目が免除による者をいう。
- 3 資格認定者とは、税理士法施行（昭和26年7月15日）の際、国又は地方公共団体の職員である者で、税理士試験の合格者と同等以上の学識を有する旨の税理士試験委員の認定を受けた者をいう。
- 4 税務代理士とは、税務代理士の許可を受けた者をいう。
- 5 特別試験合格者とは、一定の実務経験を有する者に対する特別の税理士試験に合格した者をいう。
- 6 特例法認定者とは、公認会計士特例試験等に関する法律（昭和39年法律第123号）第12条の規定に基づき、税理士試験委員の認定を受けた者をいう。

Source: Co-ordination Division

Time of survey: On the end of each fiscal year (31st March)

- Terminology: 1 “Those who passed the examination” means those who passed the examination on final subjects of the Certified Public Tax Accountant Examination.
- 2 “Those exempted from the examination” means those who were exempted from the examination on final subjects of the Certified Public Tax Accountant Examination.
- 3 “Those who were certified as qualified” means those who were employees of the government or a local public entity as of the date of enforcement of the Certified Public Tax Accountant Law (July 15, 1951), and who were recognized as having an equal or higher level of knowledge compared to those who pass the Certified Public Tax Accountant Examination by the examiners of the examination.
- 4 “Tax proxy” means a person who received a permission as tax proxy.
- 5 “Those who passed the special examination” means those who passed the Special Certified Public Tax Accountant Examination held for those having certain operational experience.
- 6 “Those authorized under the special measure law” means those who were authorized according to the provisions of the Law for Special Measure of Certified Public Accountant Examination (Law No. 123 of 1964), Sec. 12 by the examiners of the Certified Public Tax Accountant Examination.

## (3) 国税局別の通知弁護士数、通知弁護士法人数

Number of enrolled lawyers and enrolled law corporations for each Regional Taxation Bureau

| 区分<br>Type<br><br>国税局<br>Regional Taxation Bureau | 通 知 弁 護 士<br>Enrolled lawyers |                      |                     |                      |                      |                      | 通知弁護士法人<br>Enrolled law corporations |
|---------------------------------------------------|-------------------------------|----------------------|---------------------|----------------------|----------------------|----------------------|--------------------------------------|
|                                                   | 平成<br>29年度<br>FY2017          | 平成<br>30年度<br>FY2018 | 令和<br>元年度<br>FY2019 | 令和<br>2 年度<br>FY2020 | 令和<br>3 年度<br>FY2021 | 令和<br>4 年度<br>FY2022 | 令和<br>4 年度<br>FY2022                 |
|                                                   | 人<br>Person                   | 人<br>Person          | 人<br>Person         | 人<br>Person          | 人<br>Person          | 人<br>Person          | 社<br>Number                          |
| 札幌 Sapporo                                        | 214                           | 218                  | 236                 | 265                  | 297                  | 341                  | 16                                   |
| 仙台 Sendai                                         | 226                           | 231                  | 262                 | 293                  | 328                  | 369                  | 19                                   |
| 関東信越 Kanto Shinetsu                               | 688                           | 711                  | 771                 | 800                  | 853                  | 914                  | 32                                   |
| 東京 Tokyo                                          | 2,006                         | 2,081                | 2,170               | 2,231                | 2,322                | 2,381                | 39                                   |
| 金沢 Kanazawa                                       | 173                           | 179                  | 197                 | 219                  | 246                  | 284                  | 18                                   |
| 名古屋 Nagoya                                        | 543                           | 537                  | 589                 | 621                  | 670                  | 726                  | 26                                   |
| 大阪 Osaka                                          | 692                           | 704                  | 740                 | 771                  | 816                  | 891                  | 23                                   |
| 広島 Hiroshima                                      | 251                           | 256                  | 275                 | 309                  | 349                  | 394                  | 18                                   |
| 高松 Takamatsu                                      | 179                           | 173                  | 189                 | 212                  | 239                  | 274                  | 16                                   |
| 福岡 Fukuoka                                        | 254                           | 258                  | 282                 | 307                  | 343                  | 376                  | 20                                   |
| 熊本 Kumamoto                                       | 197                           | 192                  | 202                 | 231                  | 262                  | 301                  | 21                                   |
| 沖縄 Okinawa                                        | 145                           | 145                  | 163                 | 183                  | 212                  | 243                  | 20                                   |
| 合 計 Total                                         | 5,568                         | 5,685                | 6,076               | 6,442                | 6,937                | 7,494                | 268                                  |

資料：総務課調

調査時点：各年度末（3月31日現在）

用語の説明：1 **通知弁護士**とは、税理士法第51条により、税理士業務を行おうとする地域を所轄する国税局長に対し税理士業務を行うことを通知した弁護士をいう。

2 **通知弁護士法人**とは、税理士法第51条により、税理士業務を行おうとする地域を所轄する国税局長に対し税理士業務を行うことを通知した弁護士法人をいう。

（注）通知弁護士数は、国税局ごとに集計しており、合計は延べ人員を示す。

Source: Co-ordination Division

Time of survey: On the end of each fiscal year (31st March)

Terminology: 1 "Enrolled lawyers" means the lawyers who have notified the Regional Commissioner concerned that they would practice as Certified Public Tax Accountants on the basis of the Certified Public Tax Accountant Law, Sec. 51.

2 "Enrolled law corporations" means the lawyer companies who have notified the Regional Commissioner concerned that they would practice as Certified Public Tax Accountants on the basis of the Certified Public Tax Accountant Law, Sec. 51.

Note: Number of enrolled lawyers is calculated by Regional Taxation Bureau and "Total" means total number.



# 第Ⅵ編 様式集

## Part VI Styles of Forms

所得税の確定申告書（第一表）

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所得税の確定申告書（第二表）

| 令和 <span style="border: 1px solid black; padding: 0 5px;">00</span> 年分の所得税及び復興特別所得税の申告書                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |             | 整理番号 <span style="border: 1px solid black; padding: 0 10px;">00000000</span>                                                                                                                                                                                                                                                                                          | FA2302      |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------------|------------------------|-----------------------------|------------------------|--------------------------|-----------------------|---------------|------------|------------|-----------|---|---|---|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------|-------|---------------|---|------------------|--|------|---|---|--------------|--|--|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|------------------|--|
| 住所<br>屋号<br>フリガナ氏名                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%;">保険料等の種類</th> <th style="width: 35%;">支払保険料等の計</th> <th style="width: 50%;">うち年末調整等以外</th> </tr> <tr> <td>⑬⑭ 社会保険料控除</td> <td>円</td> <td>円</td> </tr> <tr> <td>⑮ 生命保険料控除</td> <td>円</td> <td>円</td> </tr> <tr> <td>⑯ 地産保険料控除</td> <td>円</td> <td>円</td> </tr> </table> |             | 保険料等の種類          | 支払保険料等の計               | うち年末調整等以外                   | ⑬⑭ 社会保険料控除             | 円                        | 円                     | ⑮ 生命保険料控除     | 円          | 円          | ⑯ 地産保険料控除 | 円 | 円 |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
| 保険料等の種類                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 支払保険料等の計    | うち年末調整等以外                                                                                                                                                                                                                                                                                                                                                             |             |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
| ⑬⑭ 社会保険料控除                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 円           | 円                                                                                                                                                                                                                                                                                                                                                                     |             |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
| ⑮ 生命保険料控除                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 円           | 円                                                                                                                                                                                                                                                                                                                                                                     |             |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
| ⑯ 地産保険料控除                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 円           | 円                                                                                                                                                                                                                                                                                                                                                                     |             |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
| ○ 所得の内訳（所得税及び復興特別所得税の源泉徴収税額）                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |             | 本人に関する事項<br><input type="checkbox"/> 死別 <input type="checkbox"/> 生死不明 <input type="checkbox"/> 離婚 <input type="checkbox"/> 未帰還 <input type="checkbox"/> 勤労学生 <input type="checkbox"/> 年加以外かつ専修学校等 <input type="checkbox"/> 障害者 <input type="checkbox"/> 特別障害者                                                                                                         |             |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th>所得の種類</th> <th>種目</th> <th>給与などの支払者の「名称」及び「法人番号又は所在地」等</th> <th>収入金額</th> <th>源泉徴収税額</th> </tr> <tr><td> </td><td> </td><td> </td><td>円</td><td>円</td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr> <td colspan="3" style="text-align: right;">⑭ 源泉徴収税額の合計額</td> <td>円</td> <td> </td> </tr> </table>                                                                                                                                |             |                                                                                                                                                                                                                                                                                                                                                                       |             | 所得の種類            | 種目                     | 給与などの支払者の「名称」及び「法人番号又は所在地」等 | 収入金額                   | 源泉徴収税額                   |                       |               |            | 円          | 円         |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   | ⑭ 源泉徴収税額の合計額 |  |  | 円 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
| 所得の種類                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 種目          | 給与などの支払者の「名称」及び「法人番号又は所在地」等                                                                                                                                                                                                                                                                                                                                           | 収入金額        | 源泉徴収税額           |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                                                                                                                                                                                                                                                                                                                                                       | 円           | 円                |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                                                                                                                                                                                                                                                                                                                                                       |             |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                                                                                                                                                                                                                                                                                                                                                       |             |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                                                                                                                                                                                                                                                                                                                                                       |             |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
| ⑭ 源泉徴収税額の合計額                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |             |                                                                                                                                                                                                                                                                                                                                                                       | 円           |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
| ○ 総合課税の譲渡所得、一時所得に関する事項（⑪）                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |             | ○ 雑損控除に関する事項（⑫）                                                                                                                                                                                                                                                                                                                                                       |             |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th>所得の種類</th> <th>収入金額</th> <th>必要経費等</th> <th>差引金額</th> </tr> <tr><td> </td><td>円</td><td>円</td><td>円</td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </table>                                                                                                                                                                                                                                                                                                                                                            |             | 所得の種類                                                                                                                                                                                                                                                                                                                                                                 | 収入金額        | 必要経費等            | 差引金額                   |                             | 円                      | 円                        | 円                     |               |            |            |           |   |   |   |   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th>損害の原因</th> <th>損害年月日</th> <th>損害を受けた資産の種類など</th> </tr> <tr><td> </td><td> </td><td> </td></tr> <tr> <td>損害金額</td> <td>円</td> <td>円</td> </tr> </table> |  | 損害の原因           | 損害年月日 | 損害を受けた資産の種類など |   |                  |  | 損害金額 | 円 | 円 |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
| 所得の種類                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 収入金額        | 必要経費等                                                                                                                                                                                                                                                                                                                                                                 | 差引金額        |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 円           | 円                                                                                                                                                                                                                                                                                                                                                                     | 円           |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
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| 損害の原因                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 損害年月日       | 損害を受けた資産の種類など                                                                                                                                                                                                                                                                                                                                                         |             |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
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| 損害金額                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 円           | 円                                                                                                                                                                                                                                                                                                                                                                     |             |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
| 特例適用<br>条文等                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |             | ○ 寄附金控除に関する事項（⑬）                                                                                                                                                                                                                                                                                                                                                      |             |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
| ○ 配偶者や親族に関する事項（⑭～⑯）                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |             | 寄附金                                                                                                                                                                                                                                                                                                                                                                   |             |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
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| 氏名                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 個人番号        | 続柄                                                                                                                                                                                                                                                                                                                                                                    | 生年月日        | 障害者              | 国外居住                   | 住民税                         | その他                    |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
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|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                                                                                                                                                                                                                                                                                                                                                       |             |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |
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| 申告区分                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             | 税理士署名・電話番号                                                                                                                                                                                                                                                                                                                                                            |             |                  |                        |                             |                        |                          |                       |               |            |            |           |   |   |   |   |                                                                                                                                                                                                                                    |  |                 |       |               |   |                  |  |      |   |   |              |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                  |  |

所得税の確定申告書（分離課税用）

| 令和 <span style="border: 1px solid black; padding: 0 5px;">0</span> 年分の 所得税及び復興特別所得税の                                                                                                                                                                                                                                                                                                                                                                           |                                   | 申告書（分離課税用）                                                                                                                                                                                                                                                                                                                                                                                                            |                     | FA2401 |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------|-------------|----------|---------|---------------------|-------|---|----|---|----|------|----------|--|----|------|----|-----------|----|------|----|--|
| <div style="display: flex; justify-content: space-between;"> <div>住所<br/>〒<br/>番<br/>号<br/><br/>フリガナ氏名</div> <div style="border: 1px solid black; padding: 5px;">           整理番号 <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px;"></span>           連番 <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px;"></span> </div> </div>                                                  |                                   | <div style="border: 1px solid black; padding: 5px;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="4">特 例 適 用 条 文</th> </tr> <tr> <th>法</th> <th>条</th> <th>項</th> <th>号</th> </tr> <tr> <td>所法</td> <td>損法</td> <td>課法</td> <td></td> </tr> <tr> <td>所法</td> <td>損法</td> <td>課法</td> <td></td> </tr> <tr> <td>所法</td> <td>損法</td> <td>課法</td> <td></td> </tr> </table> </div> |                     |        | 特 例 適 用 条 文 |          |         |                     | 法     | 条 | 項  | 号 | 所法 | 損法   | 課法       |  | 所法 | 損法   | 課法 |           | 所法 | 損法   | 課法 |  |
| 特 例 適 用 条 文                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                       |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 法                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 条                                 | 項                                                                                                                                                                                                                                                                                                                                                                                                                     | 号                   |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 所法                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 損法                                | 課法                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 所法                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 損法                                | 課法                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 所法                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 損法                                | 課法                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| (単位は円)                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                       |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 収入金額                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 短期譲渡                              | 一般分                                                                                                                                                                                                                                                                                                                                                                                                                   | シ                   |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 軽減分                                                                                                                                                                                                                                                                                                                                                                                                                   | ス                   |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 長期譲渡                              | 一般分                                                                                                                                                                                                                                                                                                                                                                                                                   | セ                   |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 特定分                                                                                                                                                                                                                                                                                                                                                                                                                   | ソ                   |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 軽減課分                                                                                                                                                                                                                                                                                                                                                                                                                  | タ                   |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 一般株式等の譲渡                                                                                                                                                                                                                                                                                                                                                                                                              | チ                   |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 上場株式等の譲渡                                                                                                                                                                                                                                                                                                                                                                                                              | ツ                   |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 上場株式等の配当等                                                                                                                                                                                                                                                                                                                                                                                                             | テ                   |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 先物取引                                                                                                                                                                                                                                                                                                                                                                                                                  | ト                   |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 山林                                                                                                                                                                                                                                                                                                                                                                                                                    | ナ                   |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 退職                                | ニ                                                                                                                                                                                                                                                                                                                                                                                                                     |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 所得金額                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 短期譲渡                              | 一般分                                                                                                                                                                                                                                                                                                                                                                                                                   | 66                  |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 軽減分                                                                                                                                                                                                                                                                                                                                                                                                                   | 67                  |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 長期譲渡                              | 一般分                                                                                                                                                                                                                                                                                                                                                                                                                   | 68                  |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 特定分                                                                                                                                                                                                                                                                                                                                                                                                                   | 69                  |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 軽減課分                                                                                                                                                                                                                                                                                                                                                                                                                  | 70                  |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 一般株式等の譲渡                                                                                                                                                                                                                                                                                                                                                                                                              | 71                  |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 上場株式等の譲渡                                                                                                                                                                                                                                                                                                                                                                                                              | 72                  |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 上場株式等の配当等                                                                                                                                                                                                                                                                                                                                                                                                             | 73                  |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 先物取引                                                                                                                                                                                                                                                                                                                                                                                                                  | 74                  |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 山林                                                                                                                                                                                                                                                                                                                                                                                                                    | 75                  |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 退職                                | 76                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 税金の計算                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 総合課税の合計額 (申告書第一表の⑫)               |                                                                                                                                                                                                                                                                                                                                                                                                                       |                     | 12     |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 所得から差し引かれる金額 (申告書第一表の⑳)           |                                                                                                                                                                                                                                                                                                                                                                                                                       |                     | 20     |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ⑫ 対応分                             | 77                                                                                                                                                                                                                                                                                                                                                                                                                    |                     | 000    |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ⑳① 対応分                            | 78                                                                                                                                                                                                                                                                                                                                                                                                                    |                     | 000    |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ⑳②③ 対応分                           | 79                                                                                                                                                                                                                                                                                                                                                                                                                    |                     | 000    |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ⑦⑧ 対応分                            | 80                                                                                                                                                                                                                                                                                                                                                                                                                    |                     | 000    |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ③ 対応分                             | 81                                                                                                                                                                                                                                                                                                                                                                                                                    |                     | 000    |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ⑦④ 対応分                            | 82                                                                                                                                                                                                                                                                                                                                                                                                                    |                     | 000    |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ⑦⑤ 対応分                            | 83                                                                                                                                                                                                                                                                                                                                                                                                                    |                     | 000    |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ⑦⑥ 対応分                            | 84                                                                                                                                                                                                                                                                                                                                                                                                                    |                     | 000    |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 税金の計算                                                                                                                                                                                                                                                                                                                                                                                                                                                          | ⑦⑦ 対応分                            | 85                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ⑦⑧ 対応分                            | 86                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ⑦⑨ 対応分                            | 87                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ⑧① 対応分                            | 88                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ⑧② 対応分                            | 89                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ⑧③ 対応分                            | 90                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ⑧④ 対応分                            | 91                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ⑧⑤ 対応分                            | 92                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ⑧⑥から⑧⑨までの合計 (申告書第一表の㉑に転記)         | 93                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 株主等配当先物取引                         | 本年分の⑦⑩から差し引く繰越損失額翌年以後に繰り越される損失の金額                                                                                                                                                                                                                                                                                                                                                                                     | ⑧④                  |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 本年分の⑦⑪から差し引く繰越損失額翌年以後に繰り越される損失の金額 | ⑧⑤                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 本年分の⑦⑫から差し引く繰越損失額翌年以後に繰り越される損失の金額 | ⑧⑥                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 本年分の⑦⑬から差し引く繰越損失額翌年以後に繰り越される損失の金額 | ⑧⑦                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 本年分の⑦⑭から差し引く繰越損失額翌年以後に繰り越される損失の金額 | ⑧⑧                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| <div>             ○ 分離課税の短期・長期譲渡所得に関する事項             <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th>区分</th> <th>所得の生ずる場所</th> <th>必要経費</th> <th>差引金額<br/>(収入金額－必要経費)</th> <th>特別控除額</th> </tr> <tr> <td></td> <td></td> <td>円</td> <td>円</td> <td>円</td> </tr> <tr> <td colspan="2">差引金額の合計額</td> <td>⑨⑨</td> <td></td> <td></td> </tr> <tr> <td colspan="2">特別控除額の合計額</td> <td>⑩⑩</td> <td></td> <td></td> </tr> </table> </div> |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                       |                     |        | 区分          | 所得の生ずる場所 | 必要経費    | 差引金額<br>(収入金額－必要経費) | 特別控除額 |   |    | 円 | 円  | 円    | 差引金額の合計額 |  | ⑨⑨ |      |    | 特別控除額の合計額 |    | ⑩⑩   |    |  |
| 区分                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 所得の生ずる場所                          | 必要経費                                                                                                                                                                                                                                                                                                                                                                                                                  | 差引金額<br>(収入金額－必要経費) | 特別控除額  |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 円                                                                                                                                                                                                                                                                                                                                                                                                                     | 円                   | 円      |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 差引金額の合計額                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                   | ⑨⑨                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 特別控除額の合計額                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                   | ⑩⑩                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| <div>             ○ 上場株式等の譲渡所得等に関する事項             <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th>区分</th> <th>収入金額</th> <th>退職所得控除額</th> </tr> <tr> <td>一般</td> <td>円</td> <td>円</td> </tr> <tr> <td>短期</td> <td></td> <td></td> </tr> <tr> <td>特定役員</td> <td></td> <td></td> </tr> </table> </div>                                                                                                                                |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                       |                     |        | 区分          | 収入金額     | 退職所得控除額 | 一般                  | 円     | 円 | 短期 |   |    | 特定役員 |          |  |    |      |    |           |    |      |    |  |
| 区分                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 収入金額                              | 退職所得控除額                                                                                                                                                                                                                                                                                                                                                                                                               |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 一般                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 円                                 | 円                                                                                                                                                                                                                                                                                                                                                                                                                     |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 短期                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                       |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 特定役員                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                       |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| <div>             ○ 退職所得に関する事項             <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th>区分</th> <th>収入金額</th> <th>退職所得控除額</th> </tr> <tr> <td>一般</td> <td>円</td> <td>円</td> </tr> <tr> <td>短期</td> <td></td> <td></td> </tr> <tr> <td>特定役員</td> <td></td> <td></td> </tr> </table> </div>                                                                                                                                       |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                       |                     |        | 区分          | 収入金額     | 退職所得控除額 | 一般                  | 円     | 円 | 短期 |   |    | 特定役員 |          |  |    |      |    |           |    |      |    |  |
| 区分                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 収入金額                              | 退職所得控除額                                                                                                                                                                                                                                                                                                                                                                                                               |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 一般                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 円                                 | 円                                                                                                                                                                                                                                                                                                                                                                                                                     |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 短期                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                       |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 特定役員                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                       |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| <div>             整理欄             <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>A</td> <td>B</td> <td>C</td> <td>申告等年月日</td> <td></td> </tr> <tr> <td>D</td> <td>E</td> <td>F</td> <td>通算</td> <td></td> </tr> <tr> <td>取得期間</td> <td></td> <td></td> <td>特例期間</td> <td></td> </tr> <tr> <td>資産</td> <td>入力</td> <td>申告区分</td> <td></td> <td></td> </tr> </table> </div>                                                         |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                       |                     |        | A           | B        | C       | 申告等年月日              |       | D | E  | F | 通算 |      | 取得期間     |  |    | 特例期間 |    | 資産        | 入力 | 申告区分 |    |  |
| A                                                                                                                                                                                                                                                                                                                                                                                                                                                              | B                                 | C                                                                                                                                                                                                                                                                                                                                                                                                                     | 申告等年月日              |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| D                                                                                                                                                                                                                                                                                                                                                                                                                                                              | E                                 | F                                                                                                                                                                                                                                                                                                                                                                                                                     | 通算                  |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 取得期間                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                       | 特例期間                |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |
| 資産                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 入力                                | 申告区分                                                                                                                                                                                                                                                                                                                                                                                                                  |                     |        |             |          |         |                     |       |   |    |   |    |      |          |  |    |      |    |           |    |      |    |  |

第三表 (令和四年分以降降用) ○第三表は、申告書の第一表・第二表と一緒に提出してください。



## 利子等の所得税徴収高計算書

## 配当等の所得税徴収高計算書

給与所得・退職所得等の所得税徴収高計算書

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## 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

| 国税 収納金 支払金 (納付書)                               |                               | 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 |              | 領収済通知書                                 |    | (記入例) 1 2 3 4 5 6 7 8 9 10 |   |
|------------------------------------------------|-------------------------------|----------------------------|--------------|----------------------------------------|----|----------------------------|---|
| コード                                            | 32321                         | 区                          | 分            | コード                                    | 分  | コード                        | 分 |
| 11                                             | 工業所有権その他の技術に関する権利等の使用料又は譲渡の対価 | 13                         | 不動産、機械等の使用料  | 32                                     | 41 | 役員費等                       |   |
| 12                                             | 著作権の使用料又は譲渡の対価                | 21                         | 土地等の譲渡の対価    |                                        |    | 人的役務の報酬又は人的役務提供事業の対価       |   |
|                                                |                               | 31                         | 給料、役員費等以外の費等 |                                        |    | その他の対価については「徴収証書」の裏面を参照    |   |
| 納付金の配当等の支払確定年月日                                |                               | 支払年月日                      |              | 納付金の配当等の支払確定年月日                        |    | 支払年月日                      |   |
| 区                                              | 分                             | 区                          | 分            | 区                                      | 分  | 区                          | 分 |
| 「区分」欄の各欄には、上記の「コード表」から該当するコードをそれぞれ選んで記入してください。 |                               |                            |              |                                        |    |                            |   |
| 住所 (所在地)                                       |                               | (電話番号)                     |              | 住所 (所在地)                               |    | (電話番号)                     |   |
| 国庫金                                            |                               | 氏名 (名称)                    |              | 氏名 (名称)                                |    | 氏名 (名称)                    |   |
| 備考                                             |                               | 備考                         |              | 備考                                     |    | 備考                         |   |
| 本税                                             |                               | 延滞税                        |              | 合計額                                    |    |                            |   |
| ○ 合計額の金額欄には必ず「¥」字を枠の中に記載してください。                |                               | あて先                        |              | ○ この用紙は直接機械で処理しますので汚したり折り曲げたりしないでください。 |    | 左記の合計額を徴収しました。             |   |

## 報酬・料金等の所得税徴収高計算書

| 国税 収納金 支払金 (納付書)                               |                   | 報酬・料金等の所得税徴収高計算書 |                              | 領収済通知書                                 |             | (記入例) 1 2 3 4 5 6 7 8 9 10              |   |
|------------------------------------------------|-------------------|------------------|------------------------------|----------------------------------------|-------------|-----------------------------------------|---|
| コード                                            | 32311             | 区                | 分                            | コード                                    | 分           | コード                                     | 分 |
| 01                                             | 報酬料、著作権の使用料、放送権金等 | 07               | 芸能人の役務の提供を内容とする事業を行う個人の報酬・料金 | 41                                     | 広帯域伝送のための資金 |                                         |   |
| 05                                             | 外資員等の報酬・料金        | 08               | ホステス等の報酬・料金                  |                                        |             | その他の区分及び章印のあるものについては「徴収証書」の裏面を参照してください。 |   |
| 06                                             | 娯楽、遊藝の提供等の報酬・料金   | 21               | 設備提供についての契約金                 |                                        |             |                                         |   |
| 納付金の配当等の支払確定年月日                                |                   | 支払年月日            |                              | 納付金の配当等の支払確定年月日                        |             | 支払年月日                                   |   |
| 区                                              | 分                 | 区                | 分                            | 区                                      | 分           | 区                                       | 分 |
| 「区分」欄の各欄には、上記の「コード表」から該当するコードをそれぞれ選んで記入してください。 |                   |                  |                              |                                        |             |                                         |   |
| 住所 (所在地)                                       |                   | (電話番号)           |                              | 住所 (所在地)                               |             | (電話番号)                                  |   |
| 国庫金                                            |                   | 氏名 (名称)          |                              | 氏名 (名称)                                |             | 氏名 (名称)                                 |   |
| 備考                                             |                   | 備考               |                              | 備考                                     |             | 備考                                      |   |
| 本税                                             |                   | 延滞税              |                              | 合計額                                    |             |                                         |   |
| ○ 合計額の金額欄には必ず「¥」字を枠の中に記載してください。                |                   | あて先              |                              | ○ この用紙は直接機械で処理しますので汚したり折り曲げたりしないでください。 |             | 左記の合計額を徴収しました。                          |   |

## 定期積金の給付補てん金等の所得税徴収高計算書

| 国税 収納金 支払金 (納付書)                               |                                         | 定期積金の給付補てん金等の所得税徴収高計算書 |             | 領収済通知書                                 |             | (記入例) 1 2 3 4 5 6 7 8 9 10 |             |
|------------------------------------------------|-----------------------------------------|------------------------|-------------|----------------------------------------|-------------|----------------------------|-------------|
| コード                                            | 32359                                   | 区                      | 分           | コード                                    | 分           | コード                        | 分           |
| 1                                              | 給付補てん金等の種類                              | 1                      | 定期積金の給付補てん金 | 1                                      | 定期積金の給付補てん金 | 1                          | 定期積金の給付補てん金 |
| 2                                              | この欄は、右記の「コード表」から該当する種類のコードを選んで記入してください。 | 2                      | 定期積金の給付補てん金 | 2                                      | 定期積金の給付補てん金 | 2                          | 定期積金の給付補てん金 |
| 3                                              |                                         | 3                      | 定期積金の給付補てん金 | 3                                      | 定期積金の給付補てん金 | 3                          | 定期積金の給付補てん金 |
| 4                                              |                                         | 4                      | 定期積金の給付補てん金 | 4                                      | 定期積金の給付補てん金 | 4                          | 定期積金の給付補てん金 |
| 5                                              |                                         | 5                      | 定期積金の給付補てん金 | 5                                      | 定期積金の給付補てん金 | 5                          | 定期積金の給付補てん金 |
| 6                                              |                                         | 6                      | 定期積金の給付補てん金 | 6                                      | 定期積金の給付補てん金 | 6                          | 定期積金の給付補てん金 |
| 7                                              |                                         | 7                      | 定期積金の給付補てん金 | 7                                      | 定期積金の給付補てん金 | 7                          | 定期積金の給付補てん金 |
| 8                                              |                                         | 8                      | 定期積金の給付補てん金 | 8                                      | 定期積金の給付補てん金 | 8                          | 定期積金の給付補てん金 |
| 9                                              |                                         | 9                      | 定期積金の給付補てん金 | 9                                      | 定期積金の給付補てん金 | 9                          | 定期積金の給付補てん金 |
| 10                                             |                                         | 10                     | 定期積金の給付補てん金 | 10                                     | 定期積金の給付補てん金 | 10                         | 定期積金の給付補てん金 |
| 納付金の配当等の支払確定年月日                                |                                         | 支払年月日                  |             | 納付金の配当等の支払確定年月日                        |             | 支払年月日                      |             |
| 区                                              | 分                                       | 区                      | 分           | 区                                      | 分           | 区                          | 分           |
| 「区分」欄の各欄には、上記の「コード表」から該当するコードをそれぞれ選んで記入してください。 |                                         |                        |             |                                        |             |                            |             |
| 住所 (所在地)                                       |                                         | (電話番号)                 |             | 住所 (所在地)                               |             | (電話番号)                     |             |
| 国庫金                                            |                                         | 氏名 (名称)                |             | 氏名 (名称)                                |             | 氏名 (名称)                    |             |
| 備考                                             |                                         | 備考                     |             | 備考                                     |             | 備考                         |             |
| 本税                                             |                                         | 延滞税                    |             | 合計額                                    |             |                            |             |
| ○ 合計額の金額欄には必ず「¥」字を枠の中に記載してください。                |                                         | あて先                    |             | ○ この用紙は直接機械で処理しますので汚したり折り曲げたりしないでください。 |             | 左記の合計額を徴収しました。             |             |

**国税 収納金 領 票 (納付書)**

上場株式等の配当金等  
配当金等

上場株式等の配当金等(納付書の交付を受ける納税者の配当金等)に該当する  
納付書の交付を受ける納税者の住所(住所がない場合は、納税者の住所を記載)

住所: 〒111-0000 東京都千代田区千代田 1-1-1

納税者: 株式会社 〇〇〇〇

税務署: 〇〇〇〇 〇〇〇

納税額: 1110

納税期: 〇〇 〇〇 〇〇

**納付税額**

納付税額

還付税額

租税条約に基づく免税分

納付税額

還付税額

租税条約に基づく免税分

納税期等の区分

令和 年 月 日

至 〇〇 年 〇〇 月 〇〇 日

支払分源泉所得税  
及び労働者特別所得税

**国庫金**

所在地 (電話番号 - - )

領収票番号

名称

摘要

**本 税**

延滞税

合計額

◎ 合計額の金額欄には必ず「¥」字を枠の中に記載してください。

住所

領収票番号

名称

摘要

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延滞税

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|                              |                       |                                                                         |                           |                                                                                                                   |                                                        |
|------------------------------|-----------------------|-------------------------------------------------------------------------|---------------------------|-------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| <b>国税金 納付書</b><br>取納金<br>納税票 | <b>(納付書)</b><br>32379 | 領収済通知書<br>領収済通知書                                                        | (記入例) 1 2 3 4 5 6 7 8 9 0 | <p>新規発行の割引債</p> <p>繰上償還等による還付税額</p> <p>非課税法人等に対する還付税額</p> <p>租税条約等実施特例法による還付税額<br/>(外国居住者等所得税及免税法による還付税額を含む。)</p> | <p>納期等の区分</p> <p>令和 年 月 日</p> <p>支払分源泉所得税及び復興特別所得税</p> |
|                              |                       | <p>本 税</p> <p>延滞税</p> <p>合計額</p> <p>○ 合計額の金額欄には必ず「¥」字を枠の中に記載してください。</p> |                           | <p>証券受領 提出欄</p> <p>内 国庫券債 証券番号 新入人</p> <p>( 領 収 口 付 印 )</p>                                                       |                                                        |

[illegible]

○法人税

法人税申告書（別表一） 白色申告

|                   |  |                       |  |               |  |                |  |               |  |                 |  |
|-------------------|--|-----------------------|--|---------------|--|----------------|--|---------------|--|-----------------|--|
| 令和 年 月 日<br>税務署長殿 |  | 納税地<br>(フリガナ) 電話( ) - |  | 法人名<br>(フリガナ) |  | 法人番号<br>(フリガナ) |  | 代表者<br>(フリガナ) |  | 代表者住所           |  |
| 通算グループ<br>整理番号    |  | 通算法人<br>整理番号          |  | 法人区分          |  | 事業種目           |  | 同非区分          |  | 旧納税地及び<br>旧法人名等 |  |
| 添付書類              |  | 白色申告 一連番号             |  | 整理番号          |  | 事業年度<br>(至)    |  | 売上金額          |  | 申告年月日           |  |
| 通達日付印             |  | 確認                    |  | 訂定            |  | 届指定            |  | 届指等           |  | 区分              |  |
| 申告区分              |  | 法人税                   |  | 地方税           |  | 地方税            |  | 地方税           |  | 地方税             |  |

令和 年 月 日 事業年度分の法人税申告書

令和 年 月 日 課税事業年度分の地方法人税申告書

(中間申告の場合 令和 年 月 日)

適用額明細書  
提出の有無 ( ) ( )

税理士法第30条  
の書面提出有 ( ) ( )

税理士法第33条  
の2の書面提出有 ( ) ( )

|                                                 |                                                     |    |   |   |   |   |   |   |   |   |   |
|-------------------------------------------------|-----------------------------------------------------|----|---|---|---|---|---|---|---|---|---|
| この申告書による法人税額の計算                                 | 所得金額又は欠損金額<br>(別表四「52の①」)                           | 1  | 千 | 百 | 万 | 千 | 百 | 万 | 千 | 百 | 万 |
|                                                 | 法人税額<br>(52) + (53) + (54)                          | 2  |   |   |   |   |   |   |   |   |   |
|                                                 | 法人税額の特別控除額<br>(別表六「5」)                              | 3  |   |   |   |   |   |   |   |   |   |
|                                                 | 税額控除超過額<br>相当額の加算額                                  | 4  |   |   |   |   |   |   |   |   |   |
|                                                 | 課税土地譲渡利益金額<br>(別表三「24」)                             | 5  |   |   |   |   |   |   |   |   |   |
|                                                 | 同上に対する税額<br>(74) + (75) + (76)                      | 6  |   |   |   |   |   |   |   |   |   |
|                                                 | 留税留保金額<br>(別表三「4」)                                  | 7  |   |   |   |   |   |   |   |   |   |
|                                                 | 同上に対する税額<br>(別表三「8」)                                | 8  |   |   |   |   |   |   |   |   |   |
|                                                 | 法人税額計<br>(2) - (3) + (4) + (6) + (8)                | 9  |   |   |   |   |   |   |   |   |   |
|                                                 | 仮払経理に基づく過大申告の<br>更正に伴う控除法人税額                        | 10 |   |   |   |   |   |   |   |   |   |
| この申告書による地方法人税額の計算                               | 控除税額<br>(9) - (10) + (11) - (12)                    | 11 |   |   |   |   |   |   |   |   |   |
|                                                 | 中間申告分の法人税額                                          | 12 |   |   |   |   |   |   |   |   |   |
|                                                 | 差引確定/中間申告の場合はその<br>法人税額とし、マイナスの<br>場合は(22)へ記入       | 13 |   |   |   |   |   |   |   |   |   |
|                                                 | 課税標準法人税額<br>(29) + (30)                             | 14 |   |   |   |   |   |   |   |   |   |
|                                                 | 地方法人税額<br>(57)                                      | 15 |   |   |   |   |   |   |   |   |   |
|                                                 | 税額控除超過額相当額の加算額<br>(別表六「2」)付表六「4の計」                  | 16 |   |   |   |   |   |   |   |   |   |
|                                                 | 課税留保金額に係る地方法人税額<br>(58)                             | 17 |   |   |   |   |   |   |   |   |   |
|                                                 | 所得地方法人税額<br>(32) + (33) + (34)                      | 18 |   |   |   |   |   |   |   |   |   |
|                                                 | 仮払経理に基づく過大申告の<br>更正に伴う控除地方法人税額                      | 19 |   |   |   |   |   |   |   |   |   |
|                                                 | 外国税額の控除額<br>(38) - (39) + (40) - (41) + (42) - (43) | 20 |   |   |   |   |   |   |   |   |   |
| 差引地方法人税額<br>(35) - (36) - (37) - (38)           | 21                                                  |    |   |   |   |   |   |   |   |   |   |
| 中間申告分の地方法人税額                                    | 22                                                  |    |   |   |   |   |   |   |   |   |   |
| 差引確定/中間申告の場合はその<br>地方法人税額とし、マイナスの<br>場合は(43)へ記入 | 23                                                  |    |   |   |   |   |   |   |   |   |   |

外国税額の控除額  
(別表七「24」)

計  
(16) + (17)

控除した金額  
(12)

控除されなかった金額  
(18) - (19)

この申告による還付金額  
(20)

中間納付額  
(14) - (13)

欠損金の繰戻しに  
よる還付請求税額

計  
(21) + (22) + (23)

この申告前の所得  
金額又は欠損金額  
(59)

この申告により納付  
すべき法人税額又は  
減少する還付請求税額  
(64)

欠損金又は災害損失等の当期控除額  
(別表七「4の計」+ (別表七「9」)  
若しくは(別表七「10」)

還戻・繰り越す欠損金又は災害損失  
(別表七「5の合計」)

外国税額の還付金額  
(79)

中間納付額  
(40) - (39)

計  
(42) + (43)

この申告の金額に  
対する法人税額  
(67)

課税留保金額に  
対する法人税額  
(68)

前  
の  
課税標準法人税額  
(69)

この申告により納付  
すべき地方法人税額  
(73)

剰余金・利益の配当  
(剰余金の分配)の金額

税金の配当又は  
引致の日

令和 年 月 日 決算確定の日 令和 年 月 日

還付を受ける  
銀行 本店・支店 郵便局名等  
金庫・組合 出張所 預金  
農協・信協 本所・支所

口座  
番号

ゆうちょ銀行の  
貯金記号番号

※ 税務署処理欄

税理士  
署名



法人税申告書（別表一） 青色申告

|                                          |                         |                                       |                      |
|------------------------------------------|-------------------------|---------------------------------------|----------------------|
| 令和 年 月 日<br>税務署長殿                        |                         | 青色申告 一連番号                             |                      |
| 納税地<br>(フリガナ)                            | 通算グループ<br>整理番号          | 整理番号                                  | 事業年度<br>(主)          |
| 法人名<br>(フリガナ)                            | 通算親法人<br>整理番号           | 売上金額                                  | 申告年月日                |
| 法人番号<br>(フリガナ)                           | 法人区分<br>事業種目            | 通算日付印 確認 序指定期指定期等 区分                  | 申告区分                 |
| 代表者<br>住所                                | 同非区分<br>旧納税地及び<br>旧法人名等 | 法人税                                   | 税理士法第30条<br>の書面提出有   |
| 添付書類                                     | 添付書類                    | 税理士法第33条<br>の2の書面提出有                  | 税理士法第33条<br>の2の書面提出有 |
| 令和 年 月 日 事業年度分の法人税<br>課税事業年度分の地方法人税      | 申告書<br>申告書              | 税理士法第30条<br>の書面提出有                    | 税理士法第33条<br>の2の書面提出有 |
| 令和 年 月 日 (中間申告の場合 令和 年 月 日)              | 税理士法第30条<br>の書面提出有      | 税理士法第33条<br>の2の書面提出有                  | 税理士法第33条<br>の2の書面提出有 |
| 所得金額又は欠損金額<br>(別表四「52の①」)                | 1                       | 所得税の額<br>(別表六「(一)6の③」)                | 16                   |
| 法人税額<br>(52) + (53) + (54)               | 2                       | 外国税額<br>(別表六「(二)24」)                  | 17                   |
| 法人税額の特別控除額<br>(別表六「5」)                   | 3                       | 計<br>(16) + (17)                      | 18                   |
| 税額控除超過額<br>相当額等の加算額                      | 4                       | 控除した金額<br>(12)                        | 19                   |
| 課税土地譲渡利益金額<br>(別表三「24」)                  | 5                       | 控除しなかった金額<br>(18) - (19)              | 20                   |
| 同上に対する税額<br>(74) + (75) + (76)           | 6                       | 所得税額等の還付金額<br>(20)                    | 21                   |
| 留保税額<br>(別表三「4」)                         | 7                       | 中間納付額<br>(14) - (13)                  | 22                   |
| 同上に対する税額<br>(別表三「8」)                     | 8                       | 欠損金の繰戻しに<br>による還付請求税額                 | 23                   |
| 法人税額計<br>(2) - (3) + (4) + (6) + (8)     | 9                       | 計<br>(21) + (22) + (23)               | 24                   |
| 仮税額<br>(別表六「5」)                          | 10                      | この申告前の所得<br>金額又は欠損金額<br>(59)          | 25                   |
| 仮税額に基づく過大申告の<br>更正に伴う控除法人税額              | 11                      | この申告により前<br>年度に不足する法人税額又は<br>不足する地方税額 | 26                   |
| 控除税額<br>(9) - (10) + (11) + (12)         | 12                      | 欠損金又は天引き損失等の当期控除額<br>(別表七「5」)         | 27                   |
| 差引所得に対する法人税額<br>(9) - (10) - (11) - (12) | 13                      | 翌年へ繰り越す天引き損失<br>(別表七「5」)              | 28                   |
| 中間申告分の法人税額                               | 14                      | 外国税額の還付金額<br>(79)                     | 42                   |
| 差引税額<br>(13) - (14)                      | 15                      | 中間納付額<br>(40) - (39)                  | 43                   |
| 課税標準<br>(29) + (30)                      | 29                      | 計<br>(42) + (43)                      | 44                   |
| 課税標準法人税額<br>(29) + (30)                  | 30                      | この申告の金額に<br>対する法人税額<br>(67)           | 45                   |
| 課税標準法人税額<br>(29) + (30)                  | 31                      | 課税標準法人税額<br>(68)                      | 46                   |
| 地方法人税額<br>(57)                           | 32                      | 課税標準法人税額<br>(69)                      | 47                   |
| 税額控除超過額相当額<br>(別表六「2」)                   | 33                      | この申告により前<br>年度に不足する地方税額<br>(73)       | 48                   |
| 課税標準金額に<br>係る地方法人税額<br>(58)              | 34                      | 剰余金・利益の配当<br>(剰余金の分配)                 | 49                   |
| 所得地方法人税額<br>(32) + (33) + (34)           | 35                      | 剰余金の配当<br>(剰余金の分配)                    | 50                   |
| 仮税額に基づく過大申告の<br>更正に伴う控除地方法人税額            | 36                      | 剰余金の配当<br>(剰余金の分配)                    | 51                   |
| 外国税額の控除額<br>(36) - (37) + (38)           | 37                      | 剰余金の配当<br>(剰余金の分配)                    | 52                   |
| 差引地方法人税額<br>(35) - (36) - (37) - (38)    | 38                      | 剰余金の配当<br>(剰余金の分配)                    | 53                   |
| 中間申告分の地方法人税額                             | 39                      | 剰余金の配当<br>(剰余金の分配)                    | 54                   |
| 差引税額<br>(38) - (39)                      | 40                      | 剰余金の配当<br>(剰余金の分配)                    | 55                   |
| 課税標準<br>(40) - (41)                      | 41                      | 剰余金の配当<br>(剰余金の分配)                    | 56                   |
| 課税標準法人税額<br>(40) - (41)                  | 42                      | 剰余金の配当<br>(剰余金の分配)                    | 57                   |
| 課税標準法人税額<br>(40) - (41)                  | 43                      | 剰余金の配当<br>(剰余金の分配)                    | 58                   |
| 課税標準法人税額<br>(40) - (41)                  | 44                      | 剰余金の配当<br>(剰余金の分配)                    | 59                   |
| 課税標準法人税額<br>(40) - (41)                  | 45                      | 剰余金の配当<br>(剰余金の分配)                    | 60                   |
| 課税標準法人税額<br>(40) - (41)                  | 46                      | 剰余金の配当<br>(剰余金の分配)                    | 61                   |
| 課税標準法人税額<br>(40) - (41)                  | 47                      | 剰余金の配当<br>(剰余金の分配)                    | 62                   |
| 課税標準法人税額<br>(40) - (41)                  | 48                      | 剰余金の配当<br>(剰余金の分配)                    | 63                   |
| 課税標準法人税額<br>(40) - (41)                  | 49                      | 剰余金の配当<br>(剰余金の分配)                    | 64                   |
| 課税標準法人税額<br>(40) - (41)                  | 50                      | 剰余金の配当<br>(剰余金の分配)                    | 65                   |
| 課税標準法人税額<br>(40) - (41)                  | 51                      | 剰余金の配当<br>(剰余金の分配)                    | 66                   |
| 課税標準法人税額<br>(40) - (41)                  | 52                      | 剰余金の配当<br>(剰余金の分配)                    | 67                   |
| 課税標準法人税額<br>(40) - (41)                  | 53                      | 剰余金の配当<br>(剰余金の分配)                    | 68                   |
| 課税標準法人税額<br>(40) - (41)                  | 54                      | 剰余金の配当<br>(剰余金の分配)                    | 69                   |
| 課税標準法人税額<br>(40) - (41)                  | 55                      | 剰余金の配当<br>(剰余金の分配)                    | 70                   |
| 課税標準法人税額<br>(40) - (41)                  | 56                      | 剰余金の配当<br>(剰余金の分配)                    | 71                   |
| 課税標準法人税額<br>(40) - (41)                  | 57                      | 剰余金の配当<br>(剰余金の分配)                    | 72                   |
| 課税標準法人税額<br>(40) - (41)                  | 58                      | 剰余金の配当<br>(剰余金の分配)                    | 73                   |
| 課税標準法人税額<br>(40) - (41)                  | 59                      | 剰余金の配当<br>(剰余金の分配)                    | 74                   |
| 課税標準法人税額<br>(40) - (41)                  | 60                      | 剰余金の配当<br>(剰余金の分配)                    | 75                   |
| 課税標準法人税額<br>(40) - (41)                  | 61                      | 剰余金の配当<br>(剰余金の分配)                    | 76                   |
| 課税標準法人税額<br>(40) - (41)                  | 62                      | 剰余金の配当<br>(剰余金の分配)                    | 77                   |
| 課税標準法人税額<br>(40) - (41)                  | 63                      | 剰余金の配当<br>(剰余金の分配)                    | 78                   |
| 課税標準法人税額<br>(40) - (41)                  | 64                      | 剰余金の配当<br>(剰余金の分配)                    | 79                   |
| 課税標準法人税額<br>(40) - (41)                  | 65                      | 剰余金の配当<br>(剰余金の分配)                    | 80                   |
| 課税標準法人税額<br>(40) - (41)                  | 66                      | 剰余金の配当<br>(剰余金の分配)                    | 81                   |
| 課税標準法人税額<br>(40) - (41)                  | 67                      | 剰余金の配当<br>(剰余金の分配)                    | 82                   |
| 課税標準法人税額<br>(40) - (41)                  | 68                      | 剰余金の配当<br>(剰余金の分配)                    | 83                   |
| 課税標準法人税額<br>(40) - (41)                  | 69                      | 剰余金の配当<br>(剰余金の分配)                    | 84                   |
| 課税標準法人税額<br>(40) - (41)                  | 70                      | 剰余金の配当<br>(剰余金の分配)                    | 85                   |
| 課税標準法人税額<br>(40) - (41)                  | 71                      | 剰余金の配当<br>(剰余金の分配)                    | 86                   |
| 課税標準法人税額<br>(40) - (41)                  | 72                      | 剰余金の配当<br>(剰余金の分配)                    | 87                   |
| 課税標準法人税額<br>(40) - (41)                  | 73                      | 剰余金の配当<br>(剰余金の分配)                    | 88                   |
| 課税標準法人税額<br>(40) - (41)                  | 74                      | 剰余金の配当<br>(剰余金の分配)                    | 89                   |
| 課税標準法人税額<br>(40) - (41)                  | 75                      | 剰余金の配当<br>(剰余金の分配)                    | 90                   |
| 課税標準法人税額<br>(40) - (41)                  | 76                      | 剰余金の配当<br>(剰余金の分配)                    | 91                   |
| 課税標準法人税額<br>(40) - (41)                  | 77                      | 剰余金の配当<br>(剰余金の分配)                    | 92                   |
| 課税標準法人税額<br>(40) - (41)                  | 78                      | 剰余金の配当<br>(剰余金の分配)                    | 93                   |
| 課税標準法人税額<br>(40) - (41)                  | 79                      | 剰余金の配当<br>(剰余金の分配)                    | 94                   |
| 課税標準法人税額<br>(40) - (41)                  | 80                      | 剰余金の配当<br>(剰余金の分配)                    | 95                   |
| 課税標準法人税額<br>(40) - (41)                  | 81                      | 剰余金の配当<br>(剰余金の分配)                    | 96                   |
| 課税標準法人税額<br>(40) - (41)                  | 82                      | 剰余金の配当<br>(剰余金の分配)                    | 97                   |
| 課税標準法人税額<br>(40) - (41)                  | 83                      | 剰余金の配当<br>(剰余金の分配)                    | 98                   |
| 課税標準法人税額<br>(40) - (41)                  | 84                      | 剰余金の配当<br>(剰余金の分配)                    | 99                   |
| 課税標準法人税額<br>(40) - (41)                  | 85                      | 剰余金の配当<br>(剰余金の分配)                    | 100                  |

## 相続税の申告書

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## 相続税の総額の計算書

| <div style="text-align: center; font-size: 1.2em;"><b>相続税の総額の計算書</b></div>                                                         |          |    |                                                                                                                                                                        |                                                           |                                                               |                                                           |                           |                         |  | <div style="font-weight: normal;">被相続人</div> |
|------------------------------------------------------------------------------------------------------------------------------------|----------|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------------|---------------------------|-------------------------|--|----------------------------------------------|
| この表は、第１表及び第３表の「相続税の総額」の計算のために使用します。<br>なお、被相続人から相続・遺贈や相続時精算課税に係る贈与によって財産を取得した人のうちに農業相続人がいない場合は、この表の⑥欄及び⑦欄並びに⑨欄から⑪欄までは記入する必要がありません。 |          |    |                                                                                                                                                                        |                                                           |                                                               |                                                           |                           |                         |  |                                              |
| <b>① 課税価格の合計額</b>                                                                                                                  |          |    | <b>② 遺産に係る基礎控除額</b>                                                                                                                                                    |                                                           |                                                               |                                                           | <b>③ 課税遺産総額</b>           |                         |  |                                              |
| ⑦<br><small>(第１表)</small>                                                                                                          |          |    | 円<br>3,000万円 + (600万円 × <span style="border: 1px solid black; padding: 2px;">  ⑧  </span> ) = <span style="border: 1px solid black; padding: 2px;">    ⑩    </span> 万円 |                                                           |                                                               |                                                           | ④<br><small>(⑤－⑧)</small> | 円<br>, 000              |  |                                              |
| ⑤<br><small>(第３表)</small>                                                                                                          |          |    | ⑨の人数及び⑩の金額を第１表③へ転記します。                                                                                                                                                 |                                                           |                                                               |                                                           | ⑥<br><small>(⑤－⑩)</small> | 円<br>, 000              |  |                                              |
| <b>④ 法定相続人</b><br><small>((注) １参照)</small>                                                                                         |          |    | <b>⑤ 左の法定相続人に<br/>応じた法定相続分</b>                                                                                                                                         |                                                           | <b>第１表の「相続税の総額⑦」の計算</b>                                       |                                                           |                           | <b>第３表の「相続税の総額⑦」の計算</b> |  |                                              |
| 氏名                                                                                                                                 | 被相続人との続柄 |    | ⑥ 法定相続分に<br>応ずる取得金額<br><small>(②×⑤)<br/>(1,000円未満切捨て)</small>                                                                                                          | ⑦ 相続税の総額の基となる税額<br><small>(下の「速算表」<br/>で計算します。)</small>   | ⑧ 法定相続分に<br>応ずる取得金額<br><small>(②×⑤)<br/>(1,000円未満切捨て)</small> | ⑩ 相続税の総額の基となる税額<br><small>(下の「速算表」<br/>で計算します。)</small>   |                           |                         |  |                                              |
|                                                                                                                                    |          |    | 円         , 000                                                                                                                                                        | 円         , 000                                           |                                                               |                                                           |                           |                         |  |                                              |
|                                                                                                                                    |          |    | , 000                                                                                                                                                                  | , 000                                                     |                                                               |                                                           |                           |                         |  |                                              |
|                                                                                                                                    |          |    | , 000                                                                                                                                                                  | , 000                                                     |                                                               |                                                           |                           |                         |  |                                              |
|                                                                                                                                    |          |    | , 000                                                                                                                                                                  | , 000                                                     |                                                               |                                                           |                           |                         |  |                                              |
|                                                                                                                                    |          |    | , 000                                                                                                                                                                  | , 000                                                     |                                                               |                                                           |                           |                         |  |                                              |
|                                                                                                                                    |          |    | , 000                                                                                                                                                                  | , 000                                                     |                                                               |                                                           |                           |                         |  |                                              |
|                                                                                                                                    |          |    | , 000                                                                                                                                                                  | , 000                                                     |                                                               |                                                           |                           |                         |  |                                              |
|                                                                                                                                    |          |    | , 000                                                                                                                                                                  | , 000                                                     |                                                               |                                                           |                           |                         |  |                                              |
|                                                                                                                                    |          |    | , 000                                                                                                                                                                  | , 000                                                     |                                                               |                                                           |                           |                         |  |                                              |
|                                                                                                                                    |          |    | , 000                                                                                                                                                                  | , 000                                                     |                                                               |                                                           |                           |                         |  |                                              |
|                                                                                                                                    |          |    | , 000                                                                                                                                                                  | , 000                                                     |                                                               |                                                           |                           |                         |  |                                              |
|                                                                                                                                    |          |    | , 000                                                                                                                                                                  | , 000                                                     |                                                               |                                                           |                           |                         |  |                                              |
| 法定相続人の数                                                                                                                            | ④ 人      | 合計 | 1                                                                                                                                                                      | <b>⑧ 相続税の総額</b><br><small>(⑦の合計額)<br/>(100円未満切捨て)</small> | 00                                                            | <b>⑩ 相続税の総額</b><br><small>(⑩の合計額)<br/>(100円未満切捨て)</small> | 00                        |                         |  |                                              |

(注) １　④欄の記入に当たっては、被相続人に養子がある場合や相続の放棄があった場合には、「相続税の申告のしかた」をご覧ください。

２　⑧欄の金額を第１表⑦欄へ転記します。財産を取得した人のうちに農業相続人がいる場合は、⑧欄の金額を第１表⑦欄へ転記するとともに、⑩欄の金額を第３表⑦欄へ転記します。

## 相続税の速算表

|                   |                |                |                |                 |                 |                 |                 |                |
|-------------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|----------------|
| 法定相続分に<br>応ずる取得金額 | 10,000千円<br>以下 | 30,000千円<br>以下 | 50,000千円<br>以下 | 100,000千円<br>以下 | 200,000千円<br>以下 | 300,000千円<br>以下 | 600,000千円<br>以下 | 600,000千円<br>超 |
| 税 率               | 10%            | 15%            | 20%            | 30%             | 40%             | 45%             | 50%             | 55%            |
| 控 除 額             | —              | 500千円          | 2,000千円        | 7,000千円         | 17,000千円        | 27,000千円        | 42,000千円        | 72,000千円       |

この速算表の使用方法は、次のとおりです。

⑥欄の金額×税率－控除額＝⑦欄の税額

⑨欄の金額×税率－控除額＝⑩欄の税額

例えば、⑥欄の金額30,000千円に対する税額（⑦欄）は、 $30,000 \text{ 千円} \times 15\% - 500 \text{ 千円} = 4,000 \text{ 千円}$ です。

### ○連帯納付義務について

相続税の納税については、各相続人等が相続、遺贈や相続時精算課税に係る贈与により受けた利益の価額を限度として、お互いに連帯して納付しなければならない義務があります。

第2表(令3.7)

(資4-20-3-A.4統一)

相続財産の種類別価額表

相 続 財 産 の 種 類 別 価 額 表

(この表は、第11表から第14表までの記載に基づいて記入します。)

(単位は円)

被 相 続 人

F D 3 5 3 9

| 種 別                               | 細 目                  | 番 号 | 各 人 の 合 計 |  |  |  |  |  |  |  |  |  |  |  | ( 氏 名 ) |  |  |  |  |  |  |  |  |  |  |  |
|-----------------------------------|----------------------|-----|-----------|--|--|--|--|--|--|--|--|--|--|--|---------|--|--|--|--|--|--|--|--|--|--|--|
| ※                                 | 整 理 番 号              |     | 被 相 続 人   |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 土地(土地の上に存する権利を含みます。)              | 田                    | ①   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | 畑                    | ②   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | 宅 地                  | ③   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | 山 林                  | ④   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | そ の 他 の 土 地          | ⑤   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | 計                    | ⑥   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | ③のうち配偶者居住権に基づく数地利用権  | ⑦   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | ⑧のうち通常価額             | ⑧   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | ⑧のうち特例農地等            | ⑨   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | ⑨による価額               | ⑩   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 家 屋 等                             |                      | ⑪   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | ⑩のうち配偶者居住権           | ⑫   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | 機械、器具、農耕具、その他の減価償却資産 | ⑬   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | 商品、製品、半製品、原材料、農産物等   | ⑭   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 事業(農業)                            | 売 掛 金                | ⑮   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | そ の 他 の 財 産          | ⑯   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | 計                    | ⑰   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 有 価 証 券                           | 特定同族会社の株式及び出資        | ⑱   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | 配当還元方式によったもの         | ⑲   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | その他の方式によったもの         | ⑳   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | ⑰及び⑱以外の株式及び出資        | ㉑   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 公 債 及 び 社 債                       |                      | ㉒   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | 証券投資信託、貸付信託の受益証券     | ㉓   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | 計                    | ㉔   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | 現 金 、 預 貯 金 等        | ㉕   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 家 庭 用 財 産                         |                      | ㉖   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | 生 命 保 険 金 等          | ㉗   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | 退 職 手 当 金 等          | ㉘   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | 立 木                  | ㉙   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| そ の 他 の 財 産                       |                      | ㉚   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | そ の 他                | ㉛   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | 計                    | ㉜   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
|                                   | 合 計                  | ㉝   |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| ( ㉝ + ㉞ + ㉟ + ㊱ + ㊲ + ㊳ + ㊴ + ㊵ ) |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 相続時精算課税適用財産の価額                    |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 不 動 産 等 の 価 額                     |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| ( ㉝ + ㉞ + ㉟ + ㊱ + ㊲ + ㊳ + ㊴ )     |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 債 務                               |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 借 入 金 等                           |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 借 入 金                             |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 借 入 金 等                           |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 合 計 ( ㉝ + ㉞ )                     |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 差引純資産価額 ( ㉝ + ㉞ - ㉟ )             |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| ( 赤字のときは0 )                       |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 純資産価額に算入される                       |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 暦年課税分の贈与財産価額                      |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 課 税 価 格 ( ㉝ + ㉞ )                 |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| ( 1,000円未満切捨て )                   |                      |     | 0 0 0     |  |  |  |  |  |  |  |  |  |  |  | 0 0 0   |  |  |  |  |  |  |  |  |  |  |  |
| ※税務署整理欄                           |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 申告区分                              |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 年 分                               |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 名簿番号                              |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| 申告年月日                             |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |
| グループ番号                            |                      |     |           |  |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |  |  |

この申告書は機械で読み取りますので、黒ボールペンで記入してください。

※の項目は記入する必要がありません。

第15表(令和2年4月分以降用)

(資4-20-16-1-A4統一)



## 贈与税の申告書

- 377 -

# 令和4年分贈与税の申告書（住宅取得等資金の非課税の計算明細書）

提出用

F D 4 7 4 8

受贈者の氏名

次の住宅取得等資金の非課税の適用を受ける人は、□の中にレ印を記入してください。

□ 私は、租税特別措置法第70条の2第1項の規定による住宅取得等資金の非課税の適用を受けます。（注1） （単位：円）

| 贈与者の住所・氏名（フリガナ）・申告者との続柄・生年月日<br><small>（フリガナの欄点（'）や半角点（.）は一字分とし、姓と名の間は一文字空けて記入してください。）</small>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 取得した財産の所在場所等 | 住宅取得等資金を取得した年月日<br>住宅取得等資金の金額                                                                                                                                                                                                              |                                                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|
| <div style="border: 1px solid black; padding: 2px;">住所</div> <div style="border: 1px solid black; padding: 2px;">フリガナ</div> <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; padding: 2px;">氏名</div> <div style="border: 1px solid black; padding: 2px;">続柄</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; padding: 2px;">生年月日</div> <div style="border: 1px solid black; padding: 2px;"> <div style="display: flex; justify-content: space-between;"> <div>← 父</div> <div>母</div> </div> <div style="display: flex; justify-content: space-between;"> <div>祖父</div> <div>祖母</div> </div> <div style="display: flex; justify-content: space-between;"> <div>上記以外</div> <div>※②の場合に記入します。</div> </div> </div> </div> |              | <div style="border: 1px solid black; padding: 2px;">令和 年 月 日</div> <div style="border: 1px solid black; padding: 2px;"> <div style="display: flex; justify-content: space-between;"> <div>令和 年 月 日</div> <div>令和 年 月 日</div> </div> </div> |                                                                 |
| <div style="display: flex; justify-content: space-between;"> <div>明治 1 大正 2 昭和 3 平成 4</div> <div>住宅取得等資金の合計額</div> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |              | <div style="border: 1px solid black; padding: 2px;">35</div>                                                                                                                                                                               |                                                                 |
| <div style="border: 1px solid black; padding: 2px;">住所</div> <div style="border: 1px solid black; padding: 2px;">フリガナ</div> <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; padding: 2px;">氏名</div> <div style="border: 1px solid black; padding: 2px;">続柄</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; padding: 2px;">生年月日</div> <div style="border: 1px solid black; padding: 2px;"> <div style="display: flex; justify-content: space-between;"> <div>← 父</div> <div>母</div> </div> <div style="display: flex; justify-content: space-between;"> <div>祖父</div> <div>祖母</div> </div> <div style="display: flex; justify-content: space-between;"> <div>上記以外</div> <div>※②の場合に記入します。</div> </div> </div> </div> |              | <div style="border: 1px solid black; padding: 2px;">令和 年 月 日</div> <div style="border: 1px solid black; padding: 2px;"> <div style="display: flex; justify-content: space-between;"> <div>令和 年 月 日</div> <div>令和 年 月 日</div> </div> </div> |                                                                 |
| <div style="display: flex; justify-content: space-between;"> <div>明治 1 大正 2 昭和 3 平成 4</div> <div>住宅取得等資金の合計額</div> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |              | <div style="border: 1px solid black; padding: 2px;">36</div>                                                                                                                                                                               |                                                                 |
| <div style="display: flex; justify-content: space-between;"> <div>住宅資金非課税限度額（1,000万円又は500万円）（注2）</div> <div>37</div> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |              | <div style="border: 1px solid black; padding: 2px;">38</div>                                                                                                                                                                               |                                                                 |
| <div style="display: flex; justify-content: space-between;"> <div>35のうち非課税の適用を受ける金額</div> <div>38</div> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              | <div style="border: 1px solid black; padding: 2px;">39</div>                                                                                                                                                                               |                                                                 |
| <div style="display: flex; justify-content: space-between;"> <div>36のうち非課税の適用を受ける金額</div> <div>39</div> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              | <div style="border: 1px solid black; padding: 2px;">40</div>                                                                                                                                                                               |                                                                 |
| <div style="display: flex; justify-content: space-between;"> <div>非課税の適用を受ける金額の合計額（38+39）<br/><small>（39の金額を限度とします。）</small></div> <div>40</div> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |              | <div style="border: 1px solid black; padding: 2px;">41</div>                                                                                                                                                                               |                                                                 |
| <div style="display: flex; justify-content: space-between;"> <div>35のうち課税価格に算入される金額（35-38）<br/><small>（35に係る贈与者の「財産の価額」欄（申告書第一表又は第二表）にこの金額を転記します。）</small></div> <div>41</div> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              | <div style="border: 1px solid black; padding: 2px;">42</div>                                                                                                                                                                               |                                                                 |
| <div style="display: flex; justify-content: space-between;"> <div>36のうち課税価格に算入される金額（36-39）<br/><small>（36に係る贈与者の「財産の価額」欄（申告書第一表又は第二表）にこの金額を転記します。）</small></div> <div>42</div> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |                                                                                                                                                                                                                                            |                                                                 |
| <div style="border: 1px solid black; padding: 5px;">           新築・取得・増改築等をした住宅用の家屋等の登記事項証明書等に記載されている13桁の不動産番号等を記入してください。<br/> <small>※不動産番号等の記載されている書類の写しを添付した場合には下記の記入を省略することができます。</small> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |              |                                                                                                                                                                                                                                            |                                                                 |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <div style="display: flex; justify-content: space-between;"> <div>不動産番号等の明細</div> <div>不動産番号</div> </div> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> 土地<br/> <input type="checkbox"/> 建物<br/> <input type="checkbox"/> 土地<br/> <input type="checkbox"/> 建物<br/> <input type="checkbox"/> 土地<br/> <input type="checkbox"/> 建物 </div> <div>           所又<br/>           在は<br/>           及家<br/>           屋<br/>           地番<br/>           号 </div> </div> </div> <div style="width: 10%;"> <div style="border: 1px solid black; padding: 2px;">不動産番号</div> </div> </div> </div></div>              |              |                                                                                                                                                                                                                                            | <div style="border: 1px solid black; padding: 2px;">不動産番号</div> |

（注1） 住宅取得等資金の非課税の適用を受ける人で、令和4年分の所得税及び復興特別所得税の確定申告書を提出した人は次の欄を記入し、提出していない人は合計所得金額を明らかにする書類を贈与税の申告書に添付する必要があります（令和4年分の所得税に係る合計所得金額が2,000万円超（新築若しくは取得又は増改築等をした住宅用の家屋の床面積が50㎡未満である場合は1,000万円超）の場合には、住宅取得等資金の非課税の適用を受けることができません。）。

|                            |   |   |         |     |
|----------------------------|---|---|---------|-----|
| 所得税及び復興特別所得税の確定申告書を提出した年月日 | ・ | ・ | 提出した税務署 | 税務署 |
|----------------------------|---|---|---------|-----|

（注2） 新築若しくは取得又は増改築等をした住宅用の家屋が、一定の省エネルギー性、耐震性又はバリアフリー性を満たす住宅用の家屋（租税特別措置法施行令第40条の4の2第8項の規定により証明がされたものをいいます。）である場合は「1,000万円」と、それ以外の住宅用の家屋である場合は「500万円」となります。

（注3） 住宅取得等資金の非課税又は住宅取得等資金の贈与を受けた場合の相続時精算課税選択の特例（以下、これらを「住宅取得等資金の贈与の特例」といいます。）の適用を受ける人が、所得税の住宅借入金等特別控除の適用を受ける場合には、住宅借入金等特別控除額の計算上、住宅の取得等又は住宅の増改築等の対価等の額から住宅取得等資金の贈与の特例の適用を受けた部分の金額を差し引く必要がありますのでご注意ください。

|           |      |    |    |  |  |  |  |  |  |
|-----------|------|----|----|--|--|--|--|--|--|
| ※ 税務署整理番号 | 整理番号 | 名簿 | 確認 |  |  |  |  |  |  |
|-----------|------|----|----|--|--|--|--|--|--|

※ 欄には記入しないでください。

（資5-10-1-3-A4統一）（令4.12）

第一表の二は、必要な添付書類とともに申告書第一表と一緒に提出してください。

令和 00 年分贈与税の申告書（相続時精算課税の計算明細書）

FD 4737

受贈者の氏名

次の特例の適用を受ける場合には、□の中にレ印を記入してください。

☐ 私は、租税特別措置法第70条の3第1項の規定による相続時精算課税の特例の適用を受けます。

(単位:円)

| 特 定 贈 与 者 からの 贈 与 による 取得 した 財産 に係る 過去 の 相 続 時 精 算 課 税 分 の 贈 与 税 の 申 告 状 況 | 種 類       | 細 目 | 利用区分・銘柄等 | 財 産 を 取 得 し た 年 月 日 |     |     |                 |
|---------------------------------------------------------------------------|-----------|-----|----------|---------------------|-----|-----|-----------------|
|                                                                           |           |     |          | 財 産 の 価 額           | 数 量 | 単 価 | 固 定 資 産 税 評 価 額 |
| 住所                                                                        | 所 在 場 所 等 |     |          | 令和 年 月 日            |     |     |                 |
| 氏 名                                                                       |           |     |          | 令和 年 月 日            |     |     |                 |
| 続 柄                                                                       |           |     |          | 令和 年 月 日            |     |     |                 |
| 生 年 月 日                                                                   |           |     |          | 令和 年 月 日            |     |     |                 |
| 財産の価額の合計額（課税価格）                                                           |           |     |          | 令和 年 月 日            |     |     |                 |
| 特別控除額の合計額（最高2,500万円）                                                      |           |     |          | 令和 年 月 日            |     |     |                 |
| 特別控除額の残額（2,500万円－㉔）                                                       |           |     |          | 令和 年 月 日            |     |     |                 |
| 特別控除額（㉔の金額と㉕の金額のいずれか低い金額）                                                 |           |     |          | 令和 年 月 日            |     |     |                 |
| 翌年以降に繰り越される特別控除額（2,500万円－㉕）                                               |           |     |          | 令和 年 月 日            |     |     |                 |
| ㉔の控除後の課税価格（㉕－㉖）【1,000円未満切捨て】                                              |           |     |          | 令和 年 月 日            |     |     |                 |
| ㉖に対する税額（㉖×20%）                                                            |           |     |          | 令和 年 月 日            |     |     |                 |
| 外国税額の控除額（外国にある財産の贈与を受けた場合、外国の贈与税を課せられたときに記入します。）                          |           |     |          | 令和 年 月 日            |     |     |                 |
| 差引税額（㉖－㉗）                                                                 |           |     |          | 令和 年 月 日            |     |     |                 |

上記の特定贈与者からの贈与により取得した財産に係る過去の相続時精算課税分の贈与税の申告状況

| 申告した税務署名 | 控除を受けた年分 | 受贈者の住所及び氏名（「相続時精算課税選択届出書」に記載した住所・氏名と異なる場合にのみ記入します。） |
|----------|----------|-----------------------------------------------------|
| 署        | 平成 年分    |                                                     |
| 署        | 平成 年分    |                                                     |
| 署        | 平成 年分    |                                                     |
| 署        | 平成 年分    |                                                     |

(注) 上記の欄に記入しきれないときは、適宜の用紙に記載し提出してください。

③ 上記に記載された特定贈与者からの贈与について初めて相続時精算課税の適用を受ける場合には、申告書第一表及び第二表と一緒に「相続時精算課税選択届出書」を必ず提出してください。なお、同じ特定贈与者から翌年以降財産の贈与を受けた場合には、「相続時精算課税選択届出書」を改めて提出する必要はありません。

|         |    |      |
|---------|----|------|
| 税務署整理番号 | 名簿 | 届出番号 |
| 財産細目コード | 確認 |      |

\* 欄には記入しないでください。

(資5-10-2-1-A4統一) (令5.12)

【個人事業者用】消費税の申告書（一般用）

- 380 -



【個人事業者用】消費税の申告書（簡易課税用）

OCR入力用（この用紙は機械で読み取ります。折ったり汚したりしないでください。）

第3-(3)号様式

G K 0 4 0 6

|          |             |
|----------|-------------|
| 令和 年 月 日 | 税務署長殿       |
| 納税地      | (電話番号 - - ) |
| (フリガナ)   |             |
| 屋号       |             |
| 個人番号     |             |
| (フリガナ)   |             |
| 氏名       |             |

|                                        |               |
|----------------------------------------|---------------|
| <input type="checkbox"/> (個人の方) 振替継続希望 |               |
| ※所管                                    | 整理号           |
| 申告年月日                                  | 令和 年 月 日      |
| 申告区分                                   | 指導等 庁指定 局指定   |
| 通信日付印                                  | 確認            |
| 通入番号カード                                | 通知カード・運転免許証   |
| その他( )                                 |               |
| 指導年月日                                  | 相談区分1 区分2 区分3 |
| 令和 年 月 日                               |               |

個人事業者用 第一表

自 令和 年 月 日

課税期間分の消費税及び地方消費税の( )申告書

至 令和 年 月 日

( 中簡申告 自 令和 年 月 日 )  
( の場合の )  
( 対象期間 至 令和 年 月 日 )

令和四年四月一日以後終了課税期間分(簡易課税用)

| この申告書による消費税の税額の計算       |   | 課税標準額             | ① | 0 0 0 |
|-------------------------|---|-------------------|---|-------|
| 課税標準額                   | ① |                   |   |       |
| 消費税額                    | ② |                   |   |       |
| 償還回収に係る消費税額             | ③ |                   |   |       |
| 控除対象仕入税額                | ④ |                   |   |       |
| 返還等対価に係る税額              | ⑤ |                   |   |       |
| 税負担に係る税額                | ⑥ |                   |   |       |
| 控除税額小計                  | ⑦ |                   |   |       |
| 控除不足還付税額                | ⑧ |                   |   |       |
| 差引税額                    | ⑨ |                   |   |       |
| 中間納付税額                  | ⑩ |                   |   |       |
| 納付税額                    | ⑪ |                   |   |       |
| 中間納付還付税額                | ⑫ |                   |   |       |
| この申告書が修正申告である場合         | ⑬ |                   |   |       |
| この課税期間の課税売上高            | ⑭ |                   |   |       |
| 基準期間の課税売上高              | ⑮ |                   |   |       |
| この申告書による地方消費税の税額の計算     |   | 地方消費税の課税標準となる消費税額 | ⑯ | 0 0   |
| 地方消費税の課税標準となる消費税額       | ⑯ |                   |   |       |
| 差引税額                    | ⑰ |                   |   |       |
| 還付額                     | ⑱ |                   |   |       |
| 納税額                     | ⑲ |                   |   |       |
| 中間納付還付税額                | ⑳ |                   |   |       |
| 納付還付税額                  | ㉑ |                   |   |       |
| 中間納付還付還付税額              | ㉒ |                   |   |       |
| この申告書が修正申告である場合         | ㉓ |                   |   |       |
| 差引納付還付税額                | ㉔ |                   |   |       |
| 消費税及び地方消費税の合計(納付又は還付)税額 | ㉕ |                   |   |       |

|                                           |                                                       |    |
|-------------------------------------------|-------------------------------------------------------|----|
| 付制賦基準の適用                                  | <input type="checkbox"/> 有 <input type="checkbox"/> 無 | 31 |
| 延払基準等の適用                                  | <input type="checkbox"/> 有 <input type="checkbox"/> 無 | 32 |
| 工事進行基準の適用                                 | <input type="checkbox"/> 有 <input type="checkbox"/> 無 | 33 |
| 現金主義会計の適用                                 | <input type="checkbox"/> 有 <input type="checkbox"/> 無 | 34 |
| 課税標準額に対する消費税額の計算の特例の適用                    | <input type="checkbox"/> 有 <input type="checkbox"/> 無 | 35 |
| 区分課税売上高(免税売上高を除く)                         | 売上割合%                                                 |    |
| 第1種                                       |                                                       | 36 |
| 第2種                                       |                                                       | 37 |
| 第3種                                       |                                                       | 38 |
| 第4種                                       |                                                       | 39 |
| 第5種                                       |                                                       | 42 |
| 第6種                                       |                                                       | 43 |
| 特例計算適用(令57③)                              | <input type="checkbox"/> 有 <input type="checkbox"/> 無 | 40 |
| 還付を受ける金受渡し機関等                             | 銀行 本店・支店<br>金庫・組合 出張所<br>農協・漁協 本所・支所                  |    |
| 預金口座番号                                    |                                                       |    |
| ゆうちょ銀行の貯金記号番号                             |                                                       |    |
| 郵便局名等                                     |                                                       |    |
| <input type="checkbox"/> (個人の方) 公金受取口座の利用 |                                                       |    |
| ※税務署整理欄                                   |                                                       |    |
| 税理士名                                      | (電話番号 - - )                                           |    |
| <input type="checkbox"/> 税理士法第30条の書面提出有   |                                                       |    |
| <input type="checkbox"/> 税理士法第33条の2の書面提出有 |                                                       |    |

㉕ = (㉑ + ㉒) - (㉓ + ㉔ + ㉕)・修正申告の場合㉕ = ㉑ + ㉒  
㉕が還付税額となる場合はマイナス「-」を付してください。

## 【法人用】消費税の申告書（一般用）

この用紙はとじこまないでください。

G K 0 3 0 4

第3-(1)号様式

|                   |                                                                            |
|-------------------|----------------------------------------------------------------------------|
| 令和    年    月    日 | 税務署長殿                                                                      |
| 納 税 地             | (電話番号                      -                      -                      ) |
| (フリガナ)<br>法 人 名   |                                                                            |
| 法人番号              | <input type="text"/>                                                       |
| (フリガナ)<br>代表者氏名   |                                                                            |

|                                 |           |        |             |        |       |  |       |  |       |  |   |  |     |       |       |       |  |
|---------------------------------|-----------|--------|-------------|--------|-------|--|-------|--|-------|--|---|--|-----|-------|-------|-------|--|
| ※<br>税<br>務<br>署<br>処<br>理<br>欄 | 一 連 番 号   |        |             |        |       |  |       |  |       |  |   |  |     |       |       |       |  |
|                                 | 所<br>属    | 課<br>内 | 整<br>番<br>号 | 理<br>号 |       |  |       |  |       |  |   |  |     |       |       |       |  |
|                                 | 申告年 月 日   |        |             |        | 令和    |  | 年     |  | 月     |  | 日 |  |     |       |       |       |  |
|                                 | 申 告 区 分   |        |             |        | 指 導 等 |  | 庁 指 定 |  | 局 指 定 |  |   |  |     |       |       |       |  |
|                                 |           |        |             |        |       |  |       |  |       |  |   |  |     |       |       |       |  |
|                                 | 通 信 日 付 印 |        |             |        | 確 認   |  |       |  |       |  |   |  |     |       |       |       |  |
|                                 | 年 月 日     |        |             |        |       |  |       |  |       |  |   |  |     |       |       |       |  |
|                                 | 指 導 年 月 日 |        |             |        |       |  |       |  |       |  |   |  | 相 談 | 区 分 1 | 区 分 2 | 区 分 3 |  |
|                                 | 令和        |        |             |        |       |  |       |  |       |  |   |  |     |       |       |       |  |

法人用

第一表

自 平成 年 月 日

課税期間分の消費税及び地方消費税の( )申告書

中簡申告 自 平成  年  月  日  
 の場合の  
 対象期間 至 令和  年  月  日

令和元年十月一日以後終了課税期間分（一般用）

OCR入力用（この用紙は機械で読み取ります。折ったり汚したりしないでください。）

⑪・⑫又は⑬・⑭の記入をお忘れなく。

| この申告書による消費税の税額の計算                        |  |   |   |   |   |   |
|------------------------------------------|--|---|---|---|---|---|
|                                          |  | ① | 十 | 百 | 千 | 万 |
| 課税標準額                                    |  |   |   |   |   |   |
| 消費税額                                     |  |   |   |   |   |   |
| 控除過大調整税額                                 |  |   |   |   |   |   |
| 控除対象仕入税額<br>返還等対価に係る税額                   |  |   |   |   |   |   |
|                                          |  |   |   |   |   |   |
| 買入れに係る税額                                 |  |   |   |   |   |   |
| 控除税額小計<br>(④+⑤+⑥)                        |  |   |   |   |   |   |
| 控除不足還付税額<br>(⑦-②-③)                      |  |   |   |   |   |   |
| 差引税額<br>(②+③-⑦)                          |  |   |   |   |   |   |
| 中間納付税額                                   |  |   |   |   |   |   |
| 納付税額<br>(⑨-⑩)                            |  |   |   |   |   |   |
| 中間納付還付税額<br>(⑩-⑨)                        |  |   |   |   |   |   |
| この申告書の既確定税額                              |  |   |   |   |   |   |
| 修正申告である場合<br>差引納付税額                      |  |   |   |   |   |   |
| 課税売上割合<br>課税資産の譲渡等の対価の総額<br>資産の譲渡等の対価の総額 |  |   |   |   |   |   |
|                                          |  |   |   |   |   |   |
| この申告書による地方消費税の税額の計算                      |  |   |   |   |   |   |
| 地方消費税の課税標準となる消費税率                        |  |   |   |   |   |   |
| 控除不足還付税額                                 |  |   |   |   |   |   |
| 差引税額                                     |  |   |   |   |   |   |
| 還付額                                      |  |   |   |   |   |   |
| 納税額                                      |  |   |   |   |   |   |
| 中間納付課渡割額                                 |  |   |   |   |   |   |
| 納付課渡割額<br>(㉒ - ㉓)                        |  |   |   |   |   |   |
| 中間納付還付課渡割額<br>(㉔ - ㉕)                    |  |   |   |   |   |   |
| この申告書の既確定課渡割額<br>修正申告である場合<br>差引納付課渡割額   |  |   |   |   |   |   |
|                                          |  |   |   |   |   |   |
| 消費税及び地方消費税の合計(納付又は還付)税額                  |  |   |   |   |   |   |

|                          |                        |                          |                          |                          |                          |    |
|--------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----|
| 付記事項                     | 割賦基準の適用                | <input type="checkbox"/> | 有                        | <input type="checkbox"/> | 無                        | 31 |
|                          | 延払基準等の適用               | <input type="checkbox"/> | 有                        | <input type="checkbox"/> | 無                        | 32 |
|                          | 工事進行基準の適用              | <input type="checkbox"/> | 有                        | <input type="checkbox"/> | 無                        | 33 |
|                          | 現金主義会計の適用              | <input type="checkbox"/> | 有                        | <input type="checkbox"/> | 無                        | 34 |
| 参考事項                     | 課税標準額に対する消費税額の計算の特例の適用 | <input type="checkbox"/> | 有                        | <input type="checkbox"/> | 無                        |    |
|                          | 控除計算額の方法               | 課税売上高5億円超又は課税売上割合95%未満   | <input type="checkbox"/> | 個別対称方式<br>一括配分方式         | <input type="checkbox"/> | 41 |
|                          | 上記以外                   | <input type="checkbox"/> | 全額控除                     |                          |                          |    |
| 基準期間の課税売上高               |                        |                          |                          |                          |                          | 千円 |
|                          |                        |                          |                          |                          |                          |    |
| 還付を受ける金受渡げよう欄と等          | 銀行<br>金庫・組合<br>農協・漁協   |                          | 本店・支店<br>出張所<br>本所・支所    |                          |                          |    |
|                          | 預金                     | 口座番号                     |                          |                          |                          |    |
|                          | ゆうちょ銀行の貯金記号番号          | -                        |                          |                          |                          |    |
|                          | 郵便局名等                  |                          |                          |                          |                          |    |
| ※税務署整理欄                  |                        |                          |                          |                          |                          |    |
|                          |                        |                          |                          |                          |                          |    |
| 税理士名                     |                        | (電話番号 - - )              |                          |                          |                          |    |
| <input type="checkbox"/> | 税理士法第30条の書面提出有         |                          |                          |                          |                          |    |
| <input type="checkbox"/> | 税理士法第33条の2の書面提出有       |                          |                          |                          |                          |    |

②が還付税額となる場合はマイナス「-」を付してください。

OCR入力用（この用紙は機械で読み取ります。折ったり汚したりしないでください。）

G K 0 4 0 5

|                                 |         |   |   |      |     |  |     |  |     |     |     |     |
|---------------------------------|---------|---|---|------|-----|--|-----|--|-----|-----|-----|-----|
| ※<br>税<br>務<br>署<br>処<br>理<br>欄 | 一連番号    |   |   |      |     |  |     |  |     |     |     |     |
|                                 | 所部      | 課 | 係 | 整理番号 |     |  |     |  |     |     |     |     |
|                                 | 申告年月日   |   |   |      | 令和  |  | 年   |  | 月   |     | 日   |     |
|                                 | 申告区分    |   |   |      | 指導等 |  | 庁指定 |  | 局指定 |     |     |     |
|                                 |         |   |   |      |     |  |     |  |     |     |     |     |
|                                 | 通信日付印   |   |   |      | 確認  |  |     |  |     |     |     |     |
|                                 | 年 月 日   |   |   |      |     |  |     |  |     |     |     |     |
|                                 | 指導年 月 日 |   |   |      |     |  |     |  | 相談  | 区分1 | 区分2 | 区分3 |
|                                 | 令和      |   |   |      |     |  |     |  |     |     |     |     |

中簡申告 自 平成 年月日  
 の場合の  
 対象期間 至 令和 年月日

簡  
法人用  
第一表

⑪・⑫又は⑬・⑭の記入をお忘れなく。

|          |                           |                          |                          |                          |                          |    |
|----------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----|
| 付記事項     | 割賦基準の適用                   | <input type="checkbox"/> | 有                        | <input type="checkbox"/> | 無                        | 31 |
|          | 延払基準等の適用                  | <input type="checkbox"/> | 有                        | <input type="checkbox"/> | 無                        | 32 |
|          | 工事進行基準の適用                 | <input type="checkbox"/> | 有                        | <input type="checkbox"/> | 無                        | 33 |
|          | 現金主義会計の適用                 | <input type="checkbox"/> | 有                        | <input type="checkbox"/> | 無                        | 34 |
| 参事考業区分事項 | 課税標準額に対する消費税額の計算の特例の適用    | <input type="checkbox"/> | 有                        | <input type="checkbox"/> | 無                        | 35 |
|          | 区分<br>課税売上高<br>(免税売上高を除く) | 売上割合%                    |                          |                          |                          |    |
|          | 第1種<br>千円                 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 36 |
|          | 第2種                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 37 |
|          | 第3種                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 38 |
|          | 第4種                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 39 |
|          | 第5種                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 42 |
|          | 第6種                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 43 |
| 項        | 特例計算適用(令57③)              | <input type="checkbox"/> | 有                        | <input type="checkbox"/> | 無                        | 40 |

|                                                |                   |                                                     |   |  |       |
|------------------------------------------------|-------------------|-----------------------------------------------------|---|--|-------|
|                                                |                   |                                                     |   |  |       |
| 還<br>付<br>る<br>金<br>受<br>け<br>憑<br>け<br>と<br>書 | 銀 行               |                                                     |   |  | 本店・支店 |
|                                                | 金庫・組合             |                                                     |   |  | 出張所   |
|                                                | 農協・漁協             |                                                     |   |  | 本所・支所 |
|                                                | 預金                | 口座番号                                                |   |  |       |
| と<br>書                                         | ゆうちょ銀行の<br>貯金記号番号 |                                                     | - |  |       |
|                                                | 郵便局名等             |                                                     |   |  |       |
| ※税務署整理欄                                        |                   |                                                     |   |  |       |
| 税 理 士<br>署 名                                   |                   | (電話番号                      -                      ) |   |  |       |
| <input type="checkbox"/>                       | 税理士法第30条の書面提出有    |                                                     |   |  |       |
| <input type="checkbox"/>                       | 税理士法第33条の2の書面提出有  |                                                     |   |  |       |

- 383 -

○酒税  
酒税納税申告書

提出用 (本表)

6 J 3 0 1 3

連 続 用

税務署処理欄  
(整理番号)

平成 年 月 日

令和 年 月 日

酒税納税申告書

税務署長殿

令和 年 月 日

申告者

税務署

申告区分

申告年月日

調査区分

調査年月日

郵便番号

令和 年 月 日

確認者

身元確認

納税額

納税カード・運転免許証

その他

製造場の所在地及び名称

(電話)

(住所)

(電話)

(氏名又は名称及び代表者氏名)

(個人番号又は法人番号)

※ 個人番号の記載に当たっては、左欄を空欄としてください。

納税区分

算出税額

端数切捨額

還付を受ける金額

納付すべき税額

修正申告の場合の修正申告前の確定額

⑤

⑥

⑦

⑧

⑨

差引納付税額 (④-⑧+⑦-⑨)

納期限の延長

令和 年 月 日

※ (延長後の納期限)

※ (延長する税額)

税理士

署名

(電話番号)

税理士法第30条の書面提出有

上の書面提出の有無

税理士法第33条の2の書面提出有

1 銀行等の預貯金口座に振込みを希望する場合

銀行 金融

口座種類 (1 普通 2 当座 3 納税専用 4 通知)

口座番号

2 ゆうちょ銀行の郵便貯金口座に振込みを希望する場合

通常貯金の記号番号

3 ゆうちょ銀行の窓口若しくは郵便局窓口での受け取りを希望する場合

店番号

納税要

この帳票は機械で処理しますので、汚したり折り曲げたりしないでください。

R3.1



○消費税、酒税以外の間接税

たばこ税及びたばこ特別税納税申告書

CC2-3202-1

令和\_\_\_\_年\_\_\_\_月分たばこ税及びたばこ特別税納税申告書

|                                                                                                                                                                                                                                        |                                                                                   |                     |                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|---------------------|------------------------------------------------------------|
| <div style="border: 1px solid black; border-radius: 50%; width: 40px; height: 40px; display: flex; align-items: center; justify-content: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">収受印</div> </div> |                                                                                   | 整理番号                |                                                            |
|                                                                                                                                                                                                                                        |                                                                                   |                     |                                                            |
| 令和 年 月 日                                                                                                                                                                                                                               | (製造場の所在地及び名称) (〒 - )                                                              |                     |                                                            |
|                                                                                                                                                                                                                                        | (電話番号 - - )                                                                       |                     |                                                            |
|                                                                                                                                                                                                                                        | (住所) (〒 - )                                                                       |                     |                                                            |
|                                                                                                                                                                                                                                        | (電話番号 - - )                                                                       |                     |                                                            |
|                                                                                                                                                                                                                                        | (氏名又は名称及び代表者氏名)                                                                   |                     |                                                            |
| 申告者                                                                                                                                                                                                                                    | (個人番号又は法人番号)<br>↓ 個人番号の記載に当たっては、左端を空欄とし、ここから記載してください。                             |                     |                                                            |
|                                                                                                                                                                                                                                        |                                                                                   |                     |                                                            |
|                                                                                                                                                                                                                                        | (同上代理人)                                                                           |                     |                                                            |
| 税務署長 殿                                                                                                                                                                                                                                 |                                                                                   |                     |                                                            |
| 下記のとおritaばこ税及びたばこ特別税の納税申告書(期限後申告書・修正申告書・還付請求申告書)を提出します。                                                                                                                                                                                |                                                                                   |                     |                                                            |
| 区 分                                                                                                                                                                                                                                    | ㉚ この申告書による税額                                                                      | ㉛ 修正申告の場合の修正申告前の確定額 | ㉜ 期限後申告・修正申告をする理由・事情                                       |
| ㉠ たばこ税及びたばこ特別税の税額の合計額                                                                                                                                                                                                                  | ① (附表の㉙の合計) 円                                                                     | ② 円                 |                                                            |
| ㉡ 控除(還付)を受けようとする金額                                                                                                                                                                                                                     | ㉢ 戻入るもの ②                                                                         | ③                   |                                                            |
|                                                                                                                                                                                                                                        | ㉣ 移入るもの ③                                                                         | ④                   |                                                            |
|                                                                                                                                                                                                                                        | ㉤ 災害被害によるもの ④                                                                     | ⑤                   |                                                            |
|                                                                                                                                                                                                                                        | ㉥ 保税期間経過による課税分 ⑤                                                                  | ⑥                   |                                                            |
|                                                                                                                                                                                                                                        | ㉦ 計 ⑥ (②+③+④+⑤)                                                                   | ⑦                   |                                                            |
| ㉧ 還付を受ける金額                                                                                                                                                                                                                             | ⑧ (⑥-①)                                                                           | ⑨                   |                                                            |
| ㉨ 納付すべき税額<br>(100円未満の端数切り捨て)                                                                                                                                                                                                           | ⑩ (①-⑥) 00                                                                        | ⑪ 00                | ⑫ (⑧-⑨+⑩-⑦) 00 円                                           |
| ㉩ 還付を受けようとする金融機関                                                                                                                                                                                                                       | (銀行等への振込) 銀行 本店・支店 貯金口座の<br>金庫・組合 出振所 記号番号<br>農協・漁協 本所・支所 (郵便局等の窓口受取り)<br>預金 口座番号 |                     |                                                            |
| ㉪ 添付書類                                                                                                                                                                                                                                 | たばこ税及びたばこ特別税未納税製造たばこ移入明細書                                                         | 通                   | 申告書作成者氏名                                                   |
|                                                                                                                                                                                                                                        | 未納税・免税物品等亡失証明書                                                                    | 通                   | 税理士署名                                                      |
|                                                                                                                                                                                                                                        | たばこ税及びたばこ特別税戻入れ(移入)控除(還付)税額計算書                                                    | 通                   | 税理士法第三十条の書面提出                                              |
|                                                                                                                                                                                                                                        | たばこ税及びたばこ特別税課税済証明書                                                                | 通                   | 税理士法第三十三条の二の書面提出                                           |
|                                                                                                                                                                                                                                        | たばこ税及びたばこ特別税災害控除(還付)明細書                                                           | 通                   | 台帳等整理 ※ 徴収カード等整理 ※ 身元確認 ※ 確認書類 ※ 個人番号カード/通知カード・運転免許証その他( ) |
| たばこ税及びたばこ特別税課税物件被災確認書                                                                                                                                                                                                                  | 通                                                                                 |                     |                                                            |
| 被災製造たばこについて損失補償を受けた事実を証する書類                                                                                                                                                                                                            | 通                                                                                 |                     |                                                            |
| 保税期間経過分控除明細書                                                                                                                                                                                                                           | 通                                                                                 |                     |                                                            |
| 修正申告の場合の当初の申告書提出年月日                                                                                                                                                                                                                    | ※ 令和 年 月 日                                                                        | 確認 ※                | 納期限を延長した納付すべき税額 ※ 円                                        |
| 通信日付印                                                                                                                                                                                                                                  | ※ 令和 年 月 日                                                                        | 確認 ※                | 納期限延長の場合の延長後の納期限 ※ 令和 年 月 日                                |
| 申告年月日                                                                                                                                                                                                                                  | ※ 令和 年 月 日                                                                        | 申告区分 ※              | 年月日 ※ 令和 年 月 日                                             |
|                                                                                                                                                                                                                                        |                                                                                   |                     | 入力整理 ※                                                     |



## 航空機燃料税納税申告書

CG2-3403-1

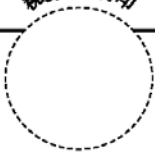
## 令和\_\_\_\_年\_\_\_\_月分航空機燃料税納税申告書

| 令和 年 月 日                                                                                                                                                                                                                                                                                                       |                |                                                        |            |      |                                                    |           |            |                      |  | 整理<br>番号       |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------|------------|------|----------------------------------------------------|-----------|------------|----------------------|--|----------------|--|
| <div style="display: flex; justify-content: space-between;"> <div> <p>税務署長 殿</p> </div> <div> <p>(納税地の所在地及び名称) (〒 - )</p> <p>(住所) (〒 - )</p> <p>(氏名又は名称及び代表者氏名)</p> <p>(個人番号又は法人番号)<br/>↓個人番号の記載に当たっては、左端を空欄とし、ここから記載してください。</p> <p>(同上代理人)</p> </div> <div> <p>(電話)</p> <p>(電話)</p> <p>(電話)</p> </div> </div> |                |                                                        |            |      |                                                    |           |            |                      |  | 局番             |  |
|                                                                                                                                                                                                                                                                                                                |                |                                                        |            |      |                                                    |           |            |                      |  | 局番             |  |
|                                                                                                                                                                                                                                                                                                                |                |                                                        |            |      |                                                    |           |            |                      |  | 局番             |  |
|                                                                                                                                                                                                                                                                                                                |                |                                                        |            |      |                                                    |           |            |                      |  | 局番             |  |
| 下記のとおり航空機燃料税の納税申告書(期限後申告書・修正申告書・還付請求申告書)を提出します。                                                                                                                                                                                                                                                                |                |                                                        |            |      |                                                    |           |            |                      |  |                |  |
| 課税標準数量の計算                                                                                                                                                                                                                                                                                                      | ① 積込場所の所在地及び名称 |                                                        |            | 積込数量 |                                                    | ② 本則税率適用分 |            | ③ 軽減税率(沖縄便)適用分       |  | ④ 軽減税率(離島便)適用分 |  |
|                                                                                                                                                                                                                                                                                                                |                |                                                        |            |      |                                                    |           |            |                      |  |                |  |
|                                                                                                                                                                                                                                                                                                                |                |                                                        |            |      |                                                    |           |            |                      |  |                |  |
|                                                                                                                                                                                                                                                                                                                |                |                                                        |            |      |                                                    |           |            |                      |  |                |  |
|                                                                                                                                                                                                                                                                                                                |                |                                                        |            |      |                                                    |           |            |                      |  |                |  |
|                                                                                                                                                                                                                                                                                                                | 計 (課税標準数量)     |                                                        |            | ⑤    |                                                    | ⑥         |            | ⑦                    |  |                |  |
| 税率                                                                                                                                                                                                                                                                                                             |                |                                                        | ⑧ 1kgにつき 円 |      | ⑨ 1kgにつき 円                                         |           | ⑩ 1kgにつき 円 |                      |  |                |  |
| 区分                                                                                                                                                                                                                                                                                                             |                | この申告書による税額                                             |            |      | 修正申告の場合の<br>修正申告前の確定額                              |           |            | ⑪ 期限後申告・修正申告をする理由・事情 |  |                |  |
| 航空機燃料税額                                                                                                                                                                                                                                                                                                        | B 本則税率適用分      |                                                        | ⑪ (⑤×⑧) 円  |      |                                                    | ⑫ 円       |            |                      |  |                |  |
|                                                                                                                                                                                                                                                                                                                | 軽減税率(沖縄便)適用分   |                                                        | ⑬ (⑤×⑨)    |      |                                                    | ⑭         |            |                      |  |                |  |
|                                                                                                                                                                                                                                                                                                                | 軽減税率(離島便)適用分   |                                                        | ⑮ (⑦×⑩)    |      |                                                    | ⑯         |            |                      |  |                |  |
|                                                                                                                                                                                                                                                                                                                | 計              |                                                        | ⑰ (⑪+⑬+⑮)  |      |                                                    | ⑱         |            |                      |  |                |  |
| C 控除(還付)を受けようとする金額                                                                                                                                                                                                                                                                                             |                | ⑲ (⑰-⑱)                                                |            |      | ⑳                                                  |           |            |                      |  |                |  |
| D 還付を受ける金額                                                                                                                                                                                                                                                                                                     |                | ㉑ (⑲-⑳)                                                |            |      | ㉒                                                  |           |            |                      |  |                |  |
| E 納付すべき税額<br>(100円未満の端数切り捨て)                                                                                                                                                                                                                                                                                   |                | ㉓ (㉑-㉒) 00                                             |            |      | ㉔ 00                                               |           |            | ㉕ (㉓-㉔+㉖-㉗) 00 円     |  |                |  |
| F 還付を受けようとする金融機関                                                                                                                                                                                                                                                                                               |                | (銀行等への振込) 銀行 本店・支店 出振所 本所・支所<br>金庫・組合 農協・漁協<br>預金 口座番号 |            |      | (ゆうちょ銀行の貯金口座への振込)<br>貯金口座の<br>記号番号<br>(郵便局等の窓口受取り) |           |            |                      |  |                |  |
| G 添付書類                                                                                                                                                                                                                                                                                                         |                | 航空機燃料税取卸控除(還付)税額計算書                                    |            |      | 申告書作成者氏名                                           |           |            |                      |  |                |  |
| H 参考事項                                                                                                                                                                                                                                                                                                         |                |                                                        |            |      | 税理士署名                                              |           |            |                      |  |                |  |
|                                                                                                                                                                                                                                                                                                                |                |                                                        |            |      | 税理士法第三十条の書面提出                                      |           |            | ㉖                    |  |                |  |
|                                                                                                                                                                                                                                                                                                                |                |                                                        |            |      | 税理士法第三十三条の二の書面提出                                   |           |            | ㉗                    |  |                |  |
| 修正申告の場合の当初の申告書の提出年月日                                                                                                                                                                                                                                                                                           |                | ※ 令和 年 月 日 確認                                          |            |      | ※ 身元確認 ※ □ 済 □ 未済 確認書類 ※ 個人番号カード/通知カード/運転免許証その他    |           |            |                      |  |                |  |
| 通信日付印                                                                                                                                                                                                                                                                                                          |                | ※ 令和 年 月 日 確認                                          |            |      | ※ 台帳等整理 ※ 徴収カード等整理                                 |           |            |                      |  |                |  |
| 申告年月日                                                                                                                                                                                                                                                                                                          |                | ※ 令和 年 月 日 申告区分 ※ 区分 ※                                 |            |      | 年月日 ※ 令和 年 月 日 入力整理 ※                              |           |            |                      |  |                |  |

# 石油ガス税納税申告書

OC2-3456-1

## 令和\_\_\_\_年\_\_\_\_月分石油ガス税納税申告書

|                                                                                                                                                                         |                           |                                                                                                                                                                                                                                                                                                                                                                                             |   |                                                                               |          |                      |                                             |      |   |  |  |  |  |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------------------------------------------------------------------------------|----------|----------------------|---------------------------------------------|------|---|--|--|--|--|--|--|
| <div style="text-align: center;">  <p>令和 ____ 年 ____ 月 ____ 日</p> <p>税務署長 殿</p> </div> |                           | 税務署受付印                                                                                                                                                                                                                                                                                                                                                                                      |   | 整理番号                                                                          |          |                      |                                             |      |   |  |  |  |  |  |  |
|                                                                                                                                                                         |                           | (石油ガスの充てん槽の所在地及び名称) (〒 _____ )                                                                                                                                                                                                                                                                                                                                                              |   |                                                                               |          |                      |                                             |      |   |  |  |  |  |  |  |
|                                                                                                                                                                         |                           | (電話番号 _____ )                                                                                                                                                                                                                                                                                                                                                                               |   |                                                                               |          |                      |                                             |      |   |  |  |  |  |  |  |
|                                                                                                                                                                         |                           | (住所) (〒 _____ )                                                                                                                                                                                                                                                                                                                                                                             |   |                                                                               |          |                      |                                             |      |   |  |  |  |  |  |  |
|                                                                                                                                                                         |                           | (電話番号 _____ )                                                                                                                                                                                                                                                                                                                                                                               |   |                                                                               |          |                      |                                             |      |   |  |  |  |  |  |  |
| 申告者                                                                                                                                                                     |                           | (氏名又は名称及び代表者氏名)                                                                                                                                                                                                                                                                                                                                                                             |   |                                                                               |          |                      |                                             |      |   |  |  |  |  |  |  |
|                                                                                                                                                                         |                           | (個人番号又は法人番号)<br>↓ 個人番号の記載に当たっては、左端を空欄とし、ここから記載して下さい。                                                                                                                                                                                                                                                                                                                                        |   |                                                                               |          |                      |                                             |      |   |  |  |  |  |  |  |
|                                                                                                                                                                         |                           | <table border="1" style="width: 100%;"> <tr> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table> |   |                                                                               |          |                      |                                             |      |   |  |  |  |  |  |  |
|                                                                                                                                                                         |                           |                                                                                                                                                                                                                                                                                                                                                                                             |   |                                                                               |          |                      |                                             |      |   |  |  |  |  |  |  |
| (同上代理人)                                                                                                                                                                 |                           |                                                                                                                                                                                                                                                                                                                                                                                             |   |                                                                               |          |                      |                                             |      |   |  |  |  |  |  |  |
| <p>下記のとおり石油ガス税の納税申告書(期限後申告書・修正申告書・還付請求申告書)を提出します。</p>                                                                                                                   |                           |                                                                                                                                                                                                                                                                                                                                                                                             |   |                                                                               |          |                      |                                             |      |   |  |  |  |  |  |  |
| 区 分                                                                                                                                                                     |                           | ㉚ この申告書による税額                                                                                                                                                                                                                                                                                                                                                                                |   | ㉛ 修正申告の場合の修正申告前の確定額                                                           |          | ㉜ 摘 要                |                                             |      |   |  |  |  |  |  |  |
| ㉠ 石油ガス税額の合計                                                                                                                                                             |                           | ㉡ ①(附表の㉠) 円                                                                                                                                                                                                                                                                                                                                                                                 |   | ㉢ 円                                                                           |          | ㉟ 期限後申告・修正申告をする理由・事情 |                                             |      |   |  |  |  |  |  |  |
| ㉡ 控除(還付)を受けようとする金額                                                                                                                                                      | ㉢ 戻入るもの                   | ㉣ ②                                                                                                                                                                                                                                                                                                                                                                                         |   | ㉤ ⑩                                                                           |          |                      |                                             |      |   |  |  |  |  |  |  |
|                                                                                                                                                                         | ㉣ 移入るもの                   | ㉤ ③                                                                                                                                                                                                                                                                                                                                                                                         |   | ㉥ ⑪                                                                           |          |                      |                                             |      |   |  |  |  |  |  |  |
|                                                                                                                                                                         | ㉤ 領収不能のもの                 | ㉥ ④                                                                                                                                                                                                                                                                                                                                                                                         |   | ㉦ ⑫                                                                           |          |                      |                                             |      |   |  |  |  |  |  |  |
|                                                                                                                                                                         | ㉥ 災害被害のもの                 | ㉦ ⑤                                                                                                                                                                                                                                                                                                                                                                                         |   | ㉧ ⑬                                                                           |          |                      |                                             |      |   |  |  |  |  |  |  |
|                                                                                                                                                                         | ㉦ 計                       | ㉧ ⑥(②+③+④+⑤)                                                                                                                                                                                                                                                                                                                                                                                |   | ㉨ ⑭                                                                           |          |                      |                                             |      |   |  |  |  |  |  |  |
| ㉧ 還付を受ける金額                                                                                                                                                              |                           | ㉨ ⑦(⑥-①)                                                                                                                                                                                                                                                                                                                                                                                    |   | ㉩ ⑮                                                                           |          | ㉟ (⑧-⑩+⑬-⑦) 00 円     |                                             |      |   |  |  |  |  |  |  |
| ㉩ 納付すべき税額(100円未満の端数切り捨て)                                                                                                                                                |                           | ㉪ ⑧(①-⑥) 00                                                                                                                                                                                                                                                                                                                                                                                 |   | ㉫ ⑯ 00                                                                        |          |                      |                                             |      |   |  |  |  |  |  |  |
| ㉪ 還付を受けようとする金融機関                                                                                                                                                        |                           | (銀行等への振込)<br>銀行<br>金庫・組合<br>農協・漁協<br>預金 口座番号                                                                                                                                                                                                                                                                                                                                                |   | (ゆうちょ銀行の貯金口座への振込)<br>本店・支店<br>出 振 所<br>本所・支所<br>貯金口座の<br>記号番号<br>(郵便局等の窓口受取り) |          |                      |                                             |      |   |  |  |  |  |  |  |
| ㉫ 添付書類                                                                                                                                                                  |                           | 未納税・免税物品等亡失証明書<br>石油ガス税特定用途免税課税石油ガス移入明細書<br>石油ガス税特定用途免税課税石油ガス移出明細書<br>石油ガス税 戻入れ・移入 控除(還付)税額計算書<br>石油ガス税課税済証明書<br>石油ガス税災害控除(還付)明細書<br>被災課税石油ガスについて損失補償を受けた事実を証する書類                                                                                                                                                                                                                           |   | 申告書作成者名                                                                       |          | 税 理 士 署 名            |                                             |      |   |  |  |  |  |  |  |
|                                                                                                                                                                         |                           |                                                                                                                                                                                                                                                                                                                                                                                             |   | 税理士法第三十条の書面提出                                                                 |          | 税理士法第三十三条の二の書面提出     |                                             |      |   |  |  |  |  |  |  |
|                                                                                                                                                                         |                           |                                                                                                                                                                                                                                                                                                                                                                                             |   | 台帳等整理                                                                         | 徴収カード等整理 | 身元確認                 | ※ 確認書類<br>個人番号カード/<br>通知カード・運転免許証<br>その他( ) |      |   |  |  |  |  |  |  |
|                                                                                                                                                                         |                           |                                                                                                                                                                                                                                                                                                                                                                                             |   | ※ 令和 ____ 年 ____ 月 ____ 日                                                     | 確認       | ※ 納期限を延長した納付すべき税額    | ※ 令和 ____ 年 ____ 月 ____ 日                   |      |   |  |  |  |  |  |  |
|                                                                                                                                                                         |                           |                                                                                                                                                                                                                                                                                                                                                                                             |   | ※ 令和 ____ 年 ____ 月 ____ 日                                                     | 確認       | ※ 納期限延長の場合の延長後の納期限   | ※ 令和 ____ 年 ____ 月 ____ 日                   |      |   |  |  |  |  |  |  |
| 申告日                                                                                                                                                                     | ※ 令和 ____ 年 ____ 月 ____ 日 | 申告区分                                                                                                                                                                                                                                                                                                                                                                                        | ※ | 区分                                                                            | ※        | 年月日                  | ※ 令和 ____ 年 ____ 月 ____ 日                   | 入力整理 | ※ |  |  |  |  |  |  |

## 石油石炭税納税申告書

[illegible]

GL 2037

## 令和 年 月 分印紙税納税申告書(書式表示用)

[illegible]

下記のとおり印紙税の納税申告書・☐期限後申告書・☐修正申告書）を提出します。

[illegible]

「税務署整理欄」は、記載しないでください。「承認年月日」欄の元号は、承認年月日が昭和の場合には「3」、平成の場合には「4」、令和の場合には「5」と記載してください。

CC2-3714-1

## 提出用

○修正申告書として使用するときは、その直前に確定している納税申告書、更正通知書又は決定通知書の写しを添付してください。

# 印紙税納税申告書（一括納付用）

CG2-3715

令和 年度分印紙税納税申告書（一括納付用）

|                                                                                                                                                        |                     |                                                                     |                 |                                                                                             |     |       |           |         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------------------------------------------|-----------------|---------------------------------------------------------------------------------------------|-----|-------|-----------|---------|
| <div style="text-align: center;">  <br/>           収受印         </div> |                     | (課税文書の作成場所) (〒      -      )<br>(電話番号      -      -      )          |                 | <div style="border: 1px solid black; padding: 2px;">             整理<br/>番号           </div> |     |       |           |         |
|                                                                                                                                                        |                     |                                                                     |                 |                                                                                             |     |       |           |         |
| 令和 年 月 日<br><br><br><br>税務署長殿                                                                                                                          | 申告者                 | (住所) (〒      -      )<br>(電話番号      -      -      )                 |                 |                                                                                             |     |       |           |         |
|                                                                                                                                                        |                     | (氏名又は名称及び代表者氏名) (フリガナ)                                              |                 |                                                                                             |     |       |           |         |
|                                                                                                                                                        |                     | (個人番号又は法人番号)<br><small>↓個人番号の記載に当たっては、左端を空欄とし、ここから記載してください。</small> |                 |                                                                                             |     |       |           |         |
|                                                                                                                                                        |                     | ↓個人番号の記載に当たっては、左端を空欄とし、ここから記載してください。                                |                 |                                                                                             |     |       |           |         |
| 下記のとおり印紙税の納税申告書（期限後申告書・修正申告書）を提出します。                                                                                                                   |                     |                                                                     |                 |                                                                                             |     |       |           |         |
| 課税文書                                                                                                                                                   | 第18号                | 号 別                                                                 | 預貯金通帳等の区分       | 4月1日現在の<br>口座数                                                                              | 税 率 | 税 額   |           |         |
|                                                                                                                                                        |                     | 普通預金通帳<br>通知預金通帳<br>定期預金通帳<br>当座預金通帳<br>貯蓄預金通帳<br>勤務先預金通帳<br>複合預金通帳 | 小 計             |                                                                                             |     |       | ①         |         |
|                                                                                                                                                        |                     |                                                                     | 第19号            | 複合寄託通帳                                                                                      |     |       |           | ②       |
|                                                                                                                                                        |                     |                                                                     | 納付すべき税額         |                                                                                             |     |       | ③ (①+②)   |         |
|                                                                                                                                                        |                     |                                                                     |                 |                                                                                             |     |       | ④         |         |
|                                                                                                                                                        |                     |                                                                     | この申告書が修正申告である場合 |                                                                                             |     |       | 修正申告前の確定額 | ⑤ (③-④) |
|                                                                                                                                                        |                     |                                                                     |                 |                                                                                             |     |       | 差引納付すべき税額 |         |
|                                                                                                                                                        |                     |                                                                     | 参考事項            |                                                                                             |     |       | 申告書作成者氏名  |         |
|                                                                                                                                                        |                     |                                                                     |                 |                                                                                             |     |       |           |         |
|                                                                                                                                                        | 修正申告の場合の当初の申告書提出年月日 |                                                                     | ※               | 平成・令和 年 月 日                                                                                 | 確認  | ※     | 身元確認      |         |
| 通 信 日 付 印                                                                                                                                              |                     | ※                                                                   | 令和 年 月 日        | 確認                                                                                          | ※   | 台帳等整理 |           |         |
| 申告年月日                                                                                                                                                  |                     | ※                                                                   | 令和 年 月 日        | 申告区分                                                                                        | ※   | 区分    |           |         |
|                                                                                                                                                        |                     | ※                                                                   | 令和 年 月 日        | 入力整理                                                                                        | ※   |       |           |         |

電源開発促進税納税申告書

CC2-3901-1

令和 年 月分電源開発促進税納税申告書

|                                          |  |            |                                                       |      |    |   |                 |   |   |                        |   |   |  |
|------------------------------------------|--|------------|-------------------------------------------------------|------|----|---|-----------------|---|---|------------------------|---|---|--|
| 令和 年 月 日<br><br>税務署長 殿                   |  | 申告者        | （住所）（〒      -      ）                                  |      |    |   |                 |   |   |                        |   |   |  |
|                                          |  |            | （名      称）                                            |      |    |   |                 |   |   |                        |   |   |  |
|                                          |  |            | （代表者氏名）（フリガナ）                                         |      |    |   |                 |   |   |                        |   |   |  |
|                                          |  |            | （法人番号）<br>                                            |      |    |   |                 |   |   |                        |   |   |  |
|                                          |  |            | （同上代理人）（フリガナ）                                         |      |    |   |                 |   |   |                        |   |   |  |
| 下記のとおり電源開発促進税の納税申告書（期限後申告書・修正申告書）を提出します。 |  |            |                                                       |      |    |   |                 |   |   |                        |   |   |  |
| 販 売 電 気 の 区 分                            |  |            | 電      力      量                                       |      |    |   | 税      額        |   |   |                        |   |   |  |
| 従量料金制の供給販売電気                             |  |            | K W 時                                                 |      |    |   | ※               |   |   |                        |   |   |  |
| 定額料金制の供給販売電気                             |  |            |                                                       |      |    |   |                 |   |   |                        |   |   |  |
| 計量自家使用販売電気                               |  |            |                                                       |      |    |   |                 |   |   |                        |   |   |  |
| 推計自家使用販売電気                               |  |            |                                                       |      |    |   |                 |   |   |                        |   |   |  |
| 合      計                                 |  |            | ①                                                     |      |    |   | ②      円        |   |   |                        |   |   |  |
| 納付すべき税額（100 円未満の端数切捨て）                   |  |            |                                                       |      |    |   | ③      〇 〇      |   |   |                        |   |   |  |
| この申告書が修正申告である場合                          |  |            | 修正申告前の確定額                                             |      |    |   | ④      〇 〇      |   |   |                        |   |   |  |
|                                          |  |            | 差引納付すべき税額                                             |      |    |   | ⑤（③－④）      〇 〇 |   |   |                        |   |   |  |
| 推計自家使用販売電気の電力量の計算方法等の明細                  |  |            | ⑥ 別添電源開発促進税納税申告書付表      通のほか、既に提出した電源開発促進税納税申告書付表に同じ。 |      |    |   |                 |   |   | 申告者<br>書氏<br>作成<br>成 名 |   |   |  |
| 期限後申告・修正申告をする理由・事情                       |  |            | ⑦                                                     |      |    |   | 摘      要        |   |   |                        |   |   |  |
| 修正申告の場合の当初の申告書提出年月日                      |  |            | ※ 令和 年 月 日                                            |      | 確認 |   | ※               |   | ※ |                        | ※ |   |  |
| 通      信      日      付      印            |  |            | ※ 令和 年 月 日                                            |      | 確認 |   | ※               |   | ※ |                        | ※ |   |  |
| 申告年月日                                    |  | ※ 令和 年 月 日 |                                                       | 申告区分 |    | ※ |                 | ※ |   | ※                      |   | ※ |  |
| 年月日                                      |  | 令和 年 月 日   |                                                       | 区分   |    | ※ |                 | ※ |   | ※                      |   | ※ |  |



## 国際観光旅客税の計算書

令和 年 月 日 国際観光旅客税の計算書

GL 3001

稅務署提出用

一、**收**

|            |                             |                               |       |        |
|------------|-----------------------------|-------------------------------|-------|--------|
| 令和 年 月 日 提 | 住所又は居所                      | (〒 - )                        | 電 ( ) | 局番 ( ) |
|            | (フリガナ)<br>氏名又は名称<br>及び代表者氏名 |                               | 電 話   |        |
| 税務署長 殿     | 出 納 税 地                     |                               | 電 ( ) | 局番 ( ) |
|            | 個人番号又は<br>法人番号              | ※ 個人番号の記載に当たっては、左欄を空欄としてください。 |       |        |
| 署          | (フリガナ)                      |                               |       |        |
|            | 同上代理人                       |                               |       |        |

[illegible]

下記のとおりに国際観光旅客税法第16条第2項の規定により提出します。

[illegible]

圖書分類

