

3－1 課 税 状 況  
Statistics of Taxation

(1) 課税状況

(単位：百万円)

Statistics of taxation

(In millions of yen)

区 分 Type		源 泉 徴 収 税 額 Amount of withholding income tax							
		利子所得等 Interest income, etc.	配当所得 Dividend income	特定口座内保管 上場株式等の 譲渡所得等 Capital gains, etc., from listed shares, etc., kept in special accounts	給与所得 Employment income	退職所得 Retirement income	報酬・料金等 Remuneration, Fee, etc.	非居住者等 所得 Income of non residents, etc.	計 Total
平成30年分	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
5	2023	415,537	5,622,514	819,721	12,915,974	298,951	1,246,490	972,135	22,291,321

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 Type		加 算 税 額    Amount of additional tax						
		利子所得等 Interest income, etc.	配当所得 Dividend income	給与所得 Employment income	退職所得 Retirement income	報酬・料金等 Remuneration, Fee, etc.	非居住者等所得 Income of non residents, etc.	計 Total
不納付加算税	Additional tax on non- payment	50	753	8,710	162	723	799	11,197
重 加 算 税	Additional tax for fraud case	－	0	1,627	－	5	1	1,633
合 計	Total	50	753	10,337	162	727	800	12,829

調査対象等： 令和5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 2023.

(3) 源泉徴収義務者数

(単位：件)

Number of withholding agents

(In numbers of cases)

区 分 Type			源 泉 徴 収 義 務 者 数    Number of withholding agents					
			利子所得等 Interest income, etc.	配当所得 Dividend income	特定口座内保管 上場株式等の 譲渡所得等 Capital gains, etc., from listed shares, etc., kept in special accounts	給与所得 Employment income	報酬・料金等 Remuneration, Fee, etc.	非居住者等 所得 Income of non residents, etc.
国税局別内訳 by Regional Taxation Bureau	平成30年分	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
	5	2023	31,836	149,103	10,695	3,568,039	2,870,542	37,843
	札幌	Sapporo	1,378	6,704	305	148,003	96,813	777
	仙台	Sendai	2,165	9,954	973	217,603	157,381	538
	関東信越	Kanto Shinetsu	3,994	16,217	1,453	465,068	343,415	2,235
	東京	Tokyo	6,884	43,967	2,514	982,206	886,228	23,646
	金沢	Kanazawa	1,174	4,617	487	81,147	63,599	393
	名古屋	Nagoya	4,553	18,736	1,348	462,057	340,435	2,465
	大阪	Osaka	5,068	23,518	2,308	539,660	468,312	5,200
	広島	Hiroshima	1,940	8,213	545	184,629	148,690	817
	高松	Takamatsu	1,275	3,825	357	109,855	80,824	375
	福岡	Fukuoka	1,515	7,490	265	194,377	141,485	803
	熊本	Kumamoto	1,548	4,725	117	151,526	116,587	311
沖縄	Okinawa	342	1,137	23	31,908	26,773	283	
合 計	Total	31,836	149,103	10,695	3,568,039	2,870,542	37,843	

資料：法人課税課調

調査時点：翌年6月30日現在

用語の説明：源泉徴収義務者とは、所得税を源泉徴収して国に納付する義務のある者をいう。

Source: Corporation Taxation Division

Time of survey: As of June 30 of the following year

Terminology: “Withholding agent” means a person and a corporation who has obligation to withhold and submit income tax to the government.

(4) 利子所得等の課税状況

Statistics of taxation on interest income, etc.

区 分 Type			課 税 分 Taxables		非 課 税 分 等 Non-taxables, etc.	
			支払金額 Amount of payment	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	障害者等非課税、財形 貯蓄非課税分支払金額 Amount of payment of non- taxable interest for aged taxpayers, etc., and non-taxable interest from savings for formation of employees' assets	その他非課税分等 支払金額 Amount of payments of other non-taxables, etc
公 社 預貯金 Deposit	債 券	Public bond	60,461	9,248	12,270	9,086,068
	債 券	Corporate bond	304,770	46,632	7,698	1,690,964
	銀 行 預 金	Bank deposit	675,651	102,103	2,842	136,844
	銀行以外の金融機関の預貯金利子	Deposit interest in a financial institution other than bank	93,121	14,073	1,929	244,085
	その他勤務先預金等の利子	Deposit interest in a work place	64,790	9,598	80	143
合同運用信託の収益の分配		Profit dividend of joint trust	11,120	1,704	2,990	2,864
公社債投資信託の収益の分配等		Profit dividend of bond investment trusts, etc.	51,783	6,976	102	19,244
特 定 公 社 債 等 の 利 子 等 （ 源 泉 徴 収 義 務 特 例 分 ）		Interest, etc. from public and corporate bonds (Special provision for liability of withholding income tax)	162,299	24,840	69,490	459,669
小 計		Subtotal	1,423,994	215,174	97,401	11,639,882
定期積金の給付補てん金等		Compensation money for benefits of periodical deposit, etc.	60,964	9,244	—	2,368
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.	942,423	190,778	1,374	158,742
割 引 債 の 償 還 差 益		Profit from redemption of discount bond	2,015	340	—	—
計		Total	2,429,396	415,537	98,775	11,800,992

調査対象等： この表は、令和5年2月から令和6年1月までに利子等の支払者から提出された「利子等の所得税徴収高計算書」等に基づいて作成した。

- (注) 1 「障害者等非課税・財形貯蓄非課税分」は、所得税法第10条（障害者等の少額預金の利子所得等の非課税）、租税特別措置法第4条（障害者等の少額公債の利子の非課税）、第4条の2（勤労者財産形成住宅貯蓄の利子所得等の非課税）及び第4条の3（勤労者財産形成年金貯蓄の利子所得等の非課税）に規定する非課税分である。
- 2 「その他非課税分等」は、所得税法第11条（公共法人等及び公益信託等に係る非課税）、租税特別措置法第5条（納税準備預金の利子の非課税）及び第8条（金融機関等の受ける利子所得等に対する源泉徴収の不適用）等に規定する非課税分のほか、租税特別措置法第9条の3の2第1項に規定する支払の取扱者を通じて支払われたものも含まれている。
- 3 「課税分」には、個人のほか、法人の受取分も含まれている。
- 4 「特定公社債等の利子等（源泉徴収義務特例分）」は、租税特別措置法第9条の3の2の規定による、支払の取扱者が所得の支払者に代わって源泉徴収を行い、国に納付する特例分である。
- 5 「割引債の償還差益」の「支払金額」及び「源泉徴収税額」は、租税特別措置法第41条の12（償還差益等に係る分離課税等）及び第41条の12の2（割引債の差益金額に係る源泉徴収等の特例）に規定する課税分であり、個人のほか、法人の受取分も含まれている。

(5) 配当所得の課税状況

Statistics of taxation on dividends

区 分 Type		課 税 分 Taxables		非 課 税 分 等 Non-taxables, etc.
		支払金額 Amount of payments	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	支払金額 Amount of payments
剰余金又は利益の配当、剰余金の分配、 基金利息の分配、特定投資法人の投資口 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	27,176,986	4,922,260	15,710,777
投資信託(公社債投資信託及び公募公社 債等運用投資信託を除く。)及び 特定受益証券発行信託の収益の分配等	Profit dividend accruing from investment trust (excluding bond investment trusts, publicly-offered bond investment trusts, etc.) or special purpose trust	1,394,982	275,939	1,800,181
源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account	2,806,099	424,315	—
計	Total	31,378,067	5,622,514	17,510,958

調査対象等： この表は、令和5年2月から令和6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 Total			
支 払 金 額 Amount of payments	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	区 分 Type	
9, 158, 799	9, 248	公 債	Public bond
2, 003, 432	46, 632	社 債	Corporate bond
815, 337	102, 103	銀 行 預 金	Bank deposit
339, 136	14, 073	銀行以外の金融機関の預貯金利子	Deposit interest in a financial institution other than bank
65, 014	9, 598	その他勤務先預金等の利子	Deposit interest in a work place
16, 974	1, 704	合同運用信託の収益の分配	Profit dividend of joint trust
71, 129	6, 976	公社債投資信託の収益の分配等	Profit dividend of bond investment trusts, etc.
691, 458	24, 840	特定公社債等の利子等 (源泉徴収義務特例分)	Interest, etc. from public and corporate bonds (Special provision for liability of withholding income tax)
13, 161, 277	215, 174	小 計	Subtotal
63, 332	9, 244	定期積金の給付補てん金等	Compensation money for benefits of periodical deposit, etc.
1, 102, 539	190, 778	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.
2, 015	340	割引債の償還差益	Profit from redemption of discount bond
14, 329, 163	415, 537	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 2023 and January of 2024.

Note: 1 "Non-taxable interest for disabled taxpayers, etc. and non-taxable interest from savings for formation of employees' assets" includes non-taxables provided for by Sec. 10 "Non-taxable interest from disabled persons' small sum deposit, etc." of the Income Tax Law, and Sec. 4 "Non-taxable interest from disabled persons' small sum public bonds, etc.", Sec. 4.2 "Tax exemption of interest income for employees' asset formation savings earmarked for house acquisition", and Sec. 4.3 "Tax exemption of interest income for employees' asset formation savings earmarked for pensions" of the Special Taxation Measures Law.

2 "Other non-taxables, etc." includes non-taxables provided by Sec. 11 "Tax exemption for non-taxable corporation and trust in public interest" in Income Tax Law and by Sec. 5 "Non-taxable interest from deposit for tax payment" and Sec. 8 "Non withholding on interest income received by financial institution" and payment through an account management institution prescribed by paragraph (1) of Sec. 9-3-2 in Special Taxation Measures Law .

3 "Taxables" includes interest income received by enterprises as well as individuals.

4 "Interest, etc. from public and corporate bonds (special provision for liability of withholding income tax)" means special provision which an account management institution withholds income tax and pays it to the government on behalf of payer of such income provided by Special Taxation Measures Law Sec.9-3-2.

5 "Amount of payment" and "Amount of withholding income tax" for "Profit from redemption of discount bond" are related to interest income received by enterprises and individuals, which is taxables provided by Sec. 41. 12 "Separate taxation on profit from redemption" and Sec. 41.12.2 "Special provision for withholding, etc. in respect of profit from redemption of discount bond" in the Special Taxation Measures Law.

(単位：百万円)  
(In millions of yen)

合 計 Total			
支 払 金 額 Amount of payments	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	区 分 Type	
42, 887, 762	4, 922, 260	剰余金又は利益の配当、剰余金の分配、基金利息の分配、特定投資法人の投資口の配当等	Dividend of profit or interest, dividend of profit, dividend of basic interest, dividend of profit from investments of special investment firms
3, 195, 164	275, 939	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, 806, 099	424, 315	源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account
48, 889, 025	5, 622, 514	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 2023 and January 2024.

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

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

(単位：百万円)  
(In millions of yen)

区 分 Type	源泉徴収選択口座内調整所得金額等 Amount of adjustment income in withholding selection account, etc.	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction
源泉徴収選択口座内保管上場株式等の譲渡所得等 Capital gains, from transfer of listed stocks, etc. in withholding selection account	5,356,069	819,721

調査対象等： 令和5年2月から令和6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 2023 and January 2024.

(7) 給与所得、退職所得の課税状況

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

(単位：百万円)  
(In millions of yen)

区 分 Type	官 公 庁 Public offices		そ の 他 Others		合 計 Total	
	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction
給 与 所 得 Employment income	俸給、給料、賞与 Salary, Wages, Bonus	27,591,509	1,047,109	301,357,758	11,844,490	328,949,268
	日雇労働者の賃金 Wages of day laborers	33,678	885	1,257,623	23,490	1,291,301
	計 Total	27,625,187	1,047,994	302,615,381	11,867,980	330,240,568
退職所得 Retirement income		1,576,347	15,436	8,759,345	283,514	10,335,691
災害減免法により 徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act		-		55		55

調査対象等： 1 令和5年分の給与所得、退職所得の源泉所得税について、令和6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5年2月から令和6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 2023 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, 2024, and "Accounting statement of collection of income tax on employment income and retirement income", etc. submitted between February 2023 and January 2024.  
2 In this table, "Public Offices" includes government organizations, local authorities and relevant organizations (those organization stated in the following listed on the item 1 : public corporations, public financial corporations, Japan Finance Corporation, national universities, specialized independent administrative institution, and other organizations which are capitalized by government or local authorities).

Terminology: 1 "Information returns" means returns which are stipulated to be submitted to a District Director of Tax Office by the provisions of Income Tax Law. In principle, they must be submitted by January 31 of the following year. There are various information returns, including ① payment record for interest, etc., ② payment record for payment of dividend or surplus and basic interest, ③ payment record for remuneration, fee, contract money, prize money ④ record of withholding for employment income, ⑤ payment record for salary, benefits, remuneration for services paid to non-residents.

2 "Deferment of collection" means to defer procedures of collection for a certain period without collecting tax within ordinary statutory due date. Therefore it differs from so called the system of postponement of tax payment which postpones the due date of tax payment for a certain period.

(8) 給与所得、退職所得の課税状況の累年比較

(単位：百万円)  
(In millions of yen)

Yearly comparison of statistics of taxation on employment income and retirement income, etc.

区分 Type	給与所得 Employment income				退職所得 Retirement income	
	俸給・給料・賞与等（官公庁） Salary, Wages, Bonus, etc.(public offices)		俸給・給料・賞与等（その他） Salary, Wages, Bonus, etc. (others)			
	支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction
平成30年分 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
5 2023	27,625,187	1,047,994	302,615,381	11,867,980	10,335,691	298,951

(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 Type		支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction
Subject to Income Tax Law Sec.204 法第204条該当	原稿料、作曲料、放送謝金、講演料等の報酬又は料金 Manuscript fee and remuneration or fee for music composition, broadcasting, speech, etc.	1,183,499	162,927
	弁護士、税理士等の報酬又は料金 Remuneration or fee of lawyer, Certified Public Tax Accountant, etc.	2,695,954	283,502
	診療報酬 Remuneration for medical treatment	2,029,744	172,659
	職業野球の選手、騎手、外交員等の報酬又は料金 Remuneration or fee of professional baseball player, Jockey, sales agent, etc.	2,173,526	145,576
	芸能等についての出演、演出等の報酬又は料金 Remuneration or fee for performance, direction in entertainment, etc.	334,311	44,451
	バー、キャバレーのホステス等の報酬又は料金 Remuneration or fee of hostess of bar or cabaret, etc.	543,731	34,395
	契約金・賞金 Contract money, and prize money	223,326	12,858
	小計 Subtotal	9,184,091	856,367
	法第203条の2該当分（公的年金等） Subject to Income Tax Law Sec.203.2 (Public pension, etc)	30,699,684	286,274
	法第207条該当分（生命保険契約等に基づく年金） Subject to Income Tax Law Sec.207 (Pension based on life insurance contract)	6,452,656	99,868
法第174条該当分（馬主が受ける競馬の賞金等） Subject to Income Tax Law Sec.174 (Prize of horse racing paid to horse owner, etc.)		69,687	3,980
計 Total		46,406,118	1,246,490
災害減免法により徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act			13

調査対象等： 令和5年分の報酬・料金等の源泉所得税について、令和6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5年2月から令和6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 2023 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, 2024 and February, 2023 and January, 2024.

(10) 非居住者等所得の課税状況

(単位：百万円)

Statistics of taxation on non-residents, etc.

(In millions of yen)

区 分 Type	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction
公 社 債 ・ 預 貯 金 の 利 子 等 Interest from bond and debenture or deposit, etc.	85,557	9,025
剰余金又は利益の配当、特定投資法人の投資口の配当等、投資信託(公社債投資信託及び公募公社債等運用投資信託を除く。)及び特定受益証券発行信託の収益の分配 Dividend of profit or interest, dividend of profit, dividend of basic interest, dividend of profit from investments of special securities investment firms, Profit dividend accruing from investment trust (excluding bond investment trusts, publicly-offered bond investment trusts, etc.) or special purpose trust	6,649,503	618,624
匿名組合契約に基づく利益の分配 Dividend of profit based on anonymous association contract	286,544	54,788
給 与 ・ 賞 与 等 Wages, bonus, etc.	255,114	34,711
退 職 所 得 Retirement income	90,264	17,685
役 務 の 報 酬 Remuneration for providing services	6,682	1,069
工業所有権その他の技術に関する権利等の使用料又はその譲渡による対価 Royalty or compensation for transfer of industrial rights or other rights for technology	430,753	42,190
著作権の使用料又はその譲渡による対価 Royalty or compensation for transfer of copyright	820,330	84,915
貸 付 金 の 利 子 Interest income from loan	350,237	33,155
不動産、採石権の貸付、租鉱権の設定又は航空機、船舶の貸付による所得 Income from rent of real estate or right of quarrying, mining lease, or lease of aircraft or ship	144,871	21,325
機 械 等 の 使 用 料 Real estate fee of machinery, etc.	-	-
土 地 等 の 譲 渡 に よ る 対 価 Compensation for transfer of land, etc.	163,870	17,405
人 的 役 務 提 供 事 業 の 対 価 Compensation for providing personal service	280,590	37,002
生 命 保 険 契 約 等 に 基 づ く 年 金 Pension based on life insurance contract	686	49
賞 金 Prize money	3,726	193
合 計 Total	9,568,726	972,135

調査対象等： 令和5年分の非居住者等の源泉所得税について、令和5年2月から令和6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 2023 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 2023 and January 2024.

## (11) 都道府県別の課税状況

(単位：百万円)  
(In millions of yen)

## Breakdown of statistics of taxation by prefectures

区 分 Type 国税局・ 都道府県 Regional Taxation Bureau / Prefecture			源 泉 徴 収 税 額 Amount of withholding income tax and special income tax for reconstruction							
			利子所得等	配 当 所 得	特定口座内保管 上場株式等の 譲渡所得等	給 与 所 得	退 職 所 得	報酬・料金等	非居住者等 所得	合 計
			Interest income, etc.	Dividend income	Capital gains, etc., from listed shares, etc., kept in special accounts	Employment income	Retirement income	Remuneration, Fee, etc.	Income of non residents, etc.	Total
札 幌 Sapporo	北海道 Hokkaido		2, 327	41, 085	8, 987	322, 184	7, 967	9, 768	2, 655	394, 973
仙 台 Sendai	青 森	Aomori	886	8, 054	1, 173	53, 677	863	1, 531	195	66, 379
	岩 手	Iwate	643	5, 390	1, 370	53, 063	919	1, 699	89	63, 174
	宮 城	Miyagi	1, 187	22, 846	4, 088	137, 527	3, 101	6, 587	463	175, 798
	秋 田	Akita	206	5, 650	1, 152	40, 424	556	1, 190	250	49, 429
	山 形	Yamagata	228	5, 571	1, 568	50, 509	1, 183	1, 747	207	61, 013
	福 島	Fukushima	1, 298	13, 412	2, 771	102, 517	2, 921	2, 601	541	126, 061
	計	Total	4, 450	60, 924	12, 122	437, 715	9, 543	15, 356	1, 745	541, 855
関東信越 Kanto Shinetsu	茨 城	Ibaraki	860	22, 083	5, 701	162, 036	3, 362	4, 454	475	198, 972
	栃 木	Tochigi	544	13, 027	5, 174	125, 296	2, 415	3, 496	986	150, 939
	群 馬	Gunma	829	19, 323	4, 308	127, 302	2, 336	3, 904	438	158, 440
	埼 玉	Saitama	3, 010	59, 359	19, 432	394, 973	7, 506	14, 774	3, 364	502, 418
	新 潟	Niigata	898	18, 359	4, 628	118, 311	3, 130	4, 179	362	149, 867
	長 野	Nagano	1, 017	17, 407	4, 470	129, 125	2, 481	4, 827	1, 088	160, 415
	計	Total	7, 158	149, 558	43, 712	1, 057, 043	21, 229	35, 635	6, 714	1, 321, 050
東 京 Tokyo	千 葉	Chiba	2, 844	51, 689	19, 357	315, 339	5, 855	12, 555	3, 453	411, 093
	東 京	Tokyo	324, 913	3, 892, 512	475, 988	5, 119, 091	114, 115	832, 156	897, 061	11, 655, 838
	神 奈 川	Kanagawa	6, 622	171, 411	30, 714	704, 356	14, 353	31, 236	14, 224	972, 915
	山 梨	Yamanashi	366	7, 715	1, 879	55, 184	953	2, 028	146	68, 272
	計	Total	334, 746	4, 123, 327	527, 939	6, 193, 970	135, 276	877, 976	914, 884	13, 108, 117
金 沢 Kanazawa	富 山	Toyama	495	16, 114	3, 837	72, 874	1, 762	2, 627	219	97, 929
	石 川	Ishikawa	1, 002	17, 016	3, 055	72, 315	1, 271	2, 687	122	97, 468
	福 井	Fukui	287	9, 489	2, 056	48, 298	1, 329	1, 823	230	63, 511
	計	Total	1, 784	42, 619	8, 949	193, 486	4, 362	7, 138	571	258, 909
名 古 屋 Nagoya	岐 阜	Gifu	897	21, 185	6, 700	126, 312	3, 046	6, 893	264	165, 298
	静 岡	Shizuoka	4, 453	46, 997	12, 319	257, 068	6, 674	10, 116	2, 485	340, 112
	愛 知	Aichi	18, 740	340, 166	39, 271	802, 948	15, 455	28, 652	8, 959	1, 254, 190
	三 重	Mie	704	16, 861	6, 342	106, 668	2, 497	3, 622	371	137, 065
	計	Total	24, 795	425, 209	64, 632	1, 292, 996	27, 671	49, 282	12, 079	1, 896, 664
大 阪 Osaka	滋 賀	Shiga	747	11, 415	3, 298	73, 477	1, 153	2, 836	357	93, 284
	京 都	Kyoto	6, 171	70, 901	10, 439	223, 714	5, 184	13, 769	3, 106	333, 284
	大 阪	Osaka	14, 279	349, 750	53, 828	1, 161, 542	36, 409	155, 609	15, 560	1, 786, 979
	兵 庫	Hyogo	4, 042	68, 206	20, 223	360, 190	8, 544	14, 874	3, 789	479, 869
	奈 良	Nara	535	6, 359	5, 403	59, 021	1, 534	2, 237	193	75, 282
	和 歌 山	Wakayama	297	5, 505	2, 951	46, 019	1, 263	1, 961	78	58, 075
	計	Total	26, 072	512, 136	96, 143	1, 923, 963	54, 087	191, 286	23, 085	2, 826, 772
広 島 Hiroshima	鳥 取	Tottori	153	3, 171	939	25, 368	846	936	35	31, 447
	島 根	Shimane	561	7, 355	460	32, 499	836	972	135	42, 818
	岡 山	Okayama	1, 898	17, 166	5, 680	111, 727	2, 581	4, 314	484	143, 850
	広 島	Hiroshima	2, 469	37, 815	8, 435	210, 841	5, 242	7, 119	2, 960	274, 879
	山 口	Yamaguchi	1, 161	40, 950	3, 409	82, 898	2, 359	2, 578	1, 186	134, 542
	計	Total	6, 242	106, 456	18, 923	463, 333	11, 864	15, 918	4, 799	627, 535
高 松 Takamatsu	徳 島	Tokushima	457	22, 558	3, 673	42, 451	1, 155	1, 386	101	71, 781
	香 川	Kagawa	739	11, 548	3, 701	61, 842	1, 617	2, 528	61	82, 036
	愛 媛	Ehime	1, 331	14, 291	3, 670	81, 462	1, 842	2, 551	610	105, 756
	高 知	Kochi	394	4, 041	1, 413	36, 263	964	1, 468	39	44, 583
	計	Total	2, 921	52, 439	12, 458	222, 018	5, 578	7, 932	810	304, 156
福 岡 Fukuoka	福 岡	Fukuoka	2, 688	59, 437	14, 748	344, 430	7, 907	19, 244	2, 562	451, 015
	佐 賀	Saga	195	5, 520	1, 117	39, 349	1, 095	1, 674	39	48, 989
	長 崎	Nagasaki	186	7, 728	2, 047	62, 801	1, 503	2, 044	296	76, 605
	計	Total	3, 069	72, 685	17, 912	446, 580	10, 505	22, 962	2, 897	576, 610
熊 本 Kumamoto	熊 本	Kumamoto	467	8, 094	3, 146	95, 218	2, 844	3, 648	74	113, 491
	大 分	Oita	344	10, 002	739	57, 439	1, 637	1, 811	430	72, 403
	宮 崎	Miyazaki	252	4, 664	1, 182	63, 158	1, 718	2, 323	619	73, 916
	鹿 児 島	Kagoshima	545	5, 345	1, 702	77, 209	2, 788	2, 680	30	90, 299
	計	Total	1, 608	28, 105	6, 769	293, 024	8, 987	10, 463	1, 153	350, 108
沖 縄 Okinawa	沖 縄	Okinawa	364	7, 970	1, 175	69, 661	1, 882	2, 775	743	84, 571
全 国 計 Grand Total			415, 537	5, 622, 514	819, 721	12, 915, 974	298, 951	1, 246, 490	972, 135	22, 291, 321

(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.