3　課　税　状　況
Statistics of Taxation

(1)　課税状況
Statistics of taxation

（単位：百万円）
(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
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
6	2024	449, 355	3, 234, 929	1, 352, 132	11, 959, 680	328, 613	1, 185, 055	1, 119, 645	19, 629, 408

調査対象等：　各年分の源泉所得税(復興特別所得税を含む。）について、その年の２月から翌年１月までに提出のあった徴収高計算書の税額及び税務署長が行った納税告知に係る税額を示したものである。

Subject of survey, etc.: With respect to withholding income tax (special income tax for reconstruction is included) 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
Statistics of additional tax

（単位：百万円）
(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	97	389	8, 453	263	810	950	10, 962
重加算税	Additional tax for fraud case	−	−	2, 173	1	28	0	2, 203
合計	Total	97	389	10, 627	264	838	950	13, 165

調査対象等：令和６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 2024.

(3)　源泉徴収義務者数
Number of withholding agents

（単位：件）
(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.
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
6	2024	31, 257	146, 923	10, 302	3, 551, 907	2, 863, 441	40, 094
国税局別内訳 By Regional Taxation Bureau 札幌	Sapporo	1, 368	6, 734	299	146, 126	95, 691	922
仙台	Sendai	2, 139	9, 826	974	216, 882	155, 277	563
関東信越	Kanto Shinetsu	3, 956	16, 067	1, 423	461, 756	341, 209	2, 320
東京	Tokyo	6, 687	42, 260	2, 336	978, 798	888, 440	24, 829
金沢	Kanazawa	1, 153	4, 463	403	79, 182	62, 821	389
名古屋	Nagoya	4, 519	18, 838	1, 330	461, 645	337, 887	2, 666
大阪	Osaka	5, 007	23, 549	2, 332	539, 046	469, 586	5, 636
広島	Hiroshima	1, 770	8, 153	530	183, 703	147, 675	835
高松	Takamatsu	1, 264	3, 727	265	109, 657	80, 000	377
福岡	Fukuoka	1, 506	7, 410	260	194, 437	142, 135	889
熊本	Kumamoto	1, 538	4, 773	127	149, 337	115, 712	360
沖縄	Okinawa	350	1, 123	23	31, 338	27, 008	308
合計	Total	31, 257	146, 923	10, 302	3, 551, 907	2, 863, 441	40, 094

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.
公債	Public bond	75, 036	11, 844	14, 434	6, 501, 574
社債	Corporate bond	389, 260	56, 624	15, 576	2, 011, 074
預貯金 Deposit　銀行預金	Bank deposit	935, 854	142, 179	1, 251	229, 601
預貯金 Deposit　銀行以外の金融機関の預貯金利子	Deposit interest in a financial institution other than bank	109, 497	16, 544	2, 157	287, 431
預貯金 Deposit　その他勤務先預金等の利子	Deposit interest in a work place	64, 800	9, 615	95	112
合同運用信託の収益の分配	Profit dividend of joint trust	12, 525	1, 903	4, 701	3, 639
公社債投資信託の収益の分配等	Profit dividend of bond investment trusts, etc.	59, 222	8, 404	11	39, 622
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)	207, 425	31, 715	75, 485	548, 063
小計	Subtotal	1, 853, 619	278, 827	113, 711	9, 621, 117
定期積金の給付補てん金等	Compensation money for benefits of periodical deposit, etc.	60, 786	9, 186	―	771
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.	797, 830	160, 696	4, 022	199, 705
割引債の償還差益	Profit from redemption of discount bond	3, 800	646	―	―
計	**Total**	**2, 716, 034**	**449, 355**	**117, 733**	**9, 821, 593**

調査対象等：　この表は、令和６年２月から令和７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	13, 309, 562	2, 184, 729	18, 547, 329
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, 953, 403	376, 180	1, 883, 396
源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account	4, 438, 902	674, 020	-
計	**Total**	**19, 701, 867**	**3, 234, 929**	**20, 430, 724**

調査対象等：　この表は、令和６年２月から令和７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		区分 Type	
支払金額 Amount of payments	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction		
6, 591, 043	11, 844	公債	Public bond
2, 415, 911	56, 624	社債	Corporate bond
1, 166, 706	142, 179	銀行預金	Bank deposit（預貯金 Deposit）
399, 085	16, 544	銀行以外の金融機関の預貯金利子	Deposit interest in a financial institution other than bank（預貯金 Deposit）
65, 007	9, 615	その他勤務先預金等の利子	Deposit interest in a work place（預貯金 Deposit）
20, 865	1, 903	合同運用信託の収益の分配	Profit dividend of joint trust
98, 855	8, 404	公社債投資信託の収益の分配等	Profit dividend of bond investment trusts, etc.
830, 973	31, 715	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)
11, 588, 446	278, 827	小計	Subtotal
61, 557	9, 186	定期積金の給付補てん金等	Compensation money for benefits of periodical deposit, etc.
1, 001, 557	160, 696	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.
3, 800	646	割引債の償還差益	Profit from redemption of discount bond
12, 655, 360	**449, 355**	**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 2024 and January of 2025.

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

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

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

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

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

（単位：百万円）
(In millions of yen)

合計 Total		区分 Type	
支払金額 Amount of payments	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction		
31, 856, 891	2, 184, 729	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, 836, 799	376, 180	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
4, 438, 902	674, 020	源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account
40, 132, 592	**3, 234, 929**	**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 2024 and January 2025.

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	8, 664, 206	1, 352, 132

調査対象等：　令和６年２月から令和７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 2024 and January 2025.

(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	28, 282, 710	917, 029	325, 610, 351	11, 021, 742	353, 893, 061	11, 938, 771
	日雇労働者の賃金 Wages of day laborers	34, 048	898	1, 197, 985	20, 011	1, 232, 032	20, 909
	計 Total	**28, 316, 757**	**917, 927**	**326, 808, 336**	**11, 041, 753**	**355, 125, 093**	**11, 959, 680**
退職所得 Retirement income		1, 122, 488	14, 054	9, 420, 503	314, 558	10, 542, 991	328, 613
災害減免法により徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act			－		612		612

調査対象等：１　令和６年分の給与所得、退職所得の源泉所得税について、令和７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６年２月から令和７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 2024 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, 2025, and “Accounting statement of collection of income tax on employment income and retirement income”, etc. submitted between February 2024 and January 2025.

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

（単位：百万円）
(In millions of yen)

区分 Type		給与所得 Employment income 俸給・給料・賞与等（官公庁） Salary, Wages, Bonus, etc.(public offices) 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	退職所得 Retirement income 支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction
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
6	2024	28, 316, 757	917, 927	326, 808, 336	11, 041, 753	10, 542, 991	328, 613

（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
Statistics of taxation on remuneration/fee, etc.

（単位：百万円）
(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
法第204条該当 Subject to Income Tax Law Sec.204	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, 483, 987	166, 584
	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, 920, 505	285, 122
	診療報酬	Remuneration for medical treatment	1, 980, 671	168, 484
	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.	3, 158, 927	155, 115
	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.	359, 824	45, 491
	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.	624, 054	39, 937
	契約金・賞金	Contract money, and prize money	233, 605	13, 436
	小計	Subtotal	10, 761, 574	874, 169
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.)	41, 527, 630	202, 526
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, 658, 642	104, 551
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.)	67, 875	3, 809
計		Total	59, 015, 721	1, 185, 055
災害減免法により徴収猶予したもの		Deferment of collection deferred by Disaster Exemption Act		2

調査対象等： 令和６年分の報酬・料金等の源泉所得税について、令和７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６年２月から令和７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 2024 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, 2025 and February, 2024 and January, 2025.

（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 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.	91,037	9,740
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	7,667,277	737,887
匿名組合契約に基づく利益の分配	Dividend of profit based on anonymous association contract	246,932	45,534
給与・賞与等	Wages, bonus, etc.	278,160	37,352
退職所得	Retirement income	93,092	18,418
役務の報酬	Remuneration for providing services	7,148	1,160
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	442,908	43,619
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	900,231	86,550
貸付金の利子	Interest income from loan	393,746	41,873
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	131,821	20,310
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.	299,185	30,968
人的役務提供事業の対価	Compensation for providing personal service	328,587	45,997
生命保険契約等に基づく年金	Pension based on life insurance contract	596	52
賞金	Prize money	3,619	185
合計	**Total**	**10,884,339**	**1,119,645**

調査対象等：　令和６年分の非居住者等の源泉所得税について、令和６年２月から令和７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 2024 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 2024 and January 2025.

(11) 都道府県別の課税状況
Breakdown of statistics of taxation by prefectures

（単位：百万円）
(In millions of yen)

国税局・都道府県 Regional Taxation Bureau / Prefecture	区分 Type	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction							
		利子所得等 Interest income, etc.	配当所得 Dividend income	特定口座内保管上場株式等の譲渡所得等 Capital gains, etc., from listed shares, etc., kept in special accounts	給与所得 Employment income	退職所得 Retirement income	報酬・料金等 Remuneration, Fee, etc.	非居住者等所得 Income of non residents, etc.	合計 Total
札幌 Sapporo	北海道 Hokkaido	2,841	28,548	17,165	283,115	8,130	10,112	4,111	354,022
仙台 Sendai	青森 Aomori	916	3,080	1,954	44,216	1,147	1,501	159	52,973
	岩手 Iwate	286	3,426	2,298	43,519	968	1,678	89	52,265
	宮城 Miyagi	1,602	12,789	7,649	120,689	2,792	6,397	509	152,426
	秋田 Akita	223	3,118	2,157	33,151	885	1,178	50	40,762
	山形 Yamagata	284	3,156	2,686	41,934	783	1,734	92	50,670
	福島 Fukushima	1,282	7,465	5,549	86,620	2,891	2,695	523	107,025
	計 Total	**4,593**	**33,034**	**22,293**	**370,130**	**9,465**	**15,183**	**1,422**	**456,121**
関東信越 Kanto Shinetsu	茨城 Ibaraki	1,015	13,642	11,541	142,152	3,559	4,657	753	177,318
	栃木 Tochigi	634	9,083	9,315	112,768	2,591	3,351	923	138,663
	群馬 Gunma	1,039	12,973	8,349	113,145	2,116	3,922	500	142,044
	埼玉 Saitama	4,199	46,645	36,669	357,018	9,388	14,978	3,803	472,698
	新潟 Niigata	930	13,323	8,972	99,796	2,803	4,327	331	130,482
	長野 Nagano	1,203	11,902	7,834	110,049	3,461	4,909	998	140,357
	計 Total	**9,020**	**107,568**	**82,679**	**934,928**	**23,918**	**36,142**	**7,308**	**1,201,563**
東京 Tokyo	千葉 Chiba	3,747	34,999	31,403	285,794	5,463	12,772	3,265	377,442
	東京 Tokyo	330,863	2,174,413	746,759	4,956,542	132,237	762,395	1,027,990	10,131,199
	神奈川 Kanagawa	8,607	78,918	51,836	661,096	14,176	32,179	15,978	862,791
	山梨 Yamanashi	446	4,844	3,130	48,119	1,039	2,118	206	59,902
	計 Total	**343,663**	**2,293,174**	**833,128**	**5,951,552**	**152,915**	**809,465**	**1,047,440**	**11,431,335**
金沢 Kanazawa	富山 Toyama	539	9,666	5,801	63,828	1,374	2,665	241	84,116
	石川 Ishikawa	1,153	6,835	5,286	63,632	1,783	2,717	354	81,758
	福井 Fukui	344	4,925	3,764	41,817	1,153	1,901	174	54,079
	計 Total	**2,036**	**21,426**	**14,851**	**169,277**	**4,310**	**7,284**	**769**	**219,952**
名古屋 Nagoya	岐阜 Gifu	978	16,597	11,317	109,470	3,484	7,169	236	149,252
	静岡 Shizuoka	4,557	33,072	20,392	227,963	5,501	9,924	3,057	304,465
	愛知 Aichi	21,839	212,831	70,960	752,078	18,163	28,981	11,248	1,116,099
	三重 Mie	1,879	12,012	11,460	94,366	2,761	3,370	2,423	128,272
	計 Total	**29,253**	**274,513**	**114,129**	**1,183,877**	**29,909**	**49,444**	**16,964**	**1,698,089**
大阪 Osaka	滋賀 Shiga	874	8,780	5,470	64,518	2,012	2,748	465	84,868
	京都 Kyoto	9,053	42,783	18,075	202,072	5,481	14,096	3,889	295,448
	大阪 Osaka	22,343	198,324	91,606	1,078,735	40,296	159,919	21,322	1,612,546
	兵庫 Hyogo	5,748	54,438	35,590	325,810	8,334	14,982	4,215	449,117
	奈良 Nara	656	8,689	10,067	52,455	2,977	2,304	318	77,465
	和歌山 Wakayama	361	6,170	5,551	39,832	1,412	1,951	96	55,374
	計 Total	**39,035**	**319,184**	**166,360**	**1,763,423**	**60,513**	**196,000**	**30,304**	**2,574,818**
広島 Hiroshima	鳥取 Tottori	171	1,993	1,498	20,641	484	758	24	25,568
	島根 Shimane	679	2,200	902	26,878	603	904	137	32,304
	岡山 Okayama	2,491	12,638	10,448	97,153	3,511	4,365	441	131,046
	広島 Hiroshima	3,917	22,819	15,183	189,468	5,195	7,707	2,763	247,050
	山口 Yamaguchi	1,329	18,202	5,966	72,268	1,284	2,546	1,644	103,240
	計 Total	**8,588**	**57,851**	**33,997**	**406,408**	**11,077**	**16,280**	**5,008**	**539,208**
高松 Takamatsu	徳島 Tokushima	553	6,648	6,931	36,570	1,159	1,433	104	53,397
	香川 Kagawa	956	8,217	7,084	53,441	1,637	2,610	164	74,109
	愛媛 Ehime	1,623	9,970	6,755	71,722	2,908	2,635	986	96,599
	高知 Kochi	454	3,804	2,688	30,139	1,394	1,411	38	39,928
	計 Total	**3,585**	**28,639**	**23,457**	**191,871**	**7,098**	**8,090**	**1,293**	**264,032**
福岡 Fukuoka	福岡 Fukuoka	3,500	40,165	25,164	307,206	9,171	19,757	2,334	407,298
	佐賀 Saga	224	3,681	1,998	33,492	813	1,779	64	42,050
	長崎 Nagasaki	277	4,028	3,713	52,799	1,640	2,041	309	64,807
	計 Total	**4,000**	**47,875**	**30,875**	**393,498**	**11,623**	**23,577**	**2,706**	**514,154**
熊本 Kumamoto	熊本 Kumamoto	530	6,864	5,097	82,801	2,621	3,774	258	101,944
	大分 Oita	383	3,561	1,223	49,321	1,458	1,796	241	57,983
	宮崎 Miyazaki	318	4,083	2,079	55,721	2,253	2,304	568	67,326
	鹿児島 Kagoshima	685	3,869	2,844	64,716	1,689	2,769	130	76,703
	計 Total	**1,916**	**18,377**	**11,243**	**252,559**	**8,022**	**10,643**	**1,196**	**303,955**
沖縄 Okinawa	沖縄 Okinawa	825	4,743	1,954	59,041	1,633	2,837	1,125	72,158
全国計 Grand Total		449,355	3,234,929	1,352,132	11,959,680	328,613	1,185,055	1,119,645	19,629,408

（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.