

547. 所得

稅々額

|         | 第一種<br>法人所得<br>(円) | 第二種 (円)   |           |              |         |            | 全          |            |           |            | 千圓以下 | 二千圓以下 | 三千圓以下 | 五千圓以下 |
|---------|--------------------|-----------|-----------|--------------|---------|------------|------------|------------|-----------|------------|------|-------|-------|-------|
|         |                    | 公債利子      | 社債利子      | 銀行定期<br>預金利子 | 其他      | 計          |            |            |           |            |      |       |       |       |
| 明治三十六年度 | 2,355,866          | 280,292   | 65,037    | —            | —       | 345,329    | 2,212,444  | 965,220    | 489,479   | 537,543    |      |       |       |       |
| 同四十一年度  | 8,918,189          | 606,897   | 63,007    | —            | —       | 669,904    | 7,726,478  | 3,837,662  | 1,952,356 | 2,254,083  |      |       |       |       |
| 同正二年度   | 13,023,664         | 51,876    | 251,082   | —            | —       | 302,958    | 6,423,227  | 3,944,956  | 2,027,060 | 2,884,405  |      |       |       |       |
| 同七年度    | 62,047,215         | 504,878   | 618,834   | —            | —       | 1,123,712  | 8,432,324  | 7,132,637  | 3,932,713 | 5,009,774  |      |       |       |       |
| 同八年度    | 110,271,539        | 449,841   | 848,082   | —            | —       | 1,297,923  | 11,632,561 | 11,463,647 | 5,968,406 | 7,541,911  |      |       |       |       |
| 同九年度    | 130,162,858        | 871,259   | 1,504,078 | 5,683,755    | 216,314 | 8,275,406  | 1,733,665  | 5,724,654  | 4,541,267 | 6,364,649  |      |       |       |       |
| 同十年度    | 94,830,234         | 1,180,616 | 2,919,079 | 9,429,548    | 810,725 | 14,339,968 | 1,845,641  | 6,871,671  | 5,470,764 | 9,278,442  |      |       |       |       |
| 同十一年度   | 80,811,530         | 1,275,343 | 3,128,900 | 9,471,724    | 882,219 | 14,758,186 | 2,023,151  | 8,192,403  | 6,637,713 | 11,046,159 |      |       |       |       |
| 地方別     |                    |           |           |              |         |            |            |            |           |            |      |       |       |       |
| 1 北海道   | 768,106            | 3,902     | 165,650   | 162,883      | 769     | 333,204    | 89,456     | 289,208    | 213,463   | 332,539    |      |       |       |       |
| 2 青森縣   | 246,476            | —         | 835       | 59,273       | 22      | 60,130     | 13,811     | 57,080     | 45,004    | 78,377     |      |       |       |       |
| 3 岩手縣   | 274,031            | 2,138     | 7,608     | 34,287       | 1       | 44,030     | 18,042     | 70,524     | 48,705    | 87,399     |      |       |       |       |
| 4 宮城縣   | 492,873            | 3,066     | 8,357     | 56,606       | 1       | 68,030     | 22,021     | 101,517    | 77,880    | 142,230    |      |       |       |       |
| 5 秋田縣   | 254,463            | 570       | 2,105     | 36,753       | 155     | 39,583     | 18,546     | 92,454     | 80,045    | 134,961    |      |       |       |       |
| 6 山形縣   | 328,143            | 5,434     | —         | 41,556       | 1       | 46,991     | 22,418     | 108,605    | 90,762    | 156,588    |      |       |       |       |
| 7 福島縣   | 353,920            | 330       | 43,019    | 66,045       | 15      | 109,409    | 35,564     | 138,932    | 98,809    | 159,879    |      |       |       |       |
| 8 茨城縣   | 285,296            | —         | 6,972     | 72,122       | 5       | 79,099     | 39,934     | 147,052    | 107,622   | 166,712    |      |       |       |       |
| 9 栃木縣   | 390,190            | 5,796     | 8,480     | 100,027      | 17      | 114,320    | 31,463     | 154,898    | 122,723   | 198,006    |      |       |       |       |
| 10 群馬縣  | 423,782            | —         | 4,476     | 58,970       | 143     | 63,589     | 36,589     | 139,685    | 102,564   | 176,168    |      |       |       |       |
| 11 埼玉縣  | 371,124            | 1,227     | 12,501    | 107,732      | 125     | 121,585    | 36,485     | 144,999    | 109,867   | 193,065    |      |       |       |       |
| 12 千葉縣  | 897,205            | 653       | 5,205     | 86,936       | 55      | 92,849     | 39,258     | 156,515    | 114,493   | 174,748    |      |       |       |       |
| 13 東京都府 | 33,663,696         | 242,288   | 1,905,253 | 1,880,476    | 457,930 | 4,485,947  | 265,146    | 901,623    | 824,615   | 1,459,036  |      |       |       |       |
| 14 神奈川縣 | 5,708,284          | 587,833   | 67,721    | 394,234      | 111,409 | 1,161,197  | 55,165     | 205,011    | 180,045   | 294,251    |      |       |       |       |
| 15 新潟縣  | 841,978            | 4,713     | 4,455     | 117,790      | 1,046   | 128,004    | 58,584     | 237,001    | 187,428   | 309,553    |      |       |       |       |
| 16 富山縣  | 509,255            | 11,231    | 4,778     | 68,884       | 444     | 85,337     | 23,465     | 110,358    | 89,892    | 146,726    |      |       |       |       |
| 17 石川縣  | 306,020            | 25,688    | 473       | 75,793       | 177     | 102,131    | 20,942     | 98,389     | 77,550    | 119,472    |      |       |       |       |
| 18 福井縣  | 202,682            | 1         | —         | 40,710       | 917     | 41,628     | 20,315     | 82,870     | 59,249    | 98,592     |      |       |       |       |
| 19 山梨縣  | 218,029            | 1,265     | —         | 37,874       | 19      | 39,158     | 14,853     | 54,254     | 40,031    | 64,136     |      |       |       |       |
| 20 長野縣  | 888,665            | 1,138     | 15,444    | 138,753      | 912     | 156,247    | 59,403     | 233,458    | 164,953   | 248,301    |      |       |       |       |
| 21 岐阜縣  | 347,924            | —         | 12,506    | 104,188      | 331     | 117,025    | 38,555     | 135,216    | 98,651    | 164,587    |      |       |       |       |
| 22 靜岡縣  | 894,903            | 544       | 3,760     | 289,555      | 721     | 294,580    | 50,917     | 189,374    | 138,077   | 238,665    |      |       |       |       |
| 23 愛知縣  | 2,800,830          | 17,382    | 75,214    | 399,067      | 26,543  | 518,206    | 89,561     | 347,212    | 286,553   | 468,165    |      |       |       |       |
| 24 三重縣  | 726,317            | —         | 34,916    | 146,268      | 1,753   | 182,937    | 40,202     | 149,750    | 92,580    | 165,270    |      |       |       |       |
| 25 滋賀縣  | 303,903            | 36        | 9,255     | 127,035      | 108     | 136,434    | 19,967     | 78,137     | 60,523    | 105,797    |      |       |       |       |
| 26 京都府  | 1,457,336          | 46,791    | 28,379    | 484,989      | 5,189   | 565,348    | 55,552     | 246,702    | 237,446   | 403,646    |      |       |       |       |
| 27 大阪府  | 12,474,340         | 208,549   | 358,050   | 1,577,993    | 198,138 | 2,342,730  | 101,632    | 546,069    | 567,513   | 1,028,065  |      |       |       |       |
| 28 兵庫縣  | 6,712,532          | 86,955    | 222,475   | 765,957      | 62,989  | 1,138,376  | 88,770     | 431,864    | 402,578   | 681,694    |      |       |       |       |
| 29 奈良縣  | 186,456            | 128       | 5,906     | 54,598       | 25      | 60,657     | 14,726     | 73,158     | 57,154    | 90,800     |      |       |       |       |
| 30 和歌山縣 | 556,472            | —         | 5,699     | 102,107      | 389     | 108,195    | 15,495     | 77,427     | 65,531    | 104,309    |      |       |       |       |
| 31 鳥取縣  | 173,818            | —         | —         | 72,203       | 68      | 72,271     | 17,769     | 68,983     | 55,082    | 94,491     |      |       |       |       |
| 32 島根縣  | 192,131            | —         | —         | 63,048       | 313     | 63,361     | 26,906     | 101,271    | 76,658    | 130,519    |      |       |       |       |
| 33 岡山縣  | 821,014            | —         | 23,270    | 186,723      | 405     | 210,398    | 44,672     | 191,647    | 144,168   | 231,498    |      |       |       |       |
| 34 廣島縣  | 670,115            | 1,481     | 6,703     | 237,026      | 1,038   | 246,298    | 67,877     | 237,614    | 174,125   | 265,405    |      |       |       |       |
| 35 山口縣  | 307,398            | —         | 17,157    | 165,049      | 2,084   | 184,290    | 52,132     | 208,907    | 151,374   | 241,765    |      |       |       |       |
| 36 德島縣  | 137,716            | 58        | 14,511    | 44,249       | 341     | 59,159     | 16,191     | 64,778     | 48,172    | 82,502     |      |       |       |       |
| 37 香川縣  | 202,844            | 67        | —         | 72,216       | 702     | 72,985     | 13,804     | 67,984     | 56,174    | 95,967     |      |       |       |       |
| 38 愛媛縣  | 519,515            | —         | 5,783     | 160,064      | 551     | 166,398    | 27,677     | 127,726    | 100,149   | 167,851    |      |       |       |       |
| 39 高知縣  | 259,046            | —         | 2         | 25,230       | 812     | 26,044     | 13,352     | 68,984     | 54,067    | 83,632     |      |       |       |       |
| 40 福岡縣  | 1,411,395          | 6,165     | 24,561    | 330,253      | 2,391   | 363,375    | 100,651    | 422,466    | 326,214   | 505,658    |      |       |       |       |
| 41 佐賀縣  | 244,882            | 326       | 3,613     | 70,617       | 238     | 74,794     | 22,481     | 98,787     | 66,940    | 94,776     |      |       |       |       |
| 42 長崎縣  | 684,755            | 9,013     | 1,894     | 98,605       | 1,977   | 111,489    | 43,552     | 157,305    | 119,028   | 198,825    |      |       |       |       |
| 43 熊本縣  | 591,863            | —         | 2,326     | 68,073       | 256     | 70,655     | 50,836     | 230,452    | 166,206   | 258,155    |      |       |       |       |
| 44 大分縣  | 234,000            | 176       | 5,192     | 74,535       | 171     | 80,074     | 34,024     | 142,982    | 101,989   | 165,597    |      |       |       |       |
| 45 宮崎縣  | 103,442            | —         | 1,074     | 44,409       | 22      | 45,505     | 17,775     | 73,716     | 52,855    | 77,164     |      |       |       |       |
| 46 鹿兒島縣 | 355,457            | 399       | 3,322     | 59,963       | 451     | 64,135     | 29,426     | 106,198    | 87,285    | 135,260    |      |       |       |       |
| 47 沖繩縣  | 16,908             | —         | —         | 9,995        | —       | 9,995      | 6,819      | 23,261     | 14,921    | 25,357     |      |       |       |       |
| 總計      | 80,811,530         | 1,275,343 | 3,128,900 | 9,471,724    | 882,219 | 14,758,186 | 2,023,151  | 8,192,403  | 6,637,713 | 11,046,159 |      |       |       |       |

|           | 第三種 (円)   |           |             |           |            |           |            |            |             |             | 合計<br>(円) | 第三種納<br>入税<br>(円) | 地方<br>次番<br>號 |
|-----------|-----------|-----------|-------------|-----------|------------|-----------|------------|------------|-------------|-------------|-----------|-------------------|---------------|
|           | 七千圓<br>以下 | 一萬圓<br>以下 | 一萬五千<br>圓以下 | 二萬圓<br>以下 | 三萬圓<br>以下  | 五萬圓<br>以下 | 七萬圓<br>以下  | 十萬圓<br>以下  | 十萬圓<br>以上   | 計           |           |                   |               |
| 國         | 556,127   | 242,493   | 138,658     | 155,520   | 123,077    | 113,323   | 76,955     | 5,610,839  | 8,312,034   | 9.64        | 36        |                   |               |
| 2,496,124 | 1,211,768 | 705,439   | 812,070     | 917,671   | 707,657    | 565,932   | 23,187,240 | 32,775,333 | 20.61       | 41          |           |                   |               |
| 1,400,937 | 1,335,481 | 1,332,178 | 875,779     | 955,154   | 885,754    | 356,276   | 361,245    | 417,739    | 22,769,191  | 36,095,813  | 23.81     | 2                 |               |
| 3,290,474 | 3,445,864 | 3,724,784 | 2,676,288   | 3,326,343 | 3,910,016  | 2,206,733 | 2,491,126  | 12,155,635 | 61,734,711  | 124,905,638 | 60.11     | 7                 |               |
| 4,869,589 | 4,969,440 | 5,228,211 | 3,590,685   | 4,664,700 | 5,397,252  | 2,823,974 | 2,661,846  | 12,757,579 | 83,569,801  | 195,139,263 | 60.04     | 8                 |               |
| 4,173,707 | 4,588,441 | 4,865,295 | 3,403,850   | 4,624,244 | 4,868,103  | 2,440,859 | 2,034,100  | 5,824,607  | 55,187,441  | 193,625,705 | 41.97     | 9                 |               |
| 6,300,433 | 7,143,958 | 7,807,101 | 5,643,797   | 7,746,153 | 9,367,303  | 5,159,525 | 4,376,433  | 17,345,696 | 94,356,917  | 203,527,119 | 59.91     | 10                |               |
| 7,486,494 | 8,621,240 | 9,737,646 | 7,030,194   | 9,560,743 | 11,963,894 | 6,663,440 | 6,310,707  | 21,606,228 | 116,880,012 | 212,449,728 | 63.09     | 11                |               |
| (大正十一年度)  |           |           |             |           |            |           |            |            |             |             |           |                   |               |
| 國         | 200,575   | 213,458   | 244,043     | 181,326   | 264,411    | 277,443   | 154,553    | 135,071    | 153,990     | 2,749,536   | 3,850,846 | 47.50             | 1             |
| 55,451    | 69,258    | 87,522    | 52,572      | 72,799    | 129,311    | 80,474    | 33,248     | 123,298    | 898,205     | 1,204,811   | 55.25     | 2                 |               |
| 52,990    | 67,030    | 86,289    | 52,079      | 87,616    | 83,031     | 21,729    | 50,854     | 18,574     | 744,862     | 1,062,927   | 42.83     | 3                 |               |
| 96,886    | 115,991   | 135,499   | 110,352     | 145,302   | 179,415    | 121,028   | 138,651    | 58,309     | 1,445,081   | 2,005,984   | 57.95     | 4                 |               |
| 93,897    | 107,459   | 154,297   | 106,769     | 176,516   | 234,156    | 132,846   | 131,945    | 205,853    | 1,669,744   | 1,963,790   | 79.40     | 5                 |               |
| 115,652   | 124,202   | 164,680   | 111,514     | 131,509   | 201,742    | 142,894   | 105,007    | 204,007    | 2,054,714   | 2,679,580   | 67.09     | 6                 |               |
| 100,604   | 139,197   | 137,247   | 116,438     | 121,209   | 143,108    | 59,488    | 31,771     | 32,095     | 1,314,341   | 1,777,670   | 37.52     | 7                 |               |
| 112,258   | 110,411   | 130,873   | 85,605      | 108,124   |            |           |            |            |             |             |           |                   |               |