

第13章 財政

13-1. 山形県歳入歳出決算

(1) 一般会計

(2) 特別会計

13-2. 市町村別普通会計歳入歳出決算

13-3. 県税及び市町村税の税目別収入状況

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13-1. 山形県歳入歳出決算 (平成26~28年度)

(1) 一般会計

単位：決算額＝円、構成比＝%

| 科 目 | 平成26年度 | | 平成27年度 | | 平成28年度 | |
|-------------|-----------------|-------|-----------------|-------|-----------------|-------|
| | 決 算 額 | 構成比 | 決 算 額 | 構成比 | 決 算 額 | 構成比 |
| 歳 入 総 額 | 592,689,731,073 | 100.0 | 599,914,111,654 | 100.0 | 598,705,287,078 | 100.0 |
| 県 税 | 97,307,407,083 | 16.4 | 107,957,273,062 | 18.0 | 109,362,786,286 | 18.3 |
| 地方消費税清算金 | 25,767,509,580 | 4.3 | 42,260,054,549 | 7.0 | 37,852,211,055 | 6.3 |
| 地方譲与税 | 23,884,545,124 | 4.0 | 22,068,512,130 | 3.7 | 18,692,815,000 | 3.1 |
| 地方特例交付金 | 328,053,000 | 0.1 | 329,032,000 | 0.1 | 349,893,000 | 0.1 |
| 地方交付税 | 183,900,876,000 | 31.0 | 179,742,755,000 | 30.0 | 182,800,557,000 | 30.5 |
| 交通安全対策特別交付金 | 414,147,000 | 0.1 | 447,405,000 | 0.1 | 432,112,000 | 0.1 |
| 分担金及び負担金 | 3,359,279,109 | 0.6 | 4,223,010,355 | 0.7 | 5,888,643,423 | 1.0 |
| 使用料及び手数料 | 5,801,176,314 | 1.0 | 6,467,237,262 | 1.1 | 7,224,472,102 | 1.2 |
| 国庫支出金 | 65,198,771,169 | 11.0 | 65,595,647,307 | 10.9 | 67,411,109,145 | 11.3 |
| 財産収入 | 1,341,619,905 | 0.2 | 1,226,119,667 | 0.2 | 969,408,185 | 0.2 |
| 寄附金 | 159,857,437 | 0.0 | 211,194,557 | 0.0 | 173,080,594 | 0.0 |
| 繰入金 | 25,080,750,223 | 4.2 | 16,676,681,744 | 2.8 | 20,427,116,905 | 3.4 |
| 繰越金 | 13,339,782,574 | 2.3 | 11,296,841,794 | 1.9 | 9,147,561,641 | 1.5 |
| 諸収入 | 72,501,856,555 | 12.2 | 66,745,847,227 | 11.1 | 64,764,192,742 | 10.8 |
| 県 債 | 74,304,100,000 | 12.5 | 74,666,500,000 | 12.4 | 73,209,328,000 | 12.2 |
| 歳 出 総 額 | 581,392,889,279 | 100.0 | 590,766,550,013 | 100.0 | 591,645,368,573 | 100.0 |
| 議会費 | 1,113,739,675 | 0.2 | 1,106,881,252 | 0.2 | 1,118,855,458 | 0.2 |
| 総務費 | 34,165,629,068 | 5.9 | 31,753,540,927 | 5.4 | 43,350,344,737 | 7.3 |
| 民生費 | 70,447,086,126 | 12.1 | 72,644,740,515 | 12.3 | 73,902,197,162 | 12.5 |
| 衛生費 | 21,335,644,801 | 3.7 | 23,096,825,635 | 3.9 | 22,647,979,404 | 3.8 |
| 労働費 | 3,672,646,886 | 0.6 | 2,632,345,114 | 0.4 | 3,000,357,573 | 0.5 |
| 農林水産業費 | 43,018,732,305 | 7.4 | 43,242,285,348 | 7.3 | 44,512,739,340 | 7.5 |
| 商工費 | 60,701,016,160 | 10.4 | 57,052,606,943 | 9.7 | 52,707,760,393 | 8.9 |
| 土木費 | 67,456,425,348 | 11.6 | 61,644,008,859 | 10.4 | 63,599,179,371 | 10.7 |
| 警察費 | 25,787,051,124 | 4.4 | 27,622,176,134 | 4.7 | 26,660,866,130 | 4.5 |
| 教育費 | 118,215,763,097 | 20.3 | 122,684,105,127 | 20.8 | 119,014,216,207 | 20.1 |
| 災害復旧費 | 8,975,358,029 | 1.5 | 4,186,216,721 | 0.7 | 2,814,708,464 | 0.5 |
| 公債費 | 94,768,569,312 | 16.3 | 93,719,834,817 | 15.9 | 92,321,207,516 | 15.6 |
| 諸支出金 | 31,735,227,348 | 5.5 | 49,380,982,621 | 8.4 | 45,994,956,818 | 7.8 |
| 予備費 | - | - | - | - | - | - |
| 歳入歳出差引残額 | 11,296,841,794 | | 9,147,561,641 | | 7,059,918,505 | |

資料：県会計局「山形県歳入歳出決算書」

(2) 特別会計

単位：千円

| 会 計 別 | 平 成 2 6 年 度 | | | 平 成 2 7 年 度 | | | 平 成 2 8 年 度 | | |
|---------------|-------------|-------------|-----------|-------------|-------------|-----------|-------------|-------------|-----------|
| | 歳 入 | 歳 出 | 差引残高 | 歳 入 | 歳 出 | 差引残高 | 歳 入 | 歳 出 | 差引残高 |
| 総 額 | 178,872,449 | 175,829,919 | 3,042,531 | 156,587,114 | 153,095,418 | 3,491,696 | 150,469,047 | 147,633,602 | 2,835,445 |
| 公債管理 | 167,648,116 | 167,648,116 | - | 144,500,018 | 144,485,836 | 14,182 | 138,906,614 | 138,902,477 | 4,137 |
| 市町村振興資金 | 1,563,526 | 1,480,300 | 83,226 | 1,582,068 | 1,581,591 | 477 | 1,466,693 | 1,413,293 | 53,400 |
| 母子父子寡婦福祉資金 | 480,207 | 107,092 | 373,115 | 582,913 | 160,551 | 422,362 | 610,858 | 247,803 | 363,055 |
| 小規模企業者等設備導入資金 | 2,163,420 | 806,023 | 1,357,397 | 1,841,101 | 431,224 | 1,409,876 | 1,895,227 | 1,083,287 | 811,940 |
| 土地取得事業 | 289,793 | 75,870 | 213,923 | 1,138,340 | 558,521 | 579,819 | 959,172 | 434,372 | 524,800 |
| 農業改良資金 | 333,433 | 153,514 | 179,919 | 359,646 | 124,483 | 235,164 | 378,292 | 98,367 | 279,925 |
| 沿岸漁業改善資金 | 81,149 | 229 | 80,920 | 100,665 | 309 | 100,357 | 116,906 | 3,486 | 113,420 |
| 林業改善資金 | 173,599 | 46,496 | 127,103 | 206,992 | 46,568 | 160,423 | 221,129 | 69,970 | 151,159 |
| 流域下水道事業 | 5,546,062 | 4,923,576 | 622,487 | 5,601,162 | 5,038,830 | 562,332 | 4,515,615 | 3,993,227 | 522,388 |
| 港湾整備事業 | 593,144 | 588,703 | 4,441 | 674,208 | 667,503 | 6,704 | 1,398,541 | 1,387,320 | 11,222 |

資料：県会計局「山形県歳入歳出決算書」

13-2. 市町村別普通会計

| 市町村別 | 歳入総額 (A) | 歳出総額 (B) | 形式収支 (△減) (A)-(B) =(C) | 翌年度に 繰り越す べき財源 (D) | 実質収支 (C)-(D) =(E) | 歳 | | | | | |
|--------|-------------|-------------|---------------------------------|-----------------------------|-------------------------|-------------|------------|------------|------------|-----------------------|----------------|
| | | | | | | 地方税 | 地 方 譲与税 | 利子割 交付金 | 配当割 交付金 | 株式等譲 渡所得割 交 付 金 | 地方消費税 交 付 金 |
| 平成27年度 | 566,111,322 | 540,395,023 | 25,716,299 | 2,076,274 | 23,640,025 | 132,499,220 | 4,598,528 | 236,978 | 427,945 | 348,931 | 21,224,669 |
| 平成28年度 | 581,068,262 | 557,219,093 | 23,849,169 | 2,428,598 | 21,420,571 | 134,397,590 | 4,543,466 | 167,262 | 265,741 | 136,951 | 19,013,318 |
| 市 部 | 426,008,444 | 409,252,302 | 16,756,142 | 1,598,710 | 15,157,432 | 113,405,932 | 3,155,828 | 139,845 | 222,198 | 114,554 | 15,387,924 |
| 町 村 部 | 155,059,818 | 147,966,791 | 7,093,027 | 829,888 | 6,263,139 | 20,991,658 | 1,387,638 | 27,417 | 43,543 | 22,397 | 3,625,394 |
| 村山地域 | 254,564,095 | 245,034,170 | 9,529,925 | 1,272,333 | 8,257,592 | 70,887,578 | 1,847,174 | 88,945 | 141,387 | 72,975 | 9,319,371 |
| 最上地域 | 55,260,634 | 52,919,792 | 2,340,842 | 200,434 | 2,140,408 | 7,896,733 | 382,410 | 9,395 | 14,921 | 7,676 | 1,307,468 |
| 置賜地域 | 116,725,597 | 111,990,252 | 4,735,345 | 426,692 | 4,308,653 | 23,646,313 | 1,101,483 | 29,399 | 46,705 | 24,062 | 3,668,610 |
| 庄内地域 | 154,517,936 | 147,274,879 | 7,243,057 | 529,139 | 6,713,918 | 31,966,966 | 1,212,399 | 39,523 | 62,728 | 32,238 | 4,717,869 |
| 山形市 | 95,476,004 | 93,472,541 | 2,003,463 | 341,017 | 1,662,446 | 35,700,104 | 617,809 | 47,790 | 75,965 | 39,214 | 4,412,793 |
| 米沢市 | 40,295,230 | 38,776,178 | 1,519,052 | 103,441 | 1,415,611 | 10,450,956 | 279,293 | 12,559 | 19,953 | 10,284 | 1,507,379 |
| 鶴岡市 | 72,260,433 | 68,055,323 | 4,205,110 | 156,155 | 4,048,955 | 14,656,229 | 551,597 | 18,621 | 29,548 | 15,180 | 2,190,234 |
| 酒田市 | 55,311,704 | 53,566,251 | 1,745,453 | 270,675 | 1,474,778 | 13,160,219 | 432,425 | 15,588 | 24,746 | 12,728 | 1,827,442 |
| 新庄市 | 17,438,598 | 16,972,673 | 465,925 | 6,971 | 458,954 | 4,521,065 | 119,080 | 5,147 | 8,171 | 4,204 | 659,963 |
| 寒河江市 | 19,200,126 | 18,395,693 | 804,433 | 59,069 | 745,364 | 5,115,405 | 133,702 | 6,105 | 9,709 | 5,015 | 706,469 |
| 上山市 | 16,626,750 | 16,087,710 | 539,040 | 112,499 | 426,541 | 3,626,471 | 117,337 | 4,134 | 6,560 | 3,372 | 517,122 |
| 村山市 | 13,842,236 | 13,033,883 | 808,353 | 38,542 | 769,811 | 2,495,115 | 113,195 | 3,204 | 5,088 | 2,617 | 406,180 |
| 長井市 | 15,737,169 | 15,259,547 | 477,622 | 12,345 | 465,277 | 3,197,865 | 161,514 | 3,987 | 6,330 | 3,258 | 484,210 |
| 天童市 | 29,084,008 | 27,090,298 | 1,993,710 | 326,447 | 1,667,263 | 8,251,568 | 196,355 | 9,261 | 14,733 | 7,621 | 1,051,980 |
| 東根市 | 23,203,044 | 22,636,411 | 566,633 | 2,717 | 563,916 | 6,986,358 | 170,389 | 7,050 | 11,220 | 5,810 | 801,956 |
| 尾花沢市 | 12,603,214 | 11,746,457 | 856,757 | 118,998 | 737,759 | 1,707,154 | 123,276 | 1,888 | 2,998 | 1,540 | 288,504 |
| 南陽市 | 14,929,928 | 14,159,337 | 770,591 | 49,834 | 720,757 | 3,537,423 | 139,856 | 4,511 | 7,177 | 3,711 | 533,692 |
| 山辺町 | 5,749,908 | 5,562,848 | 187,060 | 3,427 | 183,633 | 1,238,599 | 57,549 | 1,980 | 3,147 | 1,622 | 210,016 |
| 中山町 | 5,548,481 | 5,299,672 | 248,809 | 24,115 | 224,694 | 1,025,191 | 41,961 | 1,558 | 2,476 | 1,277 | 166,124 |
| 河北町 | 9,469,494 | 9,274,472 | 195,022 | 3,551 | 191,471 | 1,958,887 | 67,210 | 2,643 | 4,200 | 2,165 | 306,328 |
| 西川町 | 6,198,108 | 5,785,532 | 412,576 | 140,718 | 271,858 | 782,906 | 55,183 | 688 | 1,091 | 559 | 91,037 |
| 朝日町 | 5,485,959 | 5,085,328 | 400,631 | 323 | 400,308 | 581,887 | 53,396 | 726 | 1,155 | 596 | 111,676 |
| 大江町 | 5,809,445 | 5,557,894 | 251,551 | 64,809 | 186,742 | 777,803 | 57,206 | 1,056 | 1,678 | 865 | 134,940 |
| 大石田町 | 6,267,318 | 6,005,431 | 261,887 | 36,101 | 225,786 | 640,130 | 42,606 | 862 | 1,367 | 702 | 114,246 |
| 金山町 | 4,935,273 | 4,633,410 | 301,863 | 11,048 | 290,815 | 449,217 | 41,456 | 578 | 920 | 474 | 90,374 |
| 最上町 | 7,566,154 | 7,254,651 | 311,503 | 33,905 | 277,598 | 786,234 | 43,342 | 951 | 1,514 | 784 | 144,632 |
| 舟形町 | 5,605,005 | 5,308,167 | 296,838 | 32,091 | 264,747 | 480,361 | 33,937 | 625 | 992 | 508 | 87,588 |
| 真室川町 | 6,205,425 | 5,956,952 | 248,473 | 54,466 | 194,007 | 648,552 | 51,158 | 837 | 1,329 | 684 | 130,395 |
| 大蔵村 | 3,980,964 | 3,884,898 | 96,066 | 34,564 | 61,502 | 316,158 | 34,543 | 359 | 572 | 295 | 53,344 |
| 鮭川村 | 4,570,980 | 4,274,278 | 296,702 | 13,910 | 282,792 | 344,770 | 29,344 | 467 | 740 | 379 | 68,833 |
| 戸沢村 | 4,958,235 | 4,634,763 | 323,472 | 13,479 | 309,993 | 350,376 | 29,550 | 431 | 683 | 348 | 72,339 |
| 高畠町 | 11,274,683 | 10,940,950 | 333,733 | 5,414 | 328,319 | 2,322,737 | 149,366 | 2,964 | 4,711 | 2,429 | 382,767 |
| 川西町 | 11,244,481 | 10,969,002 | 275,479 | 52,636 | 222,843 | 1,338,761 | 132,951 | 1,865 | 2,959 | 1,521 | 271,722 |
| 小国町 | 6,709,485 | 6,334,257 | 375,228 | - | 375,228 | 956,760 | 66,651 | 978 | 1,551 | 792 | 139,046 |
| 白鷹町 | 8,872,424 | 8,328,303 | 544,121 | 28,727 | 515,394 | 1,204,564 | 97,746 | 1,687 | 2,679 | 1,378 | 229,992 |
| 飯豊町 | 7,662,197 | 7,222,678 | 439,519 | 174,295 | 265,224 | 637,247 | 74,106 | 848 | 1,345 | 689 | 119,802 |
| 三川町 | 4,933,091 | 4,738,594 | 194,497 | 16,211 | 178,286 | 955,862 | 45,261 | 959 | 1,525 | 786 | 143,253 |
| 庄内町 | 13,069,902 | 12,490,909 | 578,993 | 14,273 | 564,720 | 1,938,400 | 101,681 | 2,688 | 4,266 | 2,190 | 337,338 |
| 遊佐町 | 8,942,806 | 8,423,802 | 519,004 | 71,825 | 447,179 | 1,256,256 | 81,435 | 1,667 | 2,643 | 1,354 | 219,602 |

資料：県市町村課

歳入歳出決算 (平成27、28年度)

単位：千円

| 入 | | | | | | | | | | | |
|--------------------|--------------------|-------------------|---------------------------|--------------|-------------|---------------------|-------------------|-----------|-----------|------------|------------|
| ゴルフ場 利用税 交付金 | 特別地方 消費税 交付金 | 自動車 取得税 交付金 | 国有提供施設 等所在市町村 助成交付金 | 地方特例 交付金等 | 地 方 交付税 | 交通安全 対策特別 交付金 | 分担金 及 び 負担金 | 使用料 | 手数料 | 国 庫 支出金 | 県支出金 |
| 92,183 | - | 806,682 | 23,189 | 492,157 | 159,317,250 | 223,652 | 5,017,102 | 6,356,748 | 1,683,944 | 58,270,604 | 39,790,924 |
| 89,474 | - | 943,719 | 21,946 | 524,779 | 157,267,273 | 215,998 | 4,860,438 | 6,065,305 | 1,655,426 | 61,956,043 | 39,384,772 |
| 45,077 | - | 651,861 | 21,946 | 444,374 | 96,278,669 | 180,325 | 4,104,594 | 4,500,538 | 1,388,743 | 49,101,796 | 28,432,762 |
| 44,397 | - | 291,858 | - | 80,405 | 60,988,604 | 35,673 | 755,844 | 1,564,767 | 266,683 | 12,854,247 | 10,952,010 |
| 50,487 | - | 385,002 | 21,946 | 307,634 | 51,743,441 | 113,815 | 2,192,740 | 2,490,524 | 920,387 | 28,269,821 | 16,005,647 |
| 10,338 | - | 80,409 | - | 20,353 | 21,157,278 | 12,710 | 367,020 | 665,634 | 175,951 | 5,067,428 | 3,694,122 |
| 7,025 | - | 232,084 | - | 91,580 | 36,559,928 | 39,293 | 1,062,667 | 1,052,190 | 175,865 | 12,738,226 | 8,453,027 |
| 21,624 | - | 246,224 | - | 105,212 | 47,806,626 | 50,180 | 1,238,011 | 1,856,957 | 383,223 | 15,880,568 | 11,231,976 |
| 2,732 | - | 129,542 | - | 152,196 | 9,860,200 | 57,218 | 1,375,865 | 979,724 | 615,984 | 12,358,333 | 6,280,177 |
| - | - | 58,739 | - | 38,841 | 8,367,979 | 16,872 | 475,743 | 361,455 | 57,676 | 5,203,560 | 2,847,546 |
| 8,839 | - | 115,296 | - | 48,938 | 22,915,838 | 24,382 | 781,208 | 1,136,495 | 271,925 | 7,905,585 | 5,290,391 |
| 6,376 | - | 82,982 | - | 39,936 | 15,069,359 | 19,551 | 387,371 | 479,461 | 82,390 | 5,992,087 | 3,542,266 |
| 4,615 | - | 25,028 | - | 13,582 | 4,642,249 | 6,841 | 137,408 | 190,940 | 77,072 | 1,982,233 | 1,325,248 |
| - | - | 28,003 | - | 25,625 | 4,215,183 | 8,308 | 98,031 | 234,414 | 25,878 | 1,887,640 | 1,125,981 |
| 5,896 | - | 24,704 | - | 12,136 | 3,947,709 | 5,640 | 24,803 | 180,416 | 69,816 | 1,618,163 | 921,629 |
| 7,111 | - | 23,767 | 663 | 9,993 | 4,661,324 | 4,056 | 18,742 | 151,665 | 17,386 | 1,334,787 | 868,127 |
| - | - | 34,108 | - | 10,541 | 5,119,370 | 4,810 | 116,735 | 137,851 | 37,066 | 1,984,374 | 1,032,126 |
| 8,681 | - | 41,193 | - | 38,632 | 3,877,994 | 15,135 | 231,242 | 198,321 | 54,351 | 3,499,674 | 1,799,467 |
| 827 | - | 33,033 | 21,283 | 33,813 | 4,134,293 | 8,605 | 77,517 | 245,574 | 32,842 | 2,685,581 | 1,354,161 |
| - | - | 25,977 | - | 4,174 | 5,040,598 | 3,227 | 197,461 | 84,004 | 12,875 | 930,514 | 771,568 |
| - | - | 29,489 | - | 15,967 | 4,426,573 | 5,680 | 182,468 | 120,218 | 33,482 | 1,719,265 | 1,274,075 |
| 11,598 | - | 12,097 | - | 9,746 | 2,122,868 | 2,417 | - | 67,517 | 33,482 | 579,137 | 333,096 |
| - | - | 8,827 | - | 5,300 | 1,796,153 | 1,648 | 895 | 65,768 | 24,567 | 440,481 | 238,257 |
| 7,658 | - | 14,133 | - | 9,255 | 2,450,532 | 3,009 | 76,526 | 54,127 | 12,847 | 692,260 | 737,474 |
| - | - | 11,564 | - | 1,200 | 2,521,177 | 1,387 | 1,120 | 58,181 | 3,667 | 499,720 | 253,932 |
| - | - | 11,239 | - | 1,168 | 2,607,932 | 1,197 | 10,407 | 73,372 | 5,522 | 448,753 | 298,620 |
| - | - | 11,984 | - | 2,809 | 2,272,430 | 1,140 | 5,056 | 71,004 | 5,987 | 444,198 | 363,697 |
| 5,984 | - | 8,939 | - | 1,587 | 2,235,048 | 828 | 75,075 | 26,437 | 5,183 | 850,580 | 659,461 |
| - | - | 8,714 | - | 877 | 2,085,387 | 788 | 1,566 | 40,215 | 11,642 | 531,274 | 247,901 |
| - | - | 9,120 | - | 1,124 | 2,981,095 | 952 | 88,707 | 82,635 | 26,137 | 661,964 | 355,809 |
| 5,723 | - | 7,132 | - | 1,059 | 2,201,599 | 807 | 76,204 | 62,704 | 14,998 | 288,585 | 453,648 |
| - | - | 10,755 | - | 1,182 | 3,140,810 | 1,130 | 23,422 | 61,782 | 17,496 | 546,709 | 442,598 |
| - | - | 7,274 | - | 1,128 | 2,004,665 | 596 | 30,553 | 171,806 | 8,226 | 290,909 | 348,551 |
| - | - | 6,181 | - | 611 | 1,916,599 | 770 | 7,077 | 23,655 | 9,295 | 257,588 | 312,128 |
| - | - | 6,205 | - | 790 | 2,184,874 | 826 | 2,083 | 31,897 | 11,085 | 508,166 | 208,239 |
| - | - | 31,476 | - | 10,944 | 3,919,204 | 3,633 | 82,781 | 96,373 | 15,516 | 1,121,634 | 748,405 |
| 7,025 | - | 28,092 | - | 5,068 | 5,059,390 | 3,220 | 9,522 | 98,774 | 11,200 | 754,064 | 1,038,643 |
| - | - | 13,974 | - | 1,353 | 3,065,854 | 1,260 | 31,234 | 89,038 | 5,574 | 422,759 | 360,780 |
| - | - | 20,629 | - | 5,814 | 3,542,205 | 2,333 | 47,037 | 44,822 | 9,886 | 808,194 | 607,428 |
| - | - | 15,577 | - | 3,052 | 3,059,353 | 1,485 | 117,147 | 103,659 | 5,465 | 724,376 | 544,024 |
| - | - | 9,493 | - | 5,114 | 1,551,038 | 1,476 | 494 | 58,540 | 5,046 | 313,424 | 331,776 |
| 6,409 | - | 21,256 | - | 8,345 | 4,861,981 | 2,927 | 66,309 | 142,576 | 13,903 | 997,188 | 1,022,095 |
| - | - | 17,197 | - | 2,879 | 3,408,410 | 1,844 | 2,629 | 39,885 | 9,959 | 672,284 | 1,045,448 |

13-2. 市町村別普通会計

| 市町村別 | 歳 | | | | 入 | | 歳 | | |
|--------|-----------|------------|------------|------------|------------|------------|-----------|------------|-------------|
| | 財産収入 | 寄附金 | 繰入金 | 繰越金 | 諸収入 | 地方債 | 議会費 | 総務費 | 民生費 |
| 平成27年度 | 2,637,399 | 14,415,534 | 14,956,737 | 21,855,606 | 22,179,624 | 58,655,716 | 5,671,708 | 86,035,230 | 152,254,343 |
| 平成28年度 | 3,165,792 | 22,797,651 | 21,509,465 | 23,851,299 | 22,066,583 | 56,167,971 | 5,221,371 | 92,898,867 | 161,840,588 |
| 市 部 | 2,634,363 | 17,845,013 | 13,938,590 | 16,796,701 | 19,035,468 | 38,181,343 | 3,340,835 | 64,206,861 | 129,848,431 |
| 町 村 部 | 531,429 | 4,952,638 | 7,570,875 | 7,054,598 | 3,031,115 | 17,986,628 | 1,880,536 | 28,692,006 | 31,992,157 |
| 村山地域 | 1,525,807 | 12,594,134 | 11,045,871 | 8,306,089 | 11,980,408 | 24,252,912 | 2,342,858 | 39,742,026 | 74,482,846 |
| 最上地域 | 380,028 | 2,183,185 | 2,581,638 | 2,433,536 | 1,329,876 | 5,482,525 | 693,317 | 11,154,390 | 11,844,010 |
| 置賜地域 | 661,536 | 4,718,848 | 3,166,360 | 5,527,996 | 3,037,754 | 10,684,646 | 1,138,789 | 19,246,505 | 32,220,214 |
| 庄内地域 | 598,421 | 3,301,484 | 4,715,596 | 7,583,678 | 5,718,545 | 15,747,888 | 1,046,407 | 22,755,946 | 43,293,518 |
| 山形市 | 1,093,862 | 1,245,202 | 2,729,469 | 2,004,811 | 6,501,014 | 9,196,000 | 656,229 | 9,207,246 | 33,844,446 |
| 米沢市 | 394,519 | 3,536,467 | 1,189,405 | 1,625,949 | 1,826,255 | 2,013,800 | 291,861 | 7,639,549 | 13,470,626 |
| 鶴岡市 | 286,970 | 943,470 | 649,674 | 4,701,962 | 2,587,451 | 7,130,600 | 391,820 | 10,561,705 | 21,487,249 |
| 酒田市 | 231,760 | 982,112 | 3,087,991 | 1,573,220 | 2,517,194 | 5,744,500 | 381,623 | 7,862,830 | 15,910,219 |
| 新庄市 | 208,144 | 682,268 | 176,477 | 554,515 | 858,619 | 1,235,729 | 191,182 | 2,669,547 | 5,297,662 |
| 寒河江市 | 41,060 | 2,332,013 | 657,989 | 485,904 | 689,592 | 1,368,100 | 169,986 | 3,716,517 | 5,533,530 |
| 上山市 | 170,567 | 1,488,399 | 353,066 | 441,916 | 1,068,894 | 2,018,000 | 154,747 | 3,378,817 | 4,320,126 |
| 村山市 | 23,088 | 713,767 | 900,924 | 482,028 | 380,209 | 1,219,200 | 169,224 | 2,394,574 | 3,759,515 |
| 長井市 | 31,425 | 282,508 | 551,649 | 504,371 | 289,457 | 1,743,614 | 173,535 | 2,620,966 | 4,176,058 |
| 天童市 | 71,576 | 3,373,656 | 976,571 | 1,776,778 | 1,428,219 | 2,161,000 | 249,001 | 5,055,550 | 8,215,309 |
| 東根市 | 20,155 | 1,332,003 | 1,802,355 | 615,097 | 474,522 | 2,348,600 | 187,107 | 3,987,508 | 6,425,812 |
| 尾花沢市 | 18,628 | 413,334 | 606,304 | 906,800 | 248,890 | 1,213,500 | 151,159 | 2,449,399 | 2,665,094 |
| 南陽市 | 42,609 | 519,814 | 256,716 | 1,123,350 | 165,152 | 788,700 | 173,361 | 2,662,653 | 4,742,785 |
| 山辺町 | 6,366 | 75,997 | 78,897 | 264,640 | 139,637 | 499,500 | 86,870 | 908,196 | 1,509,997 |
| 中山町 | 9,319 | 13,521 | 473,992 | 337,099 | 595,667 | 298,400 | 75,954 | 710,069 | 1,323,255 |
| 河北町 | 13,192 | 1,214,760 | 1,140,009 | 23,062 | 305,517 | 373,700 | 116,854 | 2,994,472 | 2,254,254 |
| 西川町 | 19,870 | 75,311 | 465,555 | 273,521 | 44,627 | 1,035,812 | 78,116 | 948,226 | 1,005,778 |
| 朝日町 | 15,617 | 122,788 | 287,862 | 189,921 | 43,925 | 618,200 | 85,485 | 975,449 | 1,100,758 |
| 大江町 | 10,477 | 59,253 | 414,828 | 291,396 | 35,538 | 846,100 | 87,489 | 943,988 | 1,358,168 |
| 大石田町 | 12,030 | 134,130 | 158,050 | 213,116 | 24,157 | 1,056,800 | 74,637 | 2,072,015 | 1,166,804 |
| 金山町 | 8,632 | 126,777 | 303,542 | 302,075 | 34,268 | 648,596 | 67,869 | 837,198 | 963,378 |
| 最上町 | 83,954 | 240,237 | 874,848 | 287,049 | 63,166 | 831,900 | 88,356 | 2,369,315 | 1,256,599 |
| 舟形町 | 12,326 | 625,803 | 537,175 | 270,426 | 39,505 | 403,300 | 71,870 | 1,685,410 | 815,108 |
| 真室川町 | 28,709 | 209,508 | 47,422 | 273,876 | 52,471 | 514,600 | 80,361 | 995,555 | 1,217,397 |
| 大蔵村 | 16,133 | 5,893 | 129,922 | 81,690 | 66,347 | 412,000 | 66,851 | 592,379 | 608,318 |
| 鮭川村 | 11,783 | 238,734 | 425,693 | 289,889 | 124,644 | 501,800 | 65,040 | 1,170,294 | 686,147 |
| 戸沢村 | 10,347 | 53,965 | 86,559 | 374,016 | 90,856 | 934,600 | 61,788 | 834,692 | 999,401 |
| 高畠町 | 6,351 | 19,589 | 259,004 | 402,861 | 300,749 | 1,391,189 | 129,230 | 1,337,208 | 3,146,840 |
| 川西町 | 102,526 | 63,220 | 354,762 | 331,653 | 177,000 | 1,450,543 | 116,874 | 1,561,724 | 2,050,526 |
| 小国町 | 44,780 | 17,058 | 57,547 | 537,815 | 32,381 | 862,300 | 81,383 | 979,423 | 1,271,659 |
| 白鷹町 | 7,213 | 118,842 | 100,075 | 793,259 | 135,941 | 1,090,700 | 95,128 | 1,593,355 | 2,115,000 |
| 飯豊町 | 32,113 | 161,350 | 397,202 | 208,738 | 110,819 | 1,343,800 | 77,417 | 851,627 | 1,246,720 |
| 三川町 | 5,849 | 561,918 | 124,194 | 224,607 | 47,776 | 544,700 | 75,285 | 809,274 | 992,790 |
| 庄内町 | 43,541 | 606,011 | 551,741 | 700,966 | 302,503 | 1,335,588 | 113,239 | 2,255,388 | 2,965,694 |
| 遊佐町 | 30,301 | 207,973 | 301,996 | 382,923 | 263,621 | 992,500 | 84,440 | 1,266,749 | 1,937,566 |

資料：県市町村課

歳入歳出決算（平成27、28年度）（続き）

単位：千円

| 出 | | | | | | | | | |
|------------|-----------|------------|------------|------------|------------|------------|-----------|------------|---------|
| 衛生費 | 労働費 | 農林水産業費 | 商工費 | 土木費 | 消防費 | 教育費 | 災害復旧費 | 公債費 | 諸支出金 |
| 37,532,545 | 1,721,749 | 28,021,680 | 27,346,104 | 54,946,569 | 20,755,717 | 64,674,664 | 1,974,500 | 59,284,772 | 175,442 |
| 37,798,414 | 1,707,396 | 27,743,451 | 27,076,284 | 58,370,004 | 22,685,402 | 62,880,890 | 802,589 | 58,035,122 | 158,715 |
| 27,173,226 | 1,302,447 | 15,358,652 | 21,894,286 | 42,009,998 | 15,040,089 | 44,545,592 | 361,319 | 44,019,962 | 150,604 |
| 10,625,188 | 404,949 | 12,384,799 | 5,181,998 | 16,360,006 | 7,645,313 | 18,335,298 | 441,270 | 14,015,160 | 8,111 |
| 14,478,281 | 830,702 | 7,876,646 | 14,094,810 | 27,050,230 | 9,364,932 | 29,857,125 | 238,579 | 24,594,604 | 80,531 |
| 4,439,005 | 124,067 | 4,368,727 | 2,100,566 | 5,614,219 | 2,082,003 | 5,849,562 | 184,693 | 4,465,233 | - |
| 8,174,513 | 431,205 | 6,075,644 | 4,357,039 | 12,420,067 | 4,802,514 | 12,632,431 | 230,239 | 10,260,217 | 875 |
| 10,706,615 | 321,422 | 9,422,434 | 6,523,869 | 13,285,488 | 6,435,953 | 14,541,772 | 149,078 | 18,715,068 | 77,309 |
| 5,687,845 | 430,480 | 1,994,430 | 6,753,152 | 9,736,911 | 2,985,146 | 12,378,623 | 18,032 | 9,780,001 | - |
| 2,641,662 | 132,433 | 821,091 | 2,035,827 | 3,528,877 | 1,191,726 | 3,414,369 | 54,041 | 3,554,116 | - |
| 4,599,809 | 99,133 | 4,079,746 | 3,368,332 | 6,061,497 | 2,049,507 | 6,662,112 | 109,824 | 8,584,589 | - |
| 5,174,822 | 138,068 | 2,576,291 | 1,907,396 | 4,679,972 | 2,600,660 | 4,691,310 | 21,740 | 7,546,889 | 74,431 |
| 1,252,389 | 64,439 | 1,007,708 | 1,091,890 | 1,429,360 | 807,681 | 1,763,112 | - | 1,397,703 | - |
| 1,369,511 | 44,384 | 433,068 | 1,013,711 | 1,903,565 | 535,422 | 1,750,967 | 116 | 1,924,916 | - |
| 733,776 | 73,692 | 490,857 | 1,396,257 | 1,104,450 | 517,569 | 2,031,930 | 7,014 | 1,802,302 | 76,173 |
| 530,671 | 40,858 | 670,275 | 514,830 | 1,537,787 | 466,900 | 1,379,795 | 3,550 | 1,565,904 | - |
| 837,602 | 91,523 | 641,145 | 516,608 | 2,778,465 | 653,807 | 1,755,607 | - | 1,014,231 | - |
| 1,542,580 | 66,313 | 632,076 | 1,729,258 | 4,012,038 | 973,164 | 2,439,824 | - | 2,175,185 | - |
| 1,321,828 | 32,240 | 624,054 | 711,902 | 2,258,110 | 1,025,277 | 4,147,605 | - | 1,914,968 | - |
| 887,584 | 30,313 | 746,239 | 557,314 | 1,407,803 | 564,162 | 863,079 | 80,671 | 1,343,640 | - |
| 593,147 | 58,571 | 641,672 | 297,809 | 1,571,163 | 669,068 | 1,267,259 | 66,331 | 1,415,518 | - |
| 357,719 | 50,374 | 193,276 | 161,610 | 780,797 | 326,835 | 599,273 | 263 | 587,638 | - |
| 264,068 | 16,644 | 164,185 | 231,396 | 985,378 | 232,501 | 882,161 | - | 414,061 | - |
| 334,257 | 13,649 | 352,352 | 406,163 | 838,683 | 330,663 | 783,892 | - | 849,233 | - |
| 508,986 | 4,834 | 275,609 | 115,646 | 798,794 | 450,549 | 986,483 | 29,356 | 578,797 | 4,358 |
| 471,826 | 7,900 | 239,228 | 373,652 | 504,452 | 193,468 | 496,214 | 13,387 | 623,509 | - |
| 208,673 | 10,332 | 445,252 | 88,266 | 604,624 | 546,240 | 768,014 | 67,190 | 429,658 | - |
| 258,957 | 8,689 | 615,745 | 41,653 | 576,838 | 217,036 | 349,265 | 19,000 | 604,792 | - |
| 435,444 | 8,992 | 320,925 | 308,530 | 539,772 | 190,279 | 607,801 | 2,251 | 350,971 | - |
| 812,517 | 9,935 | 362,408 | 248,219 | 585,790 | 226,164 | 726,430 | 35,534 | 533,384 | - |
| 253,386 | 2,496 | 703,679 | 114,320 | 543,167 | 176,050 | 322,738 | 84,053 | 535,890 | - |
| 719,766 | 16,648 | 489,583 | 109,978 | 1,018,953 | 204,614 | 593,146 | 2,712 | 508,239 | - |
| 435,556 | 7,099 | 528,412 | 155,698 | 563,748 | 136,112 | 323,148 | 44,668 | 422,909 | - |
| 199,541 | 6,647 | 553,715 | 48,819 | 472,117 | 169,083 | 485,799 | 9,414 | 407,662 | - |
| 330,406 | 7,811 | 402,297 | 23,112 | 461,312 | 172,020 | 1,027,388 | 6,061 | 308,475 | - |
| 879,149 | 50,572 | 506,932 | 410,406 | 989,531 | 698,003 | 1,753,019 | 7,443 | 1,032,617 | - |
| 1,961,960 | 39,282 | 1,326,833 | 263,927 | 976,682 | 372,032 | 1,130,555 | - | 1,167,732 | 875 |
| 494,888 | 8,735 | 443,401 | 335,917 | 1,008,158 | 630,280 | 411,905 | 105 | 668,403 | - |
| 521,291 | 32,315 | 550,042 | 195,601 | 838,226 | 352,110 | 1,159,218 | 69,245 | 806,772 | - |
| 244,814 | 17,774 | 1,144,528 | 300,944 | 728,965 | 235,488 | 1,740,499 | 33,074 | 600,828 | - |
| 157,443 | 10,354 | 361,315 | 433,967 | 437,994 | 466,873 | 518,576 | - | 474,723 | - |
| 437,163 | 59,430 | 1,290,422 | 283,750 | 1,302,871 | 534,593 | 1,930,471 | 17,514 | 1,297,496 | 2,878 |
| 337,378 | 14,437 | 1,114,660 | 530,424 | 803,154 | 784,320 | 739,303 | - | 811,371 | - |

13-3. 県税及び市町村税の税目別収入状況 (平成26~28年度)

単位：千円

| 税目別 | 県 税 | | | 税目別 | 市 町 村 税 | | |
|---------------|------------|-------------|-------------|---------------|-------------|-------------|-------------|
| | 平成26年度 | 平成27年度 | 平成28年度 | | 平成26年度 | 平成27年度 | 平成28年度 |
| 総 額 | 97,307,407 | 107,957,273 | 109,362,786 | 総 額 | 133,821,768 | 132,499,220 | 134,397,590 |
| 県 民 税 | 36,360,886 | 36,225,156 | 35,827,283 | 普 通 税 | 125,952,304 | 124,760,272 | 126,604,045 |
| 事 業 税 | 16,470,219 | 18,448,919 | 21,377,272 | 市 町 村 民 税 | 56,760,924 | 56,700,513 | 57,378,425 |
| 地 方 消 費 税 | 13,256,675 | 22,484,672 | 21,246,334 | 固 定 資 産 税 | 58,840,155 | 57,837,478 | 58,792,940 |
| 不 動 産 取 得 税 | 2,252,220 | 2,233,273 | 2,253,288 | 軽 自 動 車 税 | 2,648,123 | 2,694,883 | 3,170,699 |
| 県 た ば こ 税 | 1,257,950 | 1,228,461 | 1,186,143 | 市 町 村 た ば こ 税 | 7,695,422 | 7,515,002 | 7,256,285 |
| ゴ ル フ 場 利 用 税 | 136,346 | 131,479 | 127,912 | 鉦 産 税 | 7,612 | 7,664 | 5,696 |
| 自 動 車 取 得 税 | 856,807 | 1,267,680 | 1,436,331 | 特 別 土 地 保 有 税 | 68 | 4,732 | - |
| 軽 油 引 取 税 | 10,308,066 | 9,698,505 | 9,752,625 | 目 的 税 | 7,869,464 | 7,738,948 | 7,793,545 |
| 自 動 車 税 | 16,202,315 | 16,061,543 | 15,985,394 | | | | |
| 鉦 区 税 | 4,381 | 4,107 | 3,258 | | | | |
| 狩 猟 税 | 17,893 | 7,170 | 6,120 | | | | |
| 産 業 廃 棄 物 税 | 183,648 | 166,308 | 160,827 | | | | |

資料：県会計局「山形県歳入歳出決算書」、県市町村課

13-4. 租税総額及び県民1人当たり、1世帯当たり租税負担額の推移 (平成23~27年度)

単位：租税総額=千円、1人当たり及び1世帯当たりの負担額=円

| 年 度 別 | 租 税 総 額 | | | | | | 合 計 | 人 口 |
|--------|-------------|------------|-------------|-------------|-------------|-------------|-------------|-----------|
| | 国 税 | | | 地 方 税 | | | | |
| | 直 接 税 | 間 接 税 | 計 | 県 税 | 市 町 村 税 | 計 | | |
| 平成23年度 | 94,592,165 | 73,665,406 | 168,257,572 | 89,260,519 | 132,763,148 | 222,023,668 | 390,281,240 | 1,161,294 |
| 平成24年度 | 100,223,568 | 74,558,651 | 174,782,219 | 94,995,189 | 133,042,645 | 228,037,832 | 402,820,051 | 1,151,863 |
| 平成25年度 | 106,072,933 | 74,343,979 | 180,416,912 | 94,525,712 | 132,656,422 | 227,182,134 | 407,599,046 | 1,141,260 |
| 平成26年度 | ... | ... | 208,265,820 | 97,017,506 | 133,704,685 | 230,722,191 | 438,988,011 | 1,130,659 |
| 平成27年度 | ... | ... | 225,764,237 | 107,933,238 | 132,628,001 | 240,561,239 | 466,325,476 | 1,122,957 |

| 年 度 別 | 1 人 当 たり 負 担 額 | | | | | | 世帯数 | 1 世 帯 当 たり 負 担 額 | | | | | | 合 計 | |
|--------|----------------|--------|---------|--------|---------|---------|---------|------------------|---------|---------|---------|---------|---------|---------|-----------|
| | 国 税 | | | 地 方 税 | | | | 国 税 | | | 地 方 税 | | | | |
| | 直接税 | 間接税 | 計 | 県税 | 市町村税 | 計 | | 直接税 | 間接税 | 計 | 県税 | 市町村税 | 計 | | |
| 平成23年度 | 81,454 | 63,434 | 144,888 | 76,863 | 114,323 | 191,186 | 336,074 | 390,950 | 241,955 | 188,427 | 430,381 | 228,317 | 339,591 | 567,908 | 998,289 |
| 平成24年度 | 87,010 | 64,729 | 151,739 | 82,471 | 115,502 | 197,973 | 349,712 | 392,853 | 255,117 | 189,788 | 444,905 | 241,808 | 338,658 | 580,466 | 1,025,371 |
| 平成25年度 | 92,944 | 65,142 | 158,086 | 82,826 | 116,237 | 199,063 | 357,148 | 394,047 | 269,189 | 188,668 | 457,856 | 239,884 | 336,651 | 576,536 | 1,034,392 |
| 平成26年度 | ... | ... | 184,199 | 85,806 | 118,254 | 204,060 | 388,259 | 395,616 | ... | ... | 526,434 | 245,232 | 337,966 | 583,197 | 1,109,632 |
| 平成27年度 | ... | ... | 201,044 | 96,115 | 118,106 | 214,221 | 415,266 | 393,920 | ... | ... | 573,122 | 273,998 | 336,688 | 610,686 | 1,183,808 |

注：1) 国税は徴収決定済額、県税及び市町村税(国民健康保険税を除く)は、現年課税分の調定額を計上した。

2) 各年度の人口及び世帯数は、直近の国勢調査の結果を基礎にした県推計(各年10月1日現在)である。

3) 計数ごとに四捨五入しているため、合計が一致しないことがある。

4) 平成26年度以降の国税内訳は非公表。

資料：県税政課「山形県税務統計年報」

13-5. 地方債状況 (平成26~28年度)

単位：千円

| 県 債 | | | | 市 町 村 債 | | | |
|-----------|------------|------------|------------|-----------|------------|------------|------------|
| 区 分 | 平成26年度 | 平成27年度 | 平成28年度 | 区 分 | 平成26年度 | 平成27年度 | 平成28年度 |
| 総 額 | 78,734,400 | 77,178,200 | 76,099,428 | 総 額 | 81,827,027 | 86,500,464 | 93,481,840 |
| 一 般 会 計 債 | 36,631,500 | 41,553,100 | 47,196,300 | 一 般 会 計 債 | 40,435,900 | 49,455,300 | 59,186,400 |
| 公 営 企 業 債 | 5,515,400 | 4,081,400 | 3,288,500 | 公 営 企 業 債 | 18,940,800 | 16,477,600 | 16,968,200 |
| そ の 他 | 36,587,500 | 31,543,700 | 25,614,628 | そ の 他 | 22,450,327 | 20,567,564 | 17,327,240 |

資料：県財政課、県市町村課

13-6. 税務署別国税（申告所得税・源泉所得税）の状況（平成27年）

単位：人、千円

| 区 分 | 総 数 | 山 形 | 米 沢 | 鶴 岡 | 酒 田 | 新 庄 | 寒河江 | 村 山 | 長 井 |
|------------------------|-------------|-------------|------------|------------|------------|------------|------------|------------|------------|
| 申告所得税 | | | | | | | | | |
| 総 数 | | | | | | | | | |
| 人 員 | 202,580 | 62,071 | 27,521 | 28,889 | 22,698 | 15,894 | 15,030 | 18,487 | 11,990 |
| 総所得金額等 | 505,431,995 | 182,799,083 | 64,783,266 | 67,961,294 | 51,612,586 | 35,256,529 | 34,683,576 | 42,437,428 | 25,898,233 |
| 申告納税額 | 13,667,184 | 5,523,525 | 1,669,560 | 1,788,803 | 1,433,437 | 954,597 | 750,728 | 1,048,014 | 498,521 |
| 事業所得者 | | | | | | | | | |
| 人 員 | 42,090 | 11,871 | 5,648 | 6,524 | 4,772 | 3,745 | 3,269 | 4,184 | 2,077 |
| 総所得金額等 | 91,201,186 | 26,331,184 | 12,107,791 | 14,549,917 | 10,530,229 | 7,720,221 | 6,526,843 | 9,310,034 | 4,124,968 |
| 申告納税額 | 5,510,012 | 1,675,141 | 700,455 | 828,923 | 869,875 | 352,595 | 345,072 | 525,679 | 212,272 |
| 不動産所得者 | | | | | | | | | |
| 人 員 | 10,320 | 4,684 | 1,244 | 1,184 | 1,011 | 566 | 583 | 671 | 377 |
| 総所得金額等 | 28,924,802 | 15,411,114 | 3,321,268 | 2,729,517 | 1,998,813 | 1,577,016 | 1,361,760 | 1,739,060 | 786,254 |
| 申告納税額 | 2,029,434 | 1,124,127 | 211,685 | 174,387 | 105,923 | 206,019 | 63,220 | 99,719 | 44,354 |
| 給与所得者 | | | | | | | | | |
| 人 員 | 91,591 | 26,226 | 12,948 | 13,107 | 9,552 | 8,046 | 6,678 | 8,941 | 6,093 |
| 総所得金額等 | 301,994,411 | 108,823,727 | 39,000,939 | 39,300,501 | 30,469,367 | 21,153,413 | 20,902,923 | 25,165,954 | 17,177,588 |
| 申告納税額 | 3,208,882 | 1,478,857 | 376,561 | 350,233 | 300,402 | 197,717 | 181,549 | 177,779 | 145,784 |
| 雑所得者 | | | | | | | | | |
| 人 員 | 54,120 | 17,675 | 7,160 | 7,420 | 6,835 | 3,286 | 4,171 | 4,316 | 3,257 |
| 総所得金額等 | 57,544,613 | 21,492,773 | 7,043,507 | 7,705,855 | 6,856,270 | 3,140,025 | 4,267,519 | 4,066,612 | 2,972,051 |
| 申告納税額 | 211,068 | 76,804 | 23,705 | 28,540 | 23,743 | 16,894 | 17,662 | 11,279 | 12,441 |
| 他の区分に該当しない 所得者 | | | | | | | | | |
| 人 員 | 4,459 | 1,615 | 521 | 654 | 528 | 251 | 329 | 375 | 186 |
| 総所得金額等 | 25,766,982 | 10,740,285 | 3,309,761 | 3,675,505 | 1,757,907 | 1,665,853 | 1,624,530 | 2,155,768 | 837,372 |
| 申告納税額 | 2,707,789 | 1,168,596 | 357,153 | 406,719 | 133,494 | 181,373 | 143,226 | 233,557 | 83,670 |
| 源泉所得税 | | | | | | | | | |
| 源泉徴収税額 | | | | | | | | | |
| 利子所得等 | 1,165,227 | 342,429 | 84,351 | 163,868 | 103,218 | 295,115 | 57,636 | 83,801 | 34,810 |
| 配当所得 | 5,526,761 | 2,143,487 | 1,113,290 | 728,828 | 314,065 | 243,881 | 556,622 | 326,936 | 99,651 |
| 特定口座内保管上場 株式等の譲渡所得等 | 1,147,765 | 846,710 | 67,700 | 68,181 | 84,267 | 26,018 | 16,361 | 22,387 | 16,140 |
| 給 与 所 得 | 45,068,884 | 21,196,214 | 5,621,947 | 4,958,218 | 4,141,750 | 1,990,179 | 2,371,637 | 3,132,149 | 1,656,789 |
| 退 職 所 得 | 1,019,711 | 622,134 | 92,168 | 182,658 | 29,531 | 1,886 | 32,724 | 46,735 | 11,876 |
| 報酬・料金等所得 | 1,744,295 | 835,119 | 193,316 | 200,958 | 149,486 | 86,839 | 92,813 | 109,834 | 75,930 |
| 非居住者等所得 | 181,951 | 72,418 | 27,929 | 51,571 | 1,353 | 15 | 4,200 | 24,444 | 20 |

資料：仙台国税局

13-7. 税務署別国税（法人税）の状況（平成27年度）

単位：法人、千円

| 税務署別 | 申 告 法人数 | 利益計上法人 | | 欠 損 法 人 | | 資 本 金 階 級 別 法 人 数 | | | | | | | | | |
|------|------------|------------|-------------|------------|------------|-------------------|----------------|----------------|------------------|------------------|--------------|--------------|---------------|---------------|----------------|
| | | 事 業 年度数 | 所得金額 | 事 業 年度数 | 欠損金額 | 100 万円 以下 | 100 万円 超 | 500 万円 超 | 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 |
| 総 数 | 17,795 | 6,287 | 120,721,686 | 11,627 | 53,600,356 | 1,265 | 8,064 | 4,966 | 3,000 | 389 | 84 | 7 | 13 | 2 | 5 |
| 山 形 | 6,665 | 2,299 | 58,634,333 | 4,411 | 29,054,991 | 531 | 3,009 | 1,890 | 1,032 | 158 | 32 | 6 | 4 | - | 3 |
| 米 沢 | 2,614 | 898 | 11,846,712 | 1,727 | 7,634,741 | 154 | 1,204 | 755 | 448 | 34 | 15 | 1 | 3 | - | - |
| 鶴 岡 | 2,219 | 761 | 13,911,224 | 1,469 | 4,192,823 | 180 | 1,018 | 593 | 371 | 42 | 11 | - | 2 | 2 | - |
| 酒 田 | 1,981 | 708 | 11,405,043 | 1,292 | 4,166,151 | 133 | 910 | 524 | 354 | 50 | 7 | - | 2 | - | 1 |
| 新 庄 | 1,080 | 418 | 5,626,956 | 668 | 2,309,578 | 77 | 515 | 268 | 190 | 26 | 4 | - | - | - | - |
| 寒河江 | 1,194 | 414 | 5,484,070 | 796 | 2,177,577 | 71 | 518 | 346 | 224 | 31 | 3 | - | 1 | - | - |
| 村 山 | 1,140 | 437 | 7,228,877 | 713 | 2,488,789 | 68 | 523 | 313 | 200 | 28 | 7 | - | - | - | 1 |
| 長 井 | 902 | 352 | 6,584,472 | 551 | 1,575,705 | 51 | 367 | 277 | 181 | 20 | 5 | - | 1 | - | - |

注：法人数及び資本金階級別法人数は、内国普通法人（連結法人を除く）の数である。

資料：仙台国税局

13—8. 税務署別国税徴収状況 (平成27年度)

単位：千円

| 区 分 | 総 額 | 山 形 | 米 沢 | 鶴 岡 | 酒 田 | 新 庄 | 寒 河 江 | 村 山 | 長 井 |
|---------------|-------------|------------|------------|------------|------------|------------|------------|------------|-----------|
| 総 額 | | | | | | | | | |
| 徴収決定済額 | 225,764,237 | 94,971,822 | 26,701,175 | 25,106,696 | 29,328,324 | 11,163,476 | 13,117,935 | 15,565,130 | 9,809,678 |
| 収納済額 | 221,088,594 | 93,307,121 | 26,116,483 | 24,470,234 | 28,383,393 | 10,857,613 | 12,945,131 | 15,367,518 | 9,641,100 |
| 収納未済額 | 4,463,307 | 1,567,432 | 525,427 | 625,836 | 936,464 | 296,625 | 170,466 | 183,573 | 157,484 |
| 源泉所得税 | | | | | | | | | |
| 徴収決定済額 | 223,604 | 124,973 | 11,719 | 20,912 | 21,148 | 6,718 | 6,738 | 21,135 | 10,261 |
| 収納済額 | 71,846 | 33,142 | 3,608 | 4,386 | 3,581 | 2,622 | 4,685 | 15,870 | 3,952 |
| 収納未済額 | 131,540 | 79,181 | 4,887 | 16,110 | 16,121 | 4,096 | 1,648 | 3,641 | 5,857 |
| 源泉所得税及復興特別所得税 | | | | | | | | | |
| 徴収決定済額 | 55,543,672 | 26,410,956 | 6,463,220 | 6,457,240 | 4,864,848 | 2,595,636 | 3,177,121 | 3,667,607 | 1,907,044 |
| 収納済額 | 55,434,820 | 26,360,350 | 6,450,200 | 6,445,396 | 4,855,730 | 2,579,327 | 3,175,949 | 3,662,303 | 1,905,564 |
| 収納未済額 | 105,668 | 49,762 | 12,261 | 10,906 | 8,713 | 16,232 | 1,171 | 5,304 | 1,318 |
| 申告所得税 | | | | | | | | | |
| 徴収決定済額 | 724,500 | 368,295 | 102,953 | 86,797 | 52,669 | 23,555 | 16,845 | 38,553 | 34,833 |
| 収納済額 | 244,746 | 114,944 | 27,560 | 30,026 | 18,105 | 2,775 | 10,697 | 30,647 | 9,992 |
| 収納未済額 | 427,681 | 227,302 | 62,917 | 54,059 | 31,423 | 18,285 | 5,995 | 4,059 | 23,640 |
| 申告所得税及復興特別所得税 | | | | | | | | | |
| 徴収決定済額 | 14,997,998 | 6,060,573 | 1,865,623 | 1,937,571 | 1,545,967 | 1,049,530 | 832,964 | 1,159,010 | 546,759 |
| 収納済額 | 14,643,864 | 5,926,100 | 1,804,791 | 1,897,945 | 1,509,137 | 1,017,449 | 819,512 | 1,131,089 | 537,841 |
| 収納未済額 | 354,110 | 134,466 | 60,832 | 39,627 | 36,830 | 32,081 | 13,452 | 27,904 | 8,919 |
| 法人税 | | | | | | | | | |
| 徴収決定済額 | 28,652,763 | 14,063,841 | 3,014,251 | 2,880,190 | 2,688,320 | 1,301,421 | 1,220,049 | 1,868,578 | 1,616,115 |
| 収納済額 | 28,534,218 | 14,022,361 | 2,983,371 | 2,865,171 | 2,677,615 | 1,298,278 | 1,218,239 | 1,857,557 | 1,611,626 |
| 収納未済額 | 110,648 | 41,052 | 23,862 | 15,018 | 10,705 | 3,142 | 1,638 | 10,741 | 4,489 |
| 地方法人税 | | | | | | | | | |
| 徴収決定済額 | 923,208 | 444,417 | 93,169 | 105,705 | 85,650 | 39,030 | 36,159 | 64,522 | 54,555 |
| 収納済額 | 921,026 | 443,490 | 92,683 | 105,232 | 85,523 | 38,943 | 36,120 | 64,508 | 54,527 |
| 収納未済額 | 2,182 | 927 | 486 | 474 | 127 | 87 | 39 | 14 | 28 |
| 復興特別法人税 | | | | | | | | | |
| 徴収決定済額 | 55,077 | 32,887 | 10,518 | 1,118 | 849 | 1,322 | 2,677 | 1,855 | 3,851 |
| 収納済額 | 53,909 | 32,707 | 10,110 | 1,107 | 800 | 1,290 | 2,677 | 1,368 | 3,850 |
| 収納未済額 | 849 | 180 | 88 | 12 | 49 | 32 | - | 486 | 2 |
| 相続税 | | | | | | | | | |
| 徴収決定済額 | 6,707,730 | 3,946,488 | 744,256 | 503,699 | 522,332 | 148,626 | 265,971 | 416,790 | 159,569 |
| 収納済額 | 6,325,266 | 3,723,247 | 733,037 | 364,499 | 518,055 | 148,010 | 264,774 | 414,100 | 159,545 |
| 収納未済額 | 375,059 | 219,094 | 7,961 | 139,200 | 4,277 | 616 | 1,197 | 2,690 | 24 |
| 消費税 | | | | | | | | | |
| 徴収決定済額 | 2,098 | 910 | 104 | - | - | 1,085 | - | - | - |
| 収納済額 | 517 | - | - | - | - | 517 | - | - | - |
| 収納未済額 | 1,581 | 910 | 104 | - | - | 567 | - | - | - |
| 消費税及地方消費税 | | | | | | | | | |
| 徴収決定済額 | 107,702,857 | 42,580,555 | 14,065,100 | 12,716,709 | 11,270,894 | 5,976,260 | 7,426,675 | 8,228,593 | 5,438,072 |
| 収納済額 | 105,213,944 | 41,714,176 | 13,682,953 | 12,359,729 | 11,020,750 | 5,748,108 | 7,279,769 | 8,091,589 | 5,316,871 |
| 収納未済額 | 2,367,697 | 813,234 | 349,935 | 350,419 | 246,670 | 221,487 | 145,298 | 128,733 | 111,922 |
| 酒税 | | | | | | | | | |
| 徴収決定済額 | 1,676,158 | 293,042 | 294,130 | 216,534 | 616,741 | X | 121,535 | 88,531 | X |
| 収納済額 | 1,674,766 | 293,042 | 294,130 | 216,534 | 616,635 | X | 121,535 | 88,531 | X |
| 収納未済額 | 1,392 | - | - | - | 106 | X | - | - | X |
| たばこ税及たばこ特別税 | | | | | | | | | |
| 徴収決定済額 | - | - | - | - | - | - | - | - | - |
| 収納済額 | - | - | - | - | - | - | - | - | - |
| 収納未済額 | - | - | - | - | - | - | - | - | - |
| 揮発油税及地方揮発油税 | | | | | | | | | |
| 徴収決定済額 | X | - | - | - | X | - | - | - | - |
| 収納済額 | X | - | - | - | X | - | - | - | - |
| 収納未済額 | X | - | - | - | X | - | - | - | - |
| その他 | | | | | | | | | |
| 徴収決定済額 | X | 644,886 | 36,133 | 180,222 | X | X | 11,201 | 9,957 | X |
| 収納済額 | X | 643,562 | 34,040 | 180,210 | X | X | 11,174 | 9,957 | X |
| 収納未済額 | X | 1,323 | 2,093 | 12 | X | X | 28 | - | X |

注：徴収決定済額＝(収納済額＋不納欠損額)＝収納未済額
資料：仙台国税局