

1. SIZE OF INCOME
 - REGIONAL DIFFERENCE IN INDICES OF INCOME
2. INCOME AND EXPENDITURE PER WORKER'S HOUSEHOLD
3. AMOUNT OF SAVINGS AND LIABILITIES PER WORKER'S HOUSEHOLD

1. Size of Income

The total amount of taxable income in Japan for the period from April 1, 1985 to March 31, 1986 was ¥111,948,365,561,000 and the total number of taxpayers was 42,974,337.

The breakdown of the taxable income and taxpayers was as follows: 1) salary and wage income, and earners: ¥93,401,323,834,000 (83.4%), 37,423,483 persons (87.1%); 2) income from business enterprises, and earners: ¥6,026,144,991,000 (5.4%), 2,707,703 persons (6.3%); 3) income from other enterprises, and earners: ¥4,125,298,264,000 (3.7%), 1,184,022 persons (2.7%); 4) other income, and earners: ¥2,693,630,977,000 (2.4%), 775,599 persons (1.8%); 5) agricultural income, and earners: ¥993,470,516,000 (0.9%), 554,060 persons (1.3%); 6) income to which separate taxation is applied, and earners: ¥4,708,496,979,000 (4.2%), 329,470 persons (0.8%).

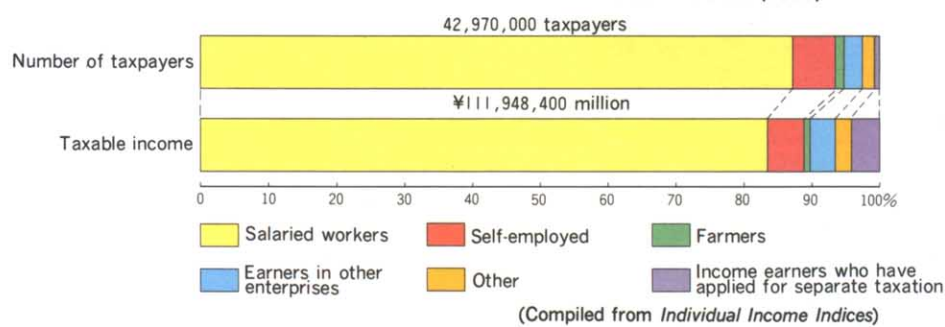
Classified by prefecture, the number of taxpayer was highest in Tōkyō with 4,783,854 persons and lowest in Tottori with 216,877 persons, the taxable income was highest in Tōkyō with ¥15,112,000,000,000 and lowest in Tottori with ¥453,300,000,000.

The average value of income per taxpayer was ¥2,605,000. Classified by prefecture, it was more than ¥3,000,000 in Tōkyō and Kanagawa, and highest in Tōkyō with ¥3,159,000. There were 12 prefectures with less than ¥2,200,000, of which Akita showed the lowest value with ¥2,032,000.

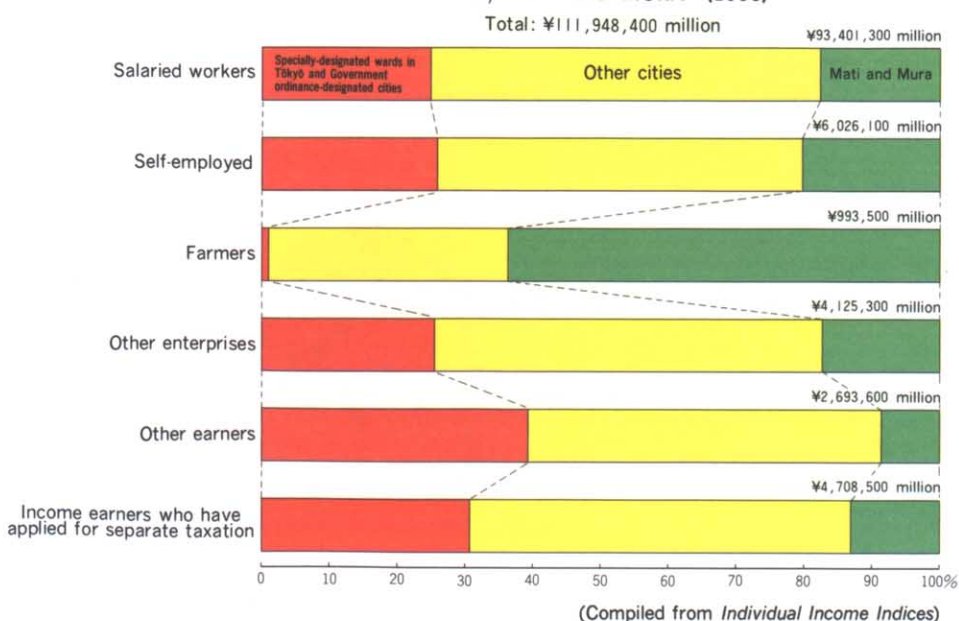
In the classification of the taxable standard assessed, the ¥1,200,000 and over but less than ¥2,200,000 range was largest with 11,362,537 persons which accounted for 26.4% of the total number of taxpayers. In the ¥3,700,000 and over range, there were 1,227,433 persons (7.5%); and in the range less than ¥200,000, there were 7,365,463 persons (17.2%).

The number of taxpayers means the number of people paying the Si, Mati and Mura inhabitant tax (separate taxation on retirement income exempted). Taxable income means the amount of income providing a tax base for the Si, Mati and Mura inhabitant tax (separate taxation on retirement income exempted). Taxable standard assessed means the standard amount of tax corresponding to the taxable income. Income per taxpayer means the income per taxpayer in each Si, Mati and Mura, which is calculated by dividing taxable income by the number of taxpayers.

NUMBER OF TAXPAYERS AND TAXABLE INCOME (1985)



CLASSIFICATION OF TAXABLE INCOME BY SI, MATI AND MURA (1985)



1. Regional Difference in Indices of Income

The national average taxable income per capita in Japan for the period from April 1, 1985 to March 31, 1986 was ¥933,000.

When the national average taxable income per capita is set at 100 and considered in terms of Si, Ku (in Tōkyō only), Mati and Mura, there are 34 Si, Ku, Mati and Mura with a level of 140 and over (1%). Of these, the level was highest in Tiyo-da Ku (Tōkyō) with 253.7. There were 81 Si, Ku, Mati and Mura with a level of less than 40 (2.5%). Of these, the level was lowest in Sirobe Mati (Okinawa) with 19.6. There are 10 prefectures with a value exceeding 100. Of these, the level was highest in Tōkyō with 140, lowest in Okinawa with 56.7.

2. Income and Expenditure Per Worker's Household

The average age of the head of a worker's household in Japan in 1984 was 42.2, the average number of family members per household being 3.87. The average number of workers per family was 1.62.

The average national net monthly income per household was ¥375,863. Most of this income was from wages and salaries, which amounted to ¥346,105 and accounted for 92.1% of the total monthly income. Other sources of income were from piecework at home, etc. The income of the head of a household was ¥294,354, that of its spouse ¥32,469 and that of other members of the household ¥19,281.

When the average net monthly income is divided into four groups and considered by prefecture, 1) of the prefecture whose annual income was less than ¥4,000,000, Siga had the highest average net monthly income with ¥274,948, while Okinawa had the lowest with ¥205,914; 2) in the group whose annual income was ¥4,000,000 - ¥6,000,000, Siga had the highest average net monthly income with ¥383,519 and Aomori the lowest with ¥316,440; 3) in the group whose annual income was ¥6,000,000 - ¥8,000,000, Simane had the highest average net monthly income with ¥494,697 and Tokushima the lowest with ¥426,378; 4) in the group whose annual income was ¥8,000,000 and over, the average net monthly income was highest in Tōkyō with ¥678,841 and lowest in Akita with ¥532,887.

The average national monthly expenditure per household was ¥332,273. Consumption accounted for most of this expenditure with ¥273,188, 82.2% of total expenditure. Of this, food expenses were largest with ¥75,663, accounting for 28.1% of expenditure.

When average net monthly expenditure is divided into four groups and viewed by prefecture, 1) of those prefectures whose annual income was less than ¥4,000,000, average monthly expenditure was highest in Tōkyō with ¥248,796 and lowest in Okinawa with ¥181,666; 2) in the group whose annual income was ¥4,000,000 - ¥6,000,000, it was highest in Ibaraki with ¥323,505 and lowest in Iwate with ¥278,878; 3) in the group whose annual income was ¥6,000,000 - ¥8,000,000, it was highest in Kagawa with ¥434,793 and lowest in Okinawa with ¥335,815; 4) in the group whose annual income was ¥8,000,000 and over, it was highest in Kagawa with ¥570,648 and lowest in Kagosima with ¥446,017.

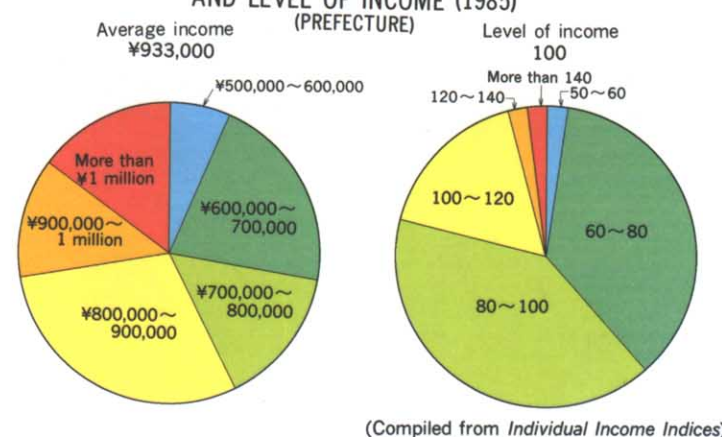
A worker's household means an ordinary household where more than two persons live and the head of the household is employed with a firm, a factory, a shop, a government agency or a school.

[Salient Points of the Legend and Map Compilation]

Net income and expenditure are the average amounts for the three-month period from September to November.

Of the income, non-current income means money received, and others. Of the expenditure, non-living expenditure means taxes, social insurance fees and others.

CLASSIFICATION OF THE VALUE OF INCOME PER TAXPAYER AND LEVEL OF INCOME (1985)



3. Amount of Savings and Liabilities Per Worker's Household

The national average of the amount of savings per worker's household in Japan as of November 30, 1984 was ¥5,632,000. Deposits and savings with post offices and banks accounted for the majority and of these the largest was "fixed deposits and savings" with ¥2,992,000 or 46.4% of savings.

When the percentage of the amount of savings in proportion to annual income is divided into four groups and considered by prefecture, 1) in the group whose annual income was less than ¥4,000,000, the percentage was highest in Tottori with 126% and lowest in Okinawa with 46%; 2) in the group whose annual income was ¥4,000,000 - ¥6,000,000, it was highest in Hiroshima with 123% and lowest in Okinawa with 64%; 3) in the group whose annual income was ¥6,000,000 - ¥8,000,000, it was highest in Saitama with 129% and lowest in Okinawa with 64%; 4) in the group whose annual income was ¥8,000,000 and over, it was highest in Kagawa with 153% and lowest in Okinawa with 77%.

The national average of liabilities per worker's household was ¥2,766,000. Liabilities for the purchase of houses and land amounted to ¥2,563,000, accounting for 92.8% of the total liabilities.

Households with a liability for the purchase of houses and land made up 31.6% of all worker's households. Of such households, those whose head was aged between 40-49 years accounted for 39.2%, this being the highest percentage of all.

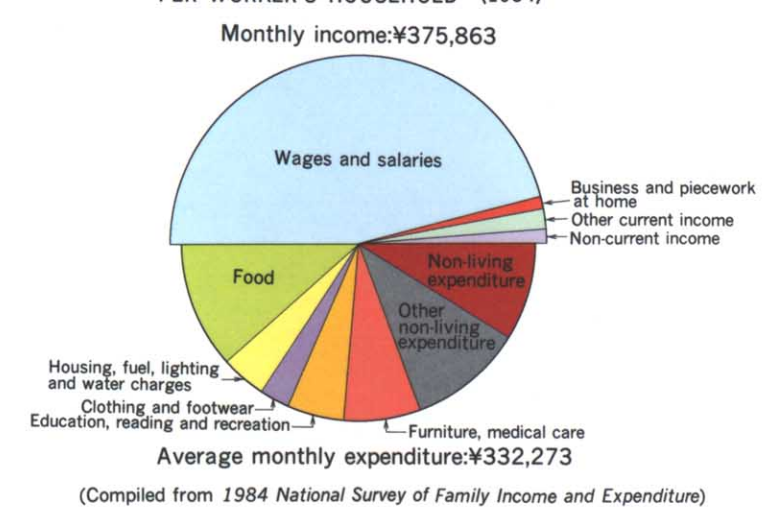
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In the breakdown of savings, "others" refers to savings at institutions other than banking organs such as deposits in firms (¥360,000 on average). In the breakdown of liabilities, "others" refers to monthly payments and yearly payments (¥200,000 on average).

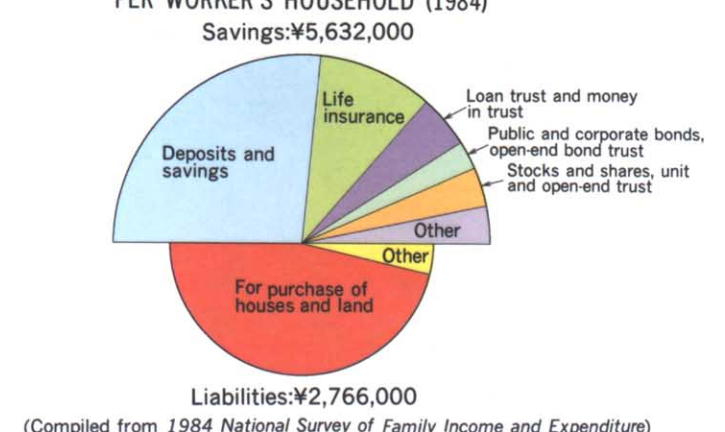
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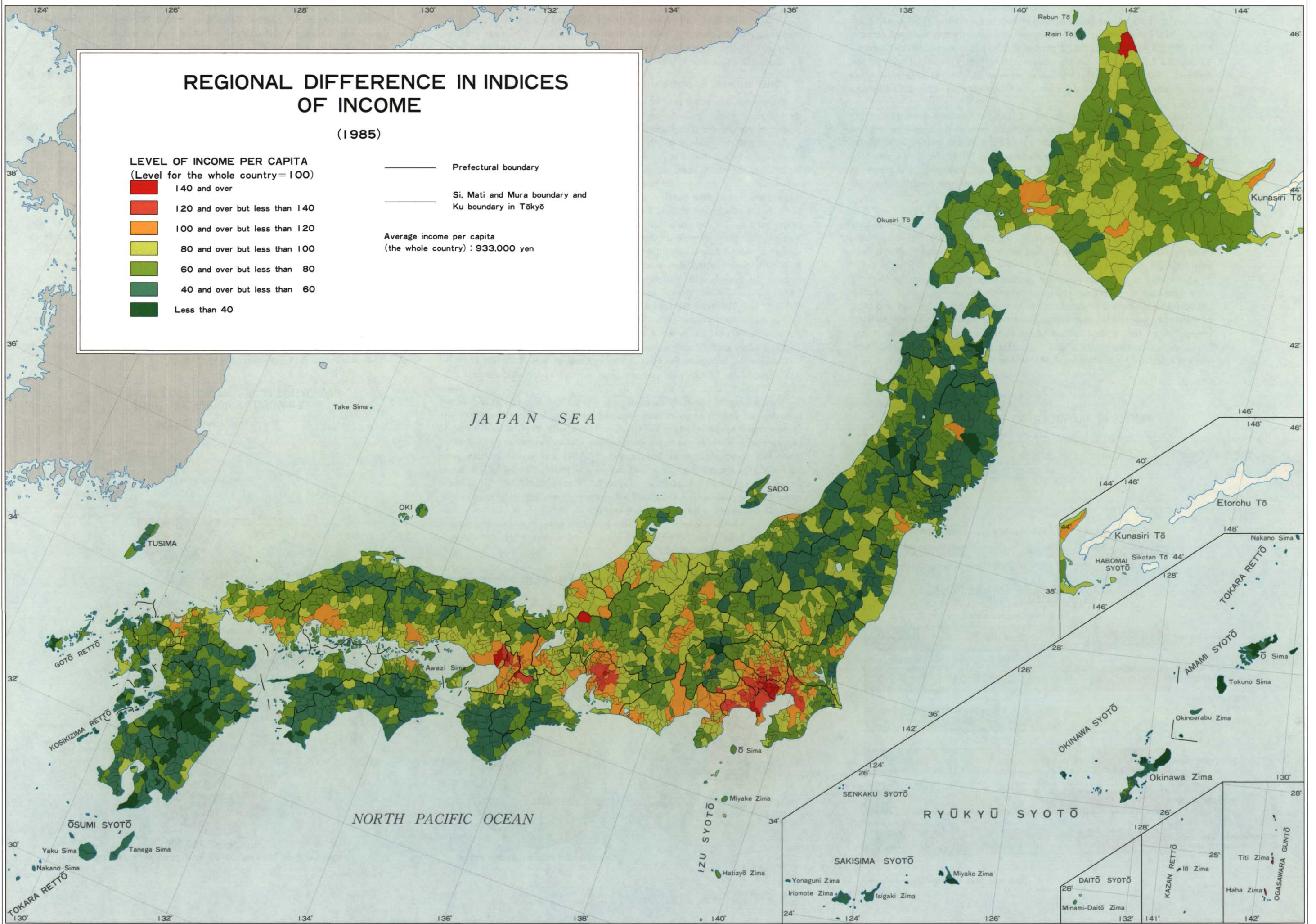
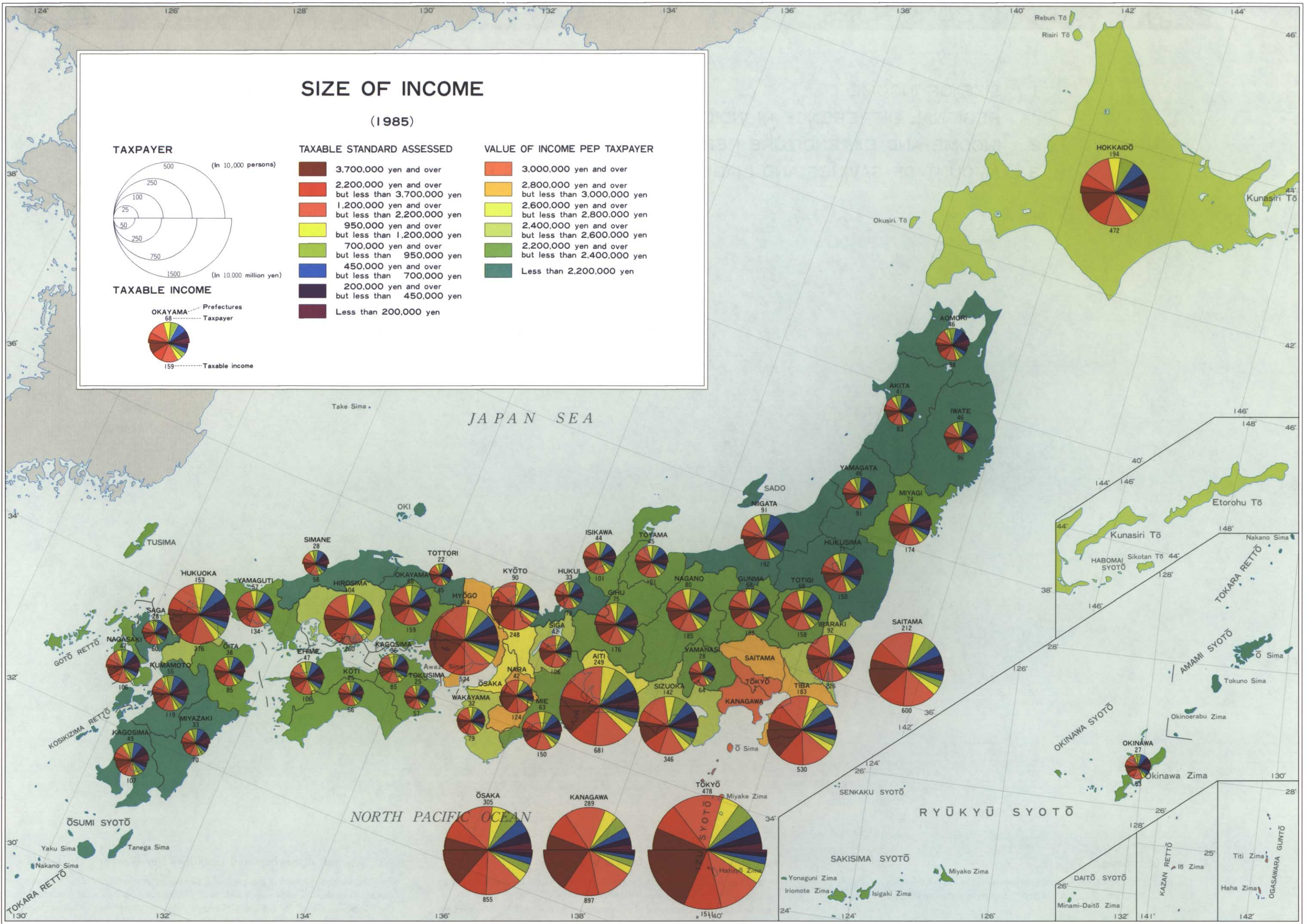
1. Inhabitant's Tax Research Society, *Individual Income Indices*, 1986
2. Statistics Bureau, Management and Coordination Agency, *1984 National Survey of Family Income and Expenditure*
3. Statistics Bureau, Management and Coordination Agency, *Annual Report on the Family Income and Expenditure Survey*, 1986

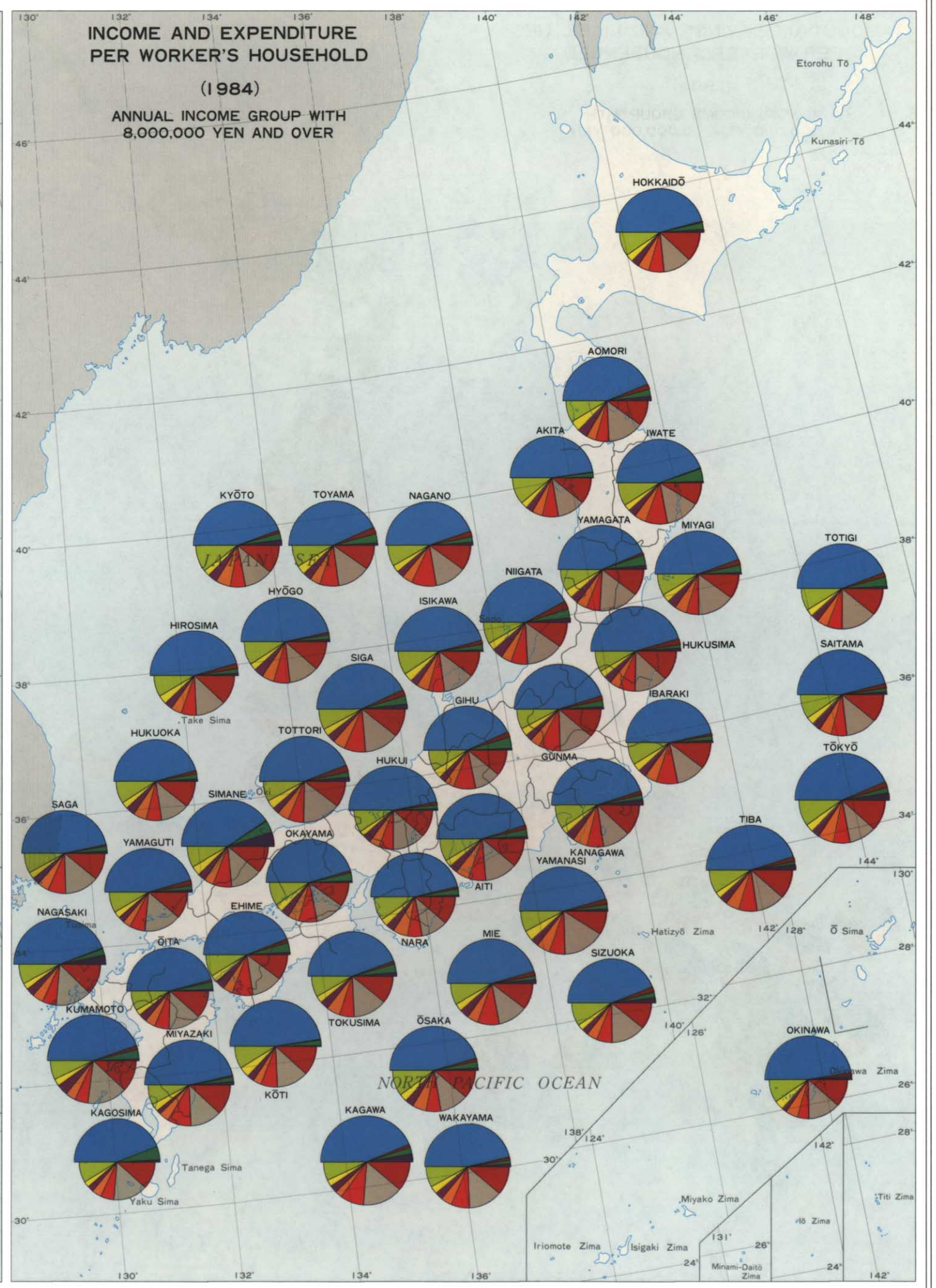
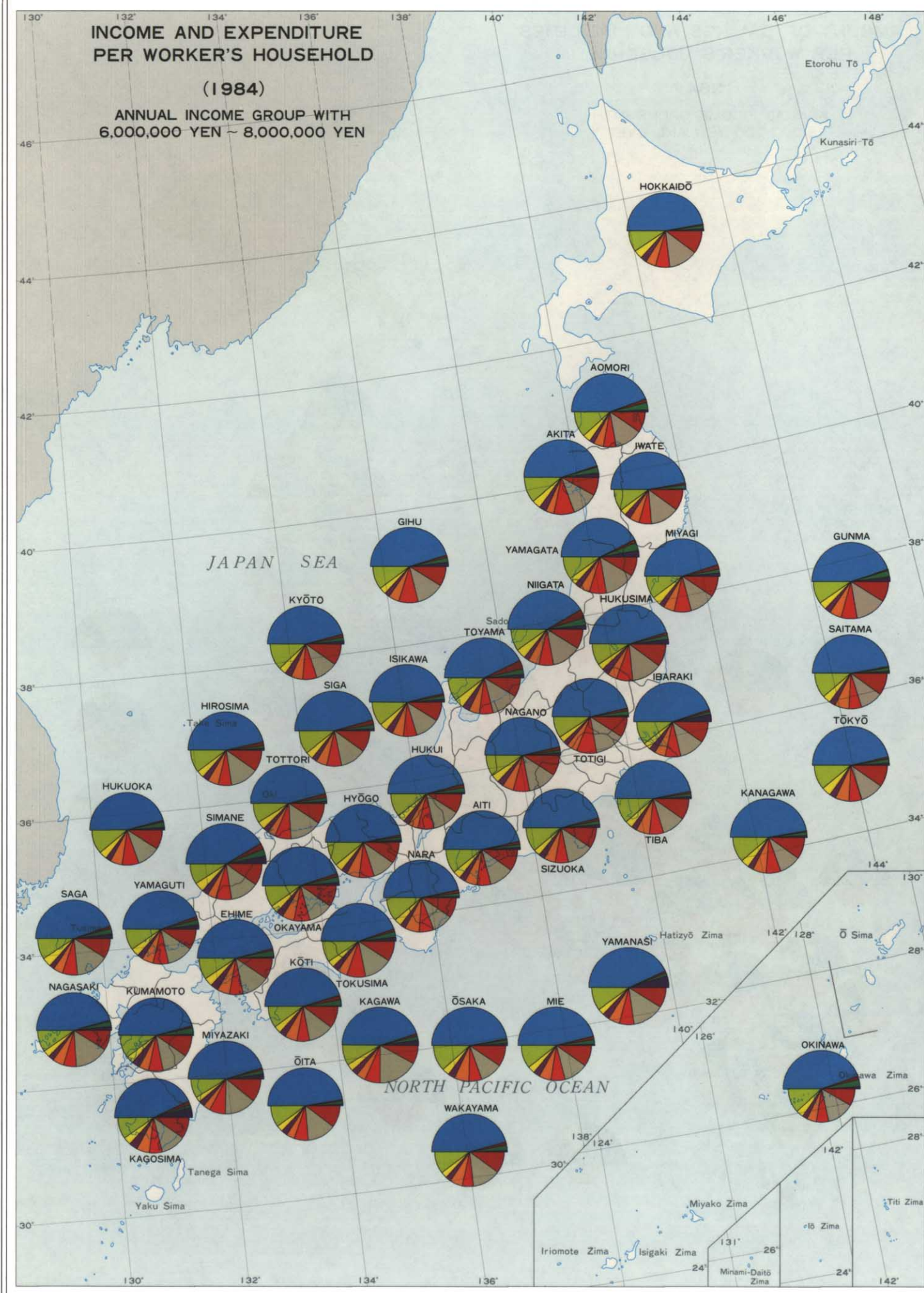
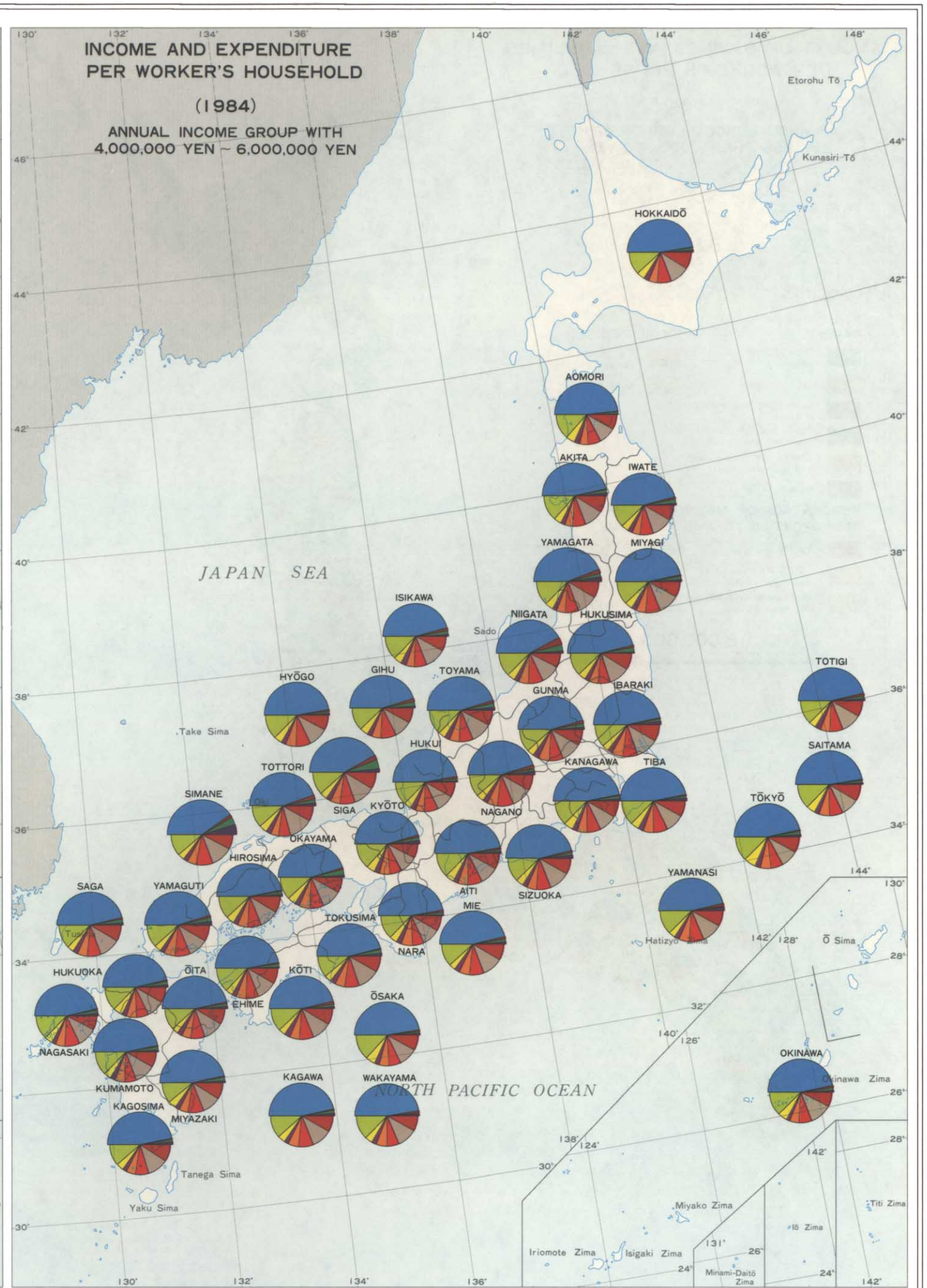
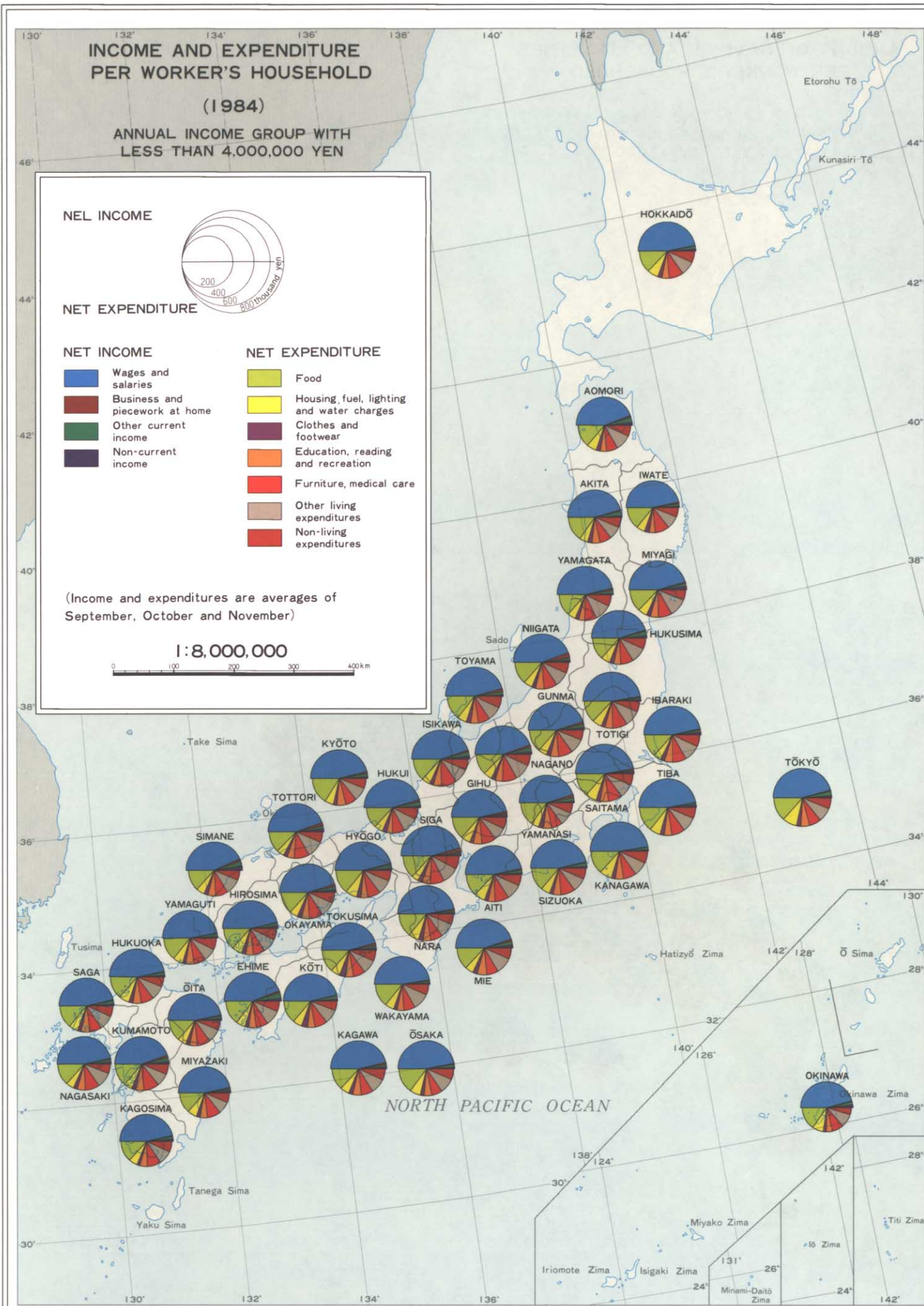
PROPORTION OF NET INCOME AND EXPENDITURE PER WORKER'S HOUSEHOLD (1984)



AMOUNT OF SAVINGS AND LIABILITIES PER WORKER'S HOUSEHOLD (1984)







AMOUNT OF SAVINGS AND LIABILITIES PER WORKER'S HOUSEHOLD

43.3

