

# 特別徴収のあらまし(英語版)

## An Outline of the Special Levy

### (*Tokubetsu Choshu*)

#### 1. 特別徴収とは What is *Tokubetsu Choshu* ?

特別徴収とは、給与支払者が市から送付された「市民税・県民税特別徴収税額通知書」に基づき、給与の支払をする際に納税義務者各人の税額を天引きし、翌月10日までに金融機関等でまとめて納入していただく制度です。

所得税のように、給与計算の際に支給額や扶養親族の有無に応じた税額を算定する必要はありません。さらに年間の給与額に対する年末調整や税金の精算といった処理も発生しません。

The *Tokubetsu Choshu* is based on the “Notice of Municipal Tax/Prefectural Tax Special Collection” 「*Shiminzei・Kenminzei Tokubetsu Choshu Zeigaku Tsuchisho*」 sent by the city to the wage payer. It is a system where taxes are deducted directly from the salary of each taxpayer and will be paid by the employer through a financial institution by the 10<sup>th</sup> of the following month. Similar to income tax, it is not necessary to calculate the amount according to whether or not you have dependant relatives or are receiving allowances at the time your income is calculated. In addition, year-end adjustments (*Nenmatsu Chousei*) and tax will not be calculated against your annual income.

#### 2. 給与所得者の納税とは What is tax payment of a salaried employee?

給与所得者の納税は、地方税法第321条の3（個人の市町村民税の特別徴収）等の規定により特別徴収が義務づけられています。

The tax payment of a salaried employee is a special levy required according to the rules of the Municipal Tax Law Article 321, Paragraph 3 “Special Levy of Individual Municipal Inhabitants Tax”.

### 3. 納入の仕組み System of payment of Special Levy

#### ①(給与支払報告書の提出)

事業所は、前年中の給与支払金額等を記入し、1月末日までに市役所へ提出します。

#### ① (Submit your Notification of Salary Payment)

The company/business fills in the details of the amount of salary paid in the previous year and submits the form to the City Hall by the last day of January.

#### ②(特別徴収税額の事業所への通知)

5月中旬ごろ、事業所あてに郵送します。

#### ② (Notification of the Special Levy Amount to the company/business)

This will be delivered by post to the business address around mid-May.

#### ③ (特別徴収税額の本人への通知)

で郵送された「特別徴収税額の通知書(納税義務者用)」を各人へ交付していただきます。

#### ③ (Notification of the Special Levy Amount to the individual)

The “Notification of the Special Levy Amount (to wage payer)” sent in is then sent to the individual.

#### ④(税額の徴収)

毎月の給与支払の際、通知書に記載されている月割の税額(6月～翌年5月まで)を各人の給与から天引きします。

#### ④ (Collection of Tax Amount)

When the salary is paid every month, the monthly taxable amount as written on the Notification form (from June to the May of the following year) is deducted from the individual's salary.

#### ⑤(税額の納入)

各人から天引きした市民税・県民税額を合計し、翌月の10日までに金融機関等で納入します。

#### ⑤(Payment of Tax Amount)

The total amount of Municipal and Prefectural Tax deducted from each individual is transferred by the company to a financial institution by the 10th of the following month.

