

# 個人住民税のあらまし

## Outline of Individual Resident Tax

### 1. What is the Individual Resident Tax?

In Japan, there are two types of taxes relating to personal income: **Income Tax** (National tax) and **Municipal & Prefectural Resident Tax** (Local tax). Payment of both taxes is compulsory. The tax paid to Hamamatsu City is the Municipal & Prefectural Resident Tax (Local Tax). The Municipal and Prefectural Resident Tax is divided and calculated under Municipal Tax and Prefectural Tax and collected in total by Hamamatsu City.

### 2. Persons who are required to pay the Municipal & Prefectural Resident Tax to Hamamatsu City

Persons who reside in Hamamatsu City as of January 1<sup>st</sup> of the current year are subjected to this tax.

**Resident Tax on individuals is determined by income earned in the previous year (The period between January and December).**

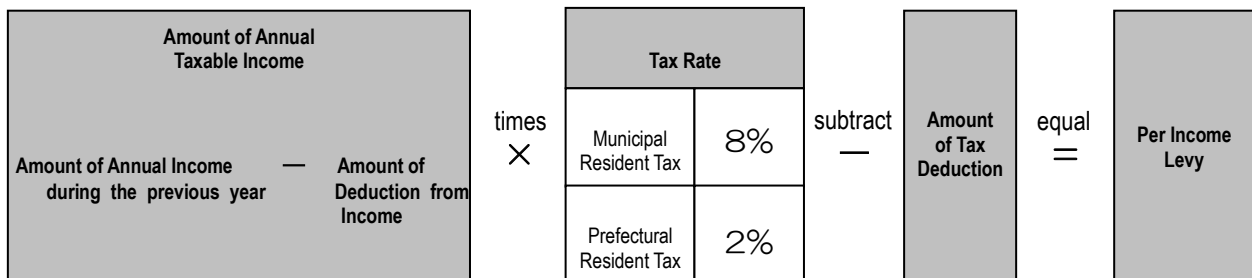
In cases where one may move after January 2<sup>nd</sup> from Hamamatsu City to another municipality, or move abroad, those who lived in Hamamatsu as of January 1<sup>st</sup> of that year are required to pay the tax in full to Hamamatsu City.

Furthermore, **if you leave Japan**, we will ask for the full payment of the tax amount. There is a “tax agent system” available and they can act on behalf of individuals with regard to taxation matters, **please contact the Hamamatsu City Municipal Tax Division.**

### 3. How to calculate Municipal & Prefectural Resident Tax

Your annual tax amount is calculated based on the per income levy and per capita levy in the Municipal & Prefectural Resident Tax. The amount resulting in the calculation of both rates will then become your annual Municipal & Prefectural Resident Tax.

- ① **Per Income Levy** Tax amount calculated is based on your income in the previous year.



- ② **Per Capita Levy** The amount is fixed if your Total Income Amount exceeded the designated amount.

Division	Amount of Tax
Municipal Resident Tax	3,500 yen
Prefectural Resident Tax	1,900 yen

#### 4. Period for tax payment and method of payment

##### Special collection

Tax payment will be divided into 12 installments and deducted automatically from salaries from June to May of the following year.

★ As a general rule, the special collection will be applied to salaried workers.

##### Ordinary collection

Tax payment will be divided into 4 installments over the year. Tax Payment Notices will be sent out by the city.

(The deadlines for payments are June 30<sup>th</sup>, August 31<sup>st</sup>, October 31<sup>st</sup> and January 31<sup>st</sup>)

※If the payment deadline is on a Saturday, Sunday or holiday, the payment due date will be adjusted to the following business day.

#### 5. About taxation certificates and certificates of tax payment

★ A taxation certificate and a certificate of tax payment are required when foreign residents renew their residence status.

Please be sure to pay your Municipal and Prefectural Resident Tax by the due date.

In addition, when there is a change in your taxation situation we may not be able to issue your certificate on the same day as your application.

#### «For inquiry»

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