

Tax Guide for Foreigners Working in Japan



1. Local Inhabitants' Tax

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Case 1: Mr. Hose 34 years old
Second year working in Japan Living alone in an apartment
Temporary Agency Worker Annual income ~ 3 million yen.

1 ■ 住民税の支払い方

A 会社があなたの給料から引いて役所に納付する場合と、
B 役所から来る通知をもって自分で、納付する場合があります。

2 住民税が給与から引かれ、あなたの代わりに会社が納付しているか確認してください。

3 会社が納付していない場合、毎年6月頃、納税通知書が来ます。

4 ■ 住民税納税通知書
住民税 個人の所得にかかる税金で前年の所得に応じて納める税金です。

5 役所又は銀行で支払いましょう。

▼ Chart Explanation ▼

1 How to pay local inhabitants' tax.

Two options:

A. Special Tax Collection

Paid at source through deduction (withholding) from salary. Your company deducts the tax amounts from your monthly salary, and pays to your local municipal administrative office.

B. Ordinary Tax Collection

Bring the tax notification you receive from your local municipal office and pay the designated amount on your own.

2 Please confirm with your company about your tax payment option.

3 If the tax is not deducted monthly from your salary, your local municipal office will send you a tax notification in every June. (Option B)

4 Local inhabitants' tax is made up from a per-capita levy and a levy on income. It is calculated based on your income in the preceding year. You can find the calculated amount on the inhabitants' tax notification.

5 Bring this notification with you to your local municipal office or nearest bank when making payment.

市民税・県民税納税通知書	期別	納期限	金額	領収証書	市民税・県民税領収済通知書
..... 殿	1期				納期限
	2期				
	3期				
	4期				
例示					督促手数料 123 延滞金 234 税額 345 合計 702

Tax Notification	Installment	Due Date	Amount	Receipt	Tax Receipt Notification
Mr.	1				Due Date
	2				
	3				
	4				
					Reminder Charge 123 Overdue 234 PaymentTax 345 PaymentTotal 702

■ Local inhabitants' tax for the current year is collected over the succeeding year. Please make sure to save up a portion of your annual income so that you will be able to make the tax payment next year.

Mr. Hose (Single)	
Annual Income	Tax/Year
7,000,000Yen	407,500 Yen
5,000,000Yen	263,500 Yen
3,000,000 Yen	129,500 Yen

▲Please prepare this amount!!▲

*These standard cases are only for reference purpose. Please consult your local municipal office for an accurate calculation.

1. Local Inhabitants' Tax	2. Health Insurance

2. Health Insurance

Case 2: Ms. Maria 40 years old
Female One Child Temporary Agency Worker
Annual Income ~ 4 Million Yen



▼ Chart Explanation ▼

1 勤務先に健康保険証をもらいましょう。

1 Receive your health insurance card from your work place.

2 もし、会社からもらえない場合、役所で加入する手続きが必要です。

2 In the case that you cannot receive a card from your work place, go to your municipal office where you can fill out the necessary forms to register for health insurance.

3 健康保険に入っていないと…

治療費が100% 自己負担になります

3 If you do not have health insurance and need medical care, you will have to pay the full amount of the doctor's fee.

4 健康保険に入っていれば…

治療費が30%で済みます

4 With health insurance, you will only have to pay 30% of the doctor's fee.

■ In Japan, everybody who lives here receives health insurance. You can be registered individually or through your company, so make sure to confirm the type of health insurance you have.

1. Local Inhabitants' Tax	
3. Automobile Tax and Light Motor Vehicle Tax	

3. Automobile Tax and Light Motor Vehicle Tax

Case 3: Mr. Kim 38 years old
Company Worker Annual Income 4 Million Yen
Possesses a light motor vehicle



▼ Chart Explanation ▼

1 4月1日にバイクや車を持っている人には、自動車税や軽自動車税がかかります。

1 An automobile tax or light motor vehicle tax is levied on persons who possess a motor vehicle as of April 1 of every year.

2 毎年5月頃、納税通知書が来ます。

2 Every year around May, a tax notification will be sent to your home

3 役所又は銀行で支払いましょう。

3 Bring this tax notification with you to your nearest municipal office or bank and pay the tax.

4 バイクや自動車の税金を支払わないと、差押さえ等の処分がありますので、期限内に支払いましょう。

4 If you do not pay the tax, your car or motorcycle may be seized. So please pay by the deadline.

■ The amount one must pay for the Automobile Tax and Light Motor Vehicle Tax is based on car model and engine type, and furthermore varies depending on municipality. For details, please contact your municipal office.

4. Fixed Assets Tax

Case 4: Mr. Yang 50 years old
With a wife and one child Company Worker
Annual Income ~ 8 Million Yen



▼ Chart Explanation ▼

1 1月1日に土地や建物を持っている人には、固定資産税がかかります。

1 Fixed Assets Tax is levied on persons who own land, a house, or a building as of January 1 of every year.

2 毎年4月頃、通知が来ます。

2 Every year around April, a tax notification from the municipal office will be sent to your home.

3 役所又は銀行で支払いましょう。

3 Bring this notification with you to your municipal office or nearest bank and pay the tax.

4 固定資産税を支払わないと、家の差押え等の処分がありますので、期限内に支払いましょう。

4 If you do not pay the tax, your house, land, and belongings may be seized. So please pay by the deadline.

1 もし、税金を支払わないままにしておくと

2 銀行の口座や資産が差押えられることがあります。

If you think you will not be able to pay the tax, go to your nearest municipal office for consultation. If you neglect to pay the tax by the deadline, you may be charged a fee or have your assets seized.

■ In Japan those who own a house or a plot of land must pay the Fixed Assets Tax.

Other taxes There exist other taxes in addition to those listed above. Please refer to the back for details.
When going to a consultation, bring with you the following items.
■Passport or another form of ID ■Tax Notification

Available Consultation Languages	English	Portuguese	Korean	Chinese	Spanish	Phone / Homepage Address
International Center (Wednesday) 19:00~21:00	●	●			●	055-228-5419 http://www.yia.or.jp
Korean Mindan Yamanashi			●			055-228-8814
China-Japan Culture and Information Center (Wednesday to Friday) 10:00~16:30				●		055-223-3134 http://www16.ocn.ne.jp/~zhongxin/
Group Aiming to integrate Multicultural Society-Heart 51		●			●	080-6703-2208

Useful Knowledge about Taxes in Japan

Why taxes are collected?

Tax revenues are used to pay for maintaining urban facilities and environmental services such as roads, water and sewerage systems, subways, garbage disposal, fire fighting and police services. They are also used to provide various welfare services such as pension, health care, education, etc. In other words, taxes are the "membership fee" for our society.

What type of taxes are we paying?

To Who?	What type of tax is it?	When is the tax levied?	When is the tax levied? ※Below are the typical case. Actual cases may vary.
Local Municipal Administrative Office	Individual Municipal Inhabitants's Tax	Levied along with prefectural taxes on persons who have earned a salary or business income in the previous year. The tax rate varies according to the income range.	① Special Tax Collection (for salary earners) →Paid monthly at source through deduction from your salary ② Ordinary Tax Collection (also for other income earners) →Four (4) installments per year starting from June.
	Fixed Assets Tax	Levied on persons who possess depreciable assets such as land, houses that are located in the ward.	Four (4) Installments per year starting from April
	Light Motor Vehicle Tax	Levied on persons who possess a light motor vehicle, an engine-powered bicycle, etc.	Once every year in April
	City Planning Tax	Levied at the same time as the Fixed Assets Tax.	Four (4) Installments per year starting from April (same as the Fixed Assets Tax)
	National Health Insurance Tax (National Health Insurance)	Levied on persons who do not enroll in workplace health insurance programs.	Eight (8) Installments per year starting from July to February in the next year ※The number of installments may vary.
Prefectural Tax Office	Enterprise Tax (for Self-Employed Individuals)	Levied on persons who operate business such as restaurants etc. (the tax rate is calculated based on the revenue)	Two (2) installments per year in August and November
	Real Property Acquisition Tax	Levied when acquiring depreciable assets such as land and houses.	Once when land and houses are acquired
	Automobile Tax	Levied on persons who possess motor vehicles.	Once per year in May
National Tax Office	Income Tax	Levied on all income a person earns in the year in question (salary income, business income, etc).	①The tax payments for salary income are carried out automatically by your company by deducting the amount from your salary each month. This is called "withholding tax." ②Person who earn other types of income must file tax returns and pay manually.

Inquiries about Municipal Taxes

•Municipal Offices

Please contact your local municipal office(City, Town, Village).

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