



Don't forget to pay residence tax!

What is residence tax?

Residence tax is a tax that must be paid to the local municipal office for those having a domicile within Japan as of January 1 with an income that is above a certain amount. This same obligation applies to foreign residents.

If residence tax is not paid, the resident may be denied resident status renewal, etc.



Residence tax payment method

The tax payment amount will be determined by the resident's income between Jan 1st and Dec 31st of the previous calendar year. Residence tax can be paid through two different methods.

①

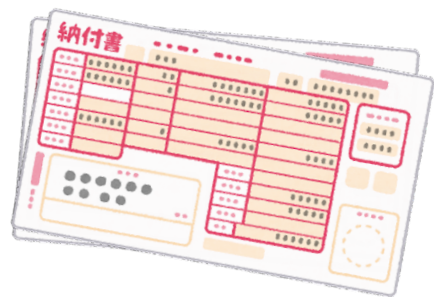


Salary deductions (Special collection)

The resident's employer will deduct tax payment from their salary and make the payment to the relevant municipality on the resident's behalf. Most workers' tax payments are handled this way. Residents whose company uses this payment method are not required to pay for residence tax separately.

*If you are not certain if your tax is paid via deduction, please check your salary payment slip or with your employer directly.

②



Direct payment (General collection)

A payment notice (with payment slip) will be sent to those eligible for residence tax by their local municipality around June every year. Residents should note the payment amount listed on the payment slip, and pay the required amount at their local bank or convenience store.

*Payment can be made either as a lump sum (1 payment) or 4 separate installments throughout the year. If you have difficulty paying residence tax in 4 installments, please contact your local tax office for support.

For those leaving Japan

Residents who cannot pay residence tax before leaving Japan must appoint a tax representative in Japan to complete the required tax procedures on their behalf after leaving the country. If a tax representative has been appointed, the resident must notify their local municipality.



For those struggling to pay tax due to COVID-19

Deferment of residence tax payment may be possible for residents in the below circumstances relating to COVID-19. When applying for deferment, please apply as soon as possible, and before the payment deadline at your local municipal tax office.

①



Residents with a considerable loss in financial assets

②



The resident or their family has fallen ill

③



The resident has closed their business, either temporarily or permanently

④



The resident's business has seen significant losses

Please consult with Hokkaido Foreign Resident Support Center, if you need interpretation.

Mon-Fri 9:00-12:00, 13:00-17:00



Consultations available in English, Chinese, Korean, Vietnamese, Tagalog, Thai, Russian, Spanish, Portuguese, Nepalese, Indonesian, Burmese, and Khmer.