

# Don't forget to pay Residence Tax!



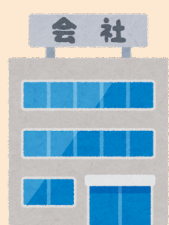
## What is Residence Tax?

If you have a residence in Japan as of January 1st, and your income is above a certain level, then you are required to pay Residence Tax to your local municipal office - irrespective of if you are Japanese or foreign.

## Payment method

The amount of your tax payment is determined by your income between Jan 1st and Dec 31st of the previous calendar year. You can pay your Residence tax in these 2 ways:

①

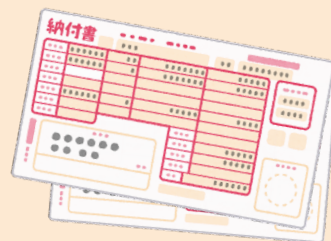


### Special collection - Salary deductions

Your employer will deduct the tax payments directly from your salary and make the payment to the relevant municipality on your behalf. Most workers' tax payments are handled in 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 ask your employer directly.

②



### General collection - Self payment

A payment slip will be sent to you in June from your local municipality. You can use this slip to pay your tax at a convenience store, bank, etc.

You can also arrange to have your payments automatically deducted from your bank account, if you apply separately.

\*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.

\*Please consult with your municipal office regarding payment via direct debit.

### If you don't pay Residence Tax...



When applying for an extension of your period of stay, to change your status of residence or other immigration procedures, the Immigration Bureau will always check the payment status of Residence tax. Not paying your Residence tax will negatively affect your application.

**\*This is especially true for Permanent Resident (PR) applications**

## For those leaving Japan

### A) If you have paid via "Special collection"

If you leave your company and depart the country, you can pay any outstanding Residence tax either ① by yourself (General Collection) or ② have your company deduct it from your salary or retirement allowance and pay it to the municipality on your behalf (Lump-sum Collection).



### B) If you have paid via "General collection"

If you are unable to pay your Residence tax (General Collection) in person, you can appoint someone living in Japan as a "tax agent". To do to this, you must notify your municipality of their status as your tax agent before you leave Japan. A tax agent can manage procedures such as receiving tax notices and paying taxes on your behalf.

## Foreigner Support Portal - "Taxes"

This is the Immigration Services Agency of Japan website that introduces the basic rules and systems of "taxes" in multiple languages.

[www.moj.go.jp/isa/support/portal/tax.html](http://www.moj.go.jp/isa/support/portal/tax.html)



English, Chinese, Korean, Vietnamese, Tagalog, Indonesian, Nepali, Thai, Burmese, Spanish, Portugese, Khmer, Mongolian, Turkish, Ukrainian

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

English, Chinese, Korean, Vietnamese, Tagalog, Thai, Russian, Spanish, Portuguese, Nepali, Indonesian, Burmese, Khmer