Q I've worked at a Japanese company for over 2 years. In March 2026, I plan to leave the company and return to my home country at the end of April. So far, residence tax has been automatically deducted from my monthly paycheck, but what will happen after I leave my job?

A

About residence tax for 2025

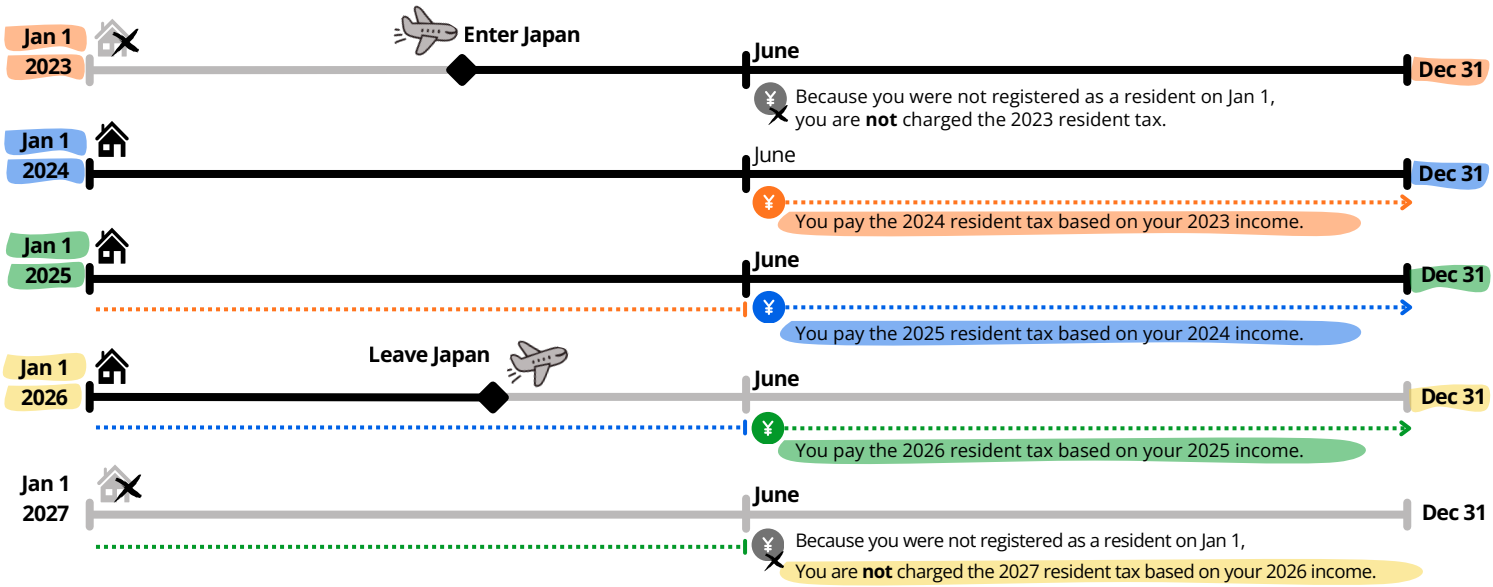
If your residence tax payments are automatically deducted from your monthly paycheck, but you end up leaving your job, you can pay the remaining residence tax for 2025 in one of the following ways. Please consult with your employer when deciding on a payment method.

1. General Collection: Using a payment slip sent by your local municipal office to your home, you can pay the remaining residence tax at a bank, convenience store, over the internet, etc. (Payment methods may vary between municipalities.)
2. Lump-sum Collection: Your company will pay the remaining owed residence tax to the municipality on your behalf by deducting the total unpaid amount from your salary or severance pay.

About residence tax for 2026

If you had a registered address in Japan as of January 1, 2026, and your income was above a certain amount in 2025, you will be subject to residence tax for 2026. Even if you leave Japan, you are still required to pay this residence tax.

You will need to pay the 2026 residence tax via General Collection. Payment slips will be sent around June 2026 by the municipality where you were registered as a resident on January 1. If you have already left Japan by then, you will be unable to receive the slips and make the payment. Therefore, before leaving Japan, you need to appoint a resident in Japan as your tax representative and inform your municipality. For details on how to apply, please contact your municipal office.



Caution

- If you fail to pay by the due date, you will also be required to pay a late penalty in addition to the taxes owed.
- If you fail to pay residence tax, there is a chance that future applications for extension of period of stay, change of residence status, or permanent residency may be denied.
- If you leave the country *after* June and pay the full amount of the owed residence tax before you leave, you do not need to appoint a tax representative.

References

Don't Forget to Pay Residence Tax!
(Hokkaido Foreign Resident Support Center)

Language: Japanese, English, Spanish, Chinese (simplified・Traditional), Korean, Tagalog, Vietnamese, Thai, Ukrainian

Don't Forget to Pay Residence Tax!
(Ministry of Internal Affairs)

Language: Japanese, English Chinese, Vietnamese, Portuguese