Don't forget to pay residence tax!



Based on information from the Ministry of Internal Affairs and Communications, the Ministry of Justice, and the City of Sapporo's websites.

What is residence tax?

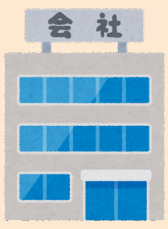
Residence tax is a tax that every resident in Japan, regardless of their nationality, pays to their local municipal office. You must pay this tax if you have an address in Japan as of January 1st and your income is above a certain threshold. This also applies to those who leave Japan after January 2nd.

Payment methods

The amount of your tax payment is determined by the income received between January 1st and December 31st of the previous year. There are two different ways to pay residence tax: through deductions from your salary, or directly by yourself.

❶





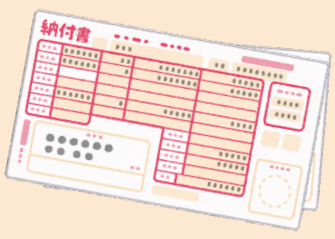
Special Collection - salary deduction

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 uncertain whether your tax is paid via Special Collection, please check your salary payment slip or ask your employer directly.

❷





General Collection - paying by yourself

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

You can also pay via automatic transfer from your bank account. In this case, an application is required.

*Generally, the annual tax amount is paid in four installments (four terms). If you have difficulty paying the tax even in four installments, please consult the tax counter of your local municipal office.

**For bank transfer applications, please consult your local municipal office.



When you apply for an extension of your period of stay, a change of status of residence, etc., the Immigration Bureau will also check the payment status of your residence tax. Not paying your residence tax may negatively affect your application.

*This is especially true for Permanent Residence (PR) applications.

If you leave your job

If you have been paying residence tax through salary deductions and leave your job, you will be required to settle any unpaid residence tax, using one of the methods ❶ to ❸ listed below. Please consult with your employer regarding which method to use.

❶ Pay by General Collection.

❷ Have all unpaid residence tax deducted from your salary or retirement allowance, while your employer will pay the amount to your municipality.

❸ Continue paying through salary deductions at your new workplace.



Residence tax when you leave Japan



For information on residence tax payment after retirement, or whether you have to pay residence tax after leaving the country, please check out the following multilingual leaflet.

www.hiecc.or.jp/soudan/info/detail.html?pid=1064208297700

Foreign Resident Support Portal: Taxes



This website from the Immigration Services Agency introduces the systems and basic rules of the various taxes in multiple languages.

https://www.moj.go.jp/isa/support/portal/