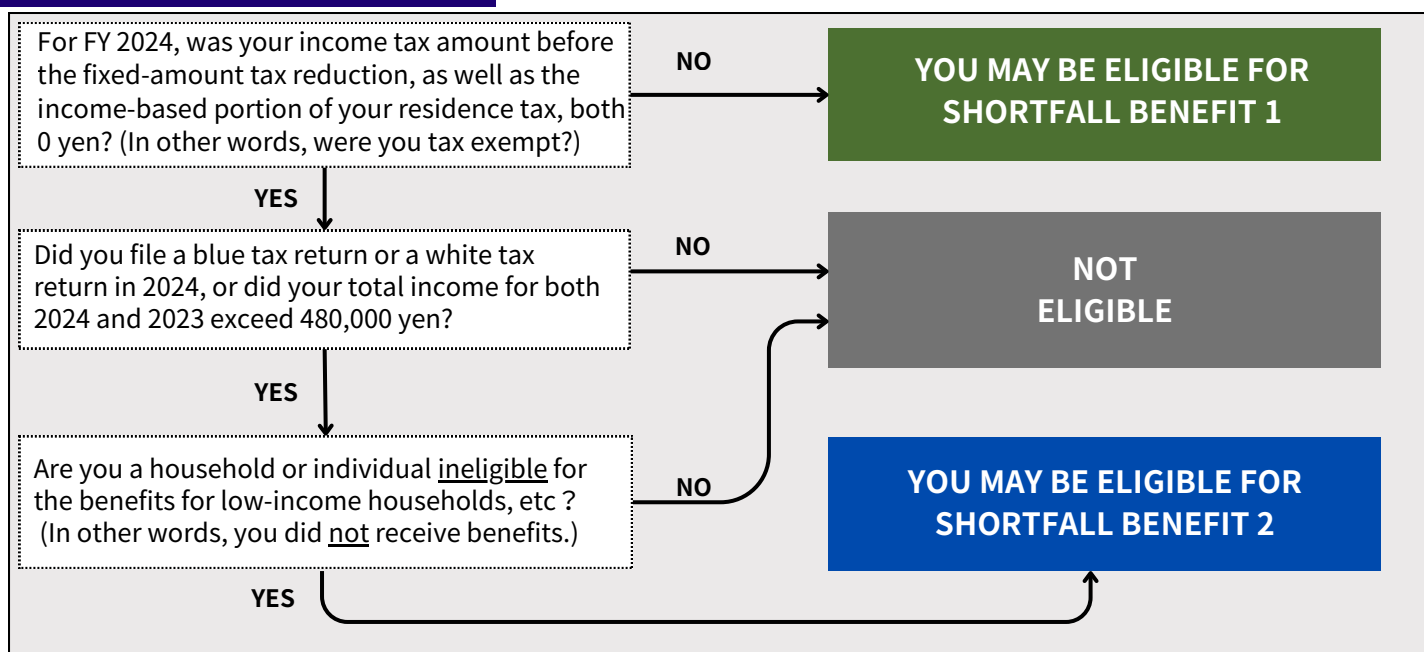


FY 2025 (R7)

## Fixed-Amount Tax Reduction Supplementary Benefit (Shortfall Benefit)

The "Fixed-Amount Tax Reduction Supplementary Benefit (Shortfall Benefit)" will be provided by the municipality in which you were registered as a resident on January 1, 2025. For information on eligibility and necessary procedures, please see the details below.

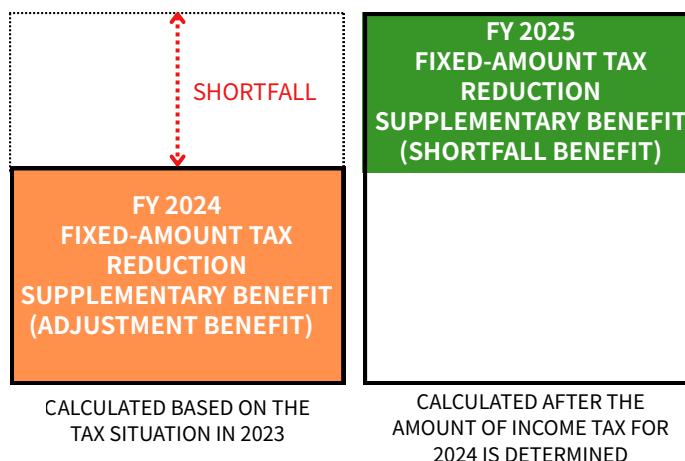
### Who is eligible?



### SHORTFALL BENEFIT 1

The amount of the "Fixed-Amount Tax Reduction Supplementary Benefit (Adjustment Benefit)" for 2024 (R6) is calculated based on the tax situation in 2023 (R5). If, after the amount of income tax for 2024 is determined, it is found that **the initial adjustment benefit amount is insufficient due to certain circumstances, such as a change in income** compared to 2023, an additional payment will be provided as a "Fixed-Amount Tax Reduction Supplementary Benefit (Shortfall Benefit)".

&lt;EXAMPLE&gt;



### Examples of eligible recipients



- Your income in 2024 decreased compared to 2023.
- There was an increase in the number of dependents in 2024, due to childbirth, etc.
- There was a revision in your tax amount after the initial adjustment benefit was paid.
- You had no income in 2023 and started working in 2024 (ie. new graduates entering the workforce, foreign workers who entered Japan in 2024, etc.). etc.

## SHORTFALL BENEFIT 2

In principle, a fixed amount of 40,000 yen per person will be paid as the "Fixed-Amount Tax Reduction Supplementary Benefit (Shortfall Benefit)" to those who meet all the following requirements.

### Eligibility requirements:

**1. The amount of your income tax for 2024 and the amount of the income-based portion of your Residence Tax for FY 2024 are both 0 yen (= tax exempt)**

**2. You do not qualify as a dependent family member under the tax system**

The following individuals are eligible:

- Those who filed a blue tax return or a white tax return\* in 2024
- Those whose total income for both 2024 and 2023 exceeded 480,000 yen

\*Those working in a business run by a relative (except those eligible for the spousal deduction (dependents))

**3. You are not eligible for benefits for low-income households (You are not the head or member of a subsidy-eligible household, or a benefit recipient)**

Benefits for low-income households:

- Benefit for households exempt from residence tax in FY 2023 (70,000 yen per household)
- Benefit for households subject to only the fixed portion of residence tax in FY 2023 (100,000 yen per household)
- "Additional Child Allowance" for low-income households with children (50,000 yen per eligible child)
- Benefit for households newly exempt from individual residence tax in FY 2024 (100,000 yen per household)

### **Examples of eligible recipients**

- Those who work part-time for their spouse's private business
  - Those who receive pension income and are not considered dependents of the head of household
- etc.



## What procedures are required?

**The necessary procedures and deadlines vary depending on your municipality.**

In principle, eligible individuals will receive the documents regarding the shortfall benefit (including notifications, confirmation letters, and application forms) from the municipality where they were registered as a resident as of January 1, 2025.

**Check the documents received and complete the necessary procedures by the deadline.**



**You will need to file a claim in the following cases:**

- You have received the documents for the Shortfall Benefit, but believe you need a recalculation of the benefit amount
- You have not received the documents for the Shortfall Benefit, but believe that you are eligible

\*Check with your municipality regarding the procedure for filing a claim.

## Where can I make an inquiry?

**Please contact the local municipality where you reside.** Many municipalities have dedicated call centers, so be sure to check the appropriate contact information in advance. If you find it difficult to inquire yourself, please contact the Hokkaido Foreign Resident Support Center.



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