

Tax

The Tax System

Foreign nationals working in Japan are also required to pay income tax (the national government tax) and residential tax (the local government tax for Niigata Prefecture and Nagaoka City). The residential tax is imposed depending on your previous year's income. People who must pay the residential tax are those who live in a certain municipality in Japan as of January 1st, irrespective of their nationalities. When you move to another municipality, your residential tax will be collected by the municipality in which you have your residential address as of January 1st.

If you are employed, your annual residential tax from June of one year to May of the following year is divided by 12 and automatically withdrawn from your monthly wages. If it is not, a residential tax bill will be sent to you.

A residential tax bill for the previous year will be sent to you in June (e.g. in June 2021 for income in 2020) after the total amount of your income for the previous year has been determined. When paying this residential tax, you have a choice of a one-time payment or four installment payments.

Late charges are continually added until your payment is completed.

When foreign nationals leave Japan for good, they are required to complete their tax payments prior to departure. Leaving Japan for good does not mean that your residential tax payment for the year is canceled.

If your total amount of income for the previous year is relatively small, you may not be required to pay the residential tax. In such a case, a residential tax bill will not be sent to you.

For further information about the residential tax:
Citizens' Tax Division, Nagaoka City Office
Phone: 0258-39-2212

For further information about the income tax:
Nagaoka Tax Office Phone: 0258-35-2070

税金

[税金制度]

所得税(国の税金)と住民税(新潟県と長岡市の税金)は日本で働いている外国籍の人も払わなければなりません。住民税は前年の収入で決められます。どの国籍の人も1月1日に住んでいた市町村に住民税を払わなければなりません。ほかの市町村に引越しても同じです。

働いている人の住民税は、6月からその次の年の5月まで、1年分を12で割って、毎月の給料から自動的に差し引かれます。給料から差し引かれないときは、納税通知書が郵便で送られてきます。納税通知書は、年間総所得が確定した後、翌年の6月に送られて来ます。税金は、一度に全額払う方法と4回に分けて払う方法があります。支払いが遅れると、支払いが終わるまで延滞金が増えられます。

日本から帰国する時は、出発する前に税金を払い終わってください。日本から帰国した後、再入国をしない時でもその年の住民税は払わなければなりません。

前年の総所得がかなり少ない時は、納税通知書は送られて来ません。その場合は、住民税を払わなくてよいです。

問い合わせ
住民税について:
市民税課(0258-39-2212)

所得税について:
長岡税務署(0258-35-2070)

Tax Withholding Slips and Filing Final Tax Returns

In Japan, income earners are required to pay income tax (*shotokuzei* しょとくぜい・所得税) and residential tax (*juminzei* じゅうみんぜい・住民税). The income tax is customarily deducted from your earnings when a payment is made by your employer. Then, the deducted amount for the income tax is paid to the government's tax office (*zeimusho* ぜいむしょ・税務署). This custom of prior deduction of income tax from your earnings is called *gensen chōshū* (げんせんちょうしゅう・源泉徴収).

The appropriate annual amount of income tax to be paid is finally computed when all the earnings of the year are determined at the end of the year to find out whether you have paid too much or too little.

You are required to file a final income tax return if you have received payments from multiple employers. This filing is called *kakutei shinkoku* (かくてい しんこく・確定申告).

Tax withholding slips (*gensen chōshūhyō* げんせんちょうしゅうひょう・源泉徴収票) that were sent to you from your employer(s) are needed when you file a final income tax return.

In addition to this, due to the introduction of the Individual Number (*Kojin Bangō* / My Number) System, your individual number and personal identification documents (such as your residence card) are needed when you submit your final income tax return form and other necessary documents.

If the total amount of your earnings is relatively small, there is a possibility that you will be able to have some of your income tax returned. This practice is called *kampu* (かんぷ・還付).

On the contrary, you may be required to pay additional income tax if income taxes have not been deducted from relatively large amounts of your other additional earnings.

For further information, please contact:
Nagaoka Tax Office/Nagaoka *Zeimusho*
ながおか ぜいむしょ・長岡税務署
Phone: 0258-35-2070

Citizens' Tax Division, Nagaoka City Office/
Nagaoka *Shiyakusho Shiminzei Ka*
ながおか しやくしょ しみんぜいか・長岡市役所市民税課
Phone: 0258-39-2212

National Tax Agency's Web Site:
Japanese:
<https://www.nta.go.jp/index.htm>
English:
<https://www.nta.go.jp/english/index.htm>



源泉徴収票と確定申告

収入のある人は所得税と住民税を払わなければなりません。所得税は、給料から差し引かれて、税務署に納められます。

所得税が先に給料から差し引かれることを源泉徴収と言います。

1年間に払わなければならない所得税額は、年間総所得が確定した年末に、先に払われた所得税が多すぎるか足りないかで調整されます。

複数の職場から給料をもらった時は、確定申告をしなければなりません。

確定申告をする時は、職場から送られて来た源泉徴収票のほか「マイナンバー」と「本人確認書類(在留カードなど)」が必要です。総所得がかなり少ない時は、納めた所得税がいくらかは戻されることもあります。このことを還付と言います。

反対に、かなり高額の入りがほかにあり、そこから所得税が差し引かれていなければ、追加の所得税を支払わなければならないこともあります。

問い合わせ:
ながおかぜいむしょ
長岡税務署
(0258-35-2070)

しみんぜいか
市民税課
(0258-39-2212)

こくぜいちょう
国税庁 ホームページ

日本語:
<https://www.nta.go.jp/index.htm>

英語:
<https://www.nta.go.jp/english/index.htm>

