# **Overview of Residence Tax**

- Individuals who lived in Kobe City as of January 1<sup>st</sup> of this year, have to pay residence taxes in Kobe City.
- ◆ You pay municipal and prefectural taxes together at the same time. They are <sup>L けんみんぜい</sup> called "shikenminzei" (市県民税) in Japanese.
- ◆ "Shikenminzei" is also referred to as "juminzei" (residence tax, 住民税). They are different names for the same tax.



You will be in trouble if you do not pay your residence taxes

- I. You cannot renew (receive an extension on) your visa.
- 2. Kobe City will forcibly withdraw the unpaid residence taxes from your salary and/or bank account.
- 3. You will be subject to late fees.

• The difference between your residential location and where you pay taxes

You pay taxes based on where you lived as of January 1<sup>st</sup> of this year.

Timeline		2020			2021			2022		2023	
Reference Date for		2020 F		2021 Fiscal Year			2022 Fiscal Year		202	3 Fiscal Year	
Residence	lesidence Tax		January 1st, 2020		anı	uary 1st, 2021		January 1st, 2022		January 1st, 202	
$\downarrow$					↓			$\downarrow$	$\downarrow$ $\downarrow$		
Place of Residence	Overseas		Nagoya		Osaka		Kobe			Overseas	
Event			Moved to Nadova		Moved to Osaka on December 1st, 2020		Moved to Kobe City on February 1st, 2021			Moved overseas on March 1 st, 2023	
Fiscal Year of Residence Tax		2020	2020 Fiscal Year		20	2021 Fiscal Year		2022 Fiscal Year 2023		2023	Fiscal Year
Where to Fi Returr		<	N/A			Osaka City		Kobe City		Ko	obe City
Where to Residence	'	N/A		Osaka City Kobe City Kobe City		obe City					
	Where to Obtain Certificate		N/A			Osaka City		Kobe City	Kobe		obe City

### I. Filing a tax return (Submitting tax documents to the government office)

The amount of residence tax depends on how much you received from January 1<sup>st</sup> through December 31<sup>st</sup> of the previous year.

If you receive a salary, your employer will file the paperwork with Kobe City.

If your employer does not file tax paperwork for you, you must file a tax return to Kobe City.

※ Please obtain a withholding slip for the prior year ("gensen choshuhyo", 源泉徴収票) from your employer.

## 2. The calculation of residence tax

Kobe City determines your residence tax status based on the amount of money you received in the previous year.

- かぜい
- Taxable ("kazei", 課税): Individuals who receive I million yen or more must pay residence tax.
  - ひかぜい
- Tax-exempt ("hikazei", 非課税): Individuals who receive less than 1 million yen are exempt from paying residence tax.

In the following cases, residence tax will be reduced or totally exempted.

- You have a disability (you have a Disability ID, "shogaisha techo", 障害者手帳)
- You are a single parent (a parent who is raising their child(ren) without a spouse.)
- You are a widow (① a widow whose husband passed away, or

② a woman who is divorced and financially supports her dependents)

■ You are a minor (between 0 and 17 years old)

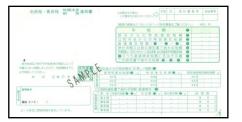
#### 3. Payment of residence tax

Kobe City sends a **Tax Notice** ("nozei tsuchisho", 納税通知書) by mail to people who have to pay residence tax.

#### Individuals who receive a Tax Notice must pay residence tax.

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This form is sent to your employer



This form is sent to your home

# About Residence Tax certificates

Municipal/Prefectural Tax Taxable (Tax-Exempt) Income
 Uthatevolues かぜい ひかぜい しょうめいしょ
 Certificate, 市県民税所得・課税(非課税)証明書

 $\rightarrow$  This certificate shows how much you earned in the previous year, and how much residence tax you owe.

\* If Kobe City does not possess your residence tax data, you cannot obtain <u>this certificate</u>, so please file a tax return for residence tax with Kobe City. If you had no earnings, file your return stating that you had "no (0 yen) earnings".

- Tax Payment Certificate, 納税証明書
  - $\rightarrow$  This certificate shows your tax payments made to Kobe City.

\* You cannot obtain this certificate if you have not paid residence taxes to Kobe City.

Places that issue certificates

 $\rightarrow$  Ward offices, branch offices, satellite offices, certificate issuing centers, Shinnagata Government Building 2F

• Required documents for obtaining certificates

ightarrow Photo ID, such as your foreign residence card or passport

300 yen per certificate

If you have questions, please contact:

TEL. 078-647-9300 (Kobe City Municipal Residence Tax Division)