

**FY 2024 Municipal Resident's tax , Metropolitan Resident's tax and Forest Environmental Tax****The tax notice and guidance of tax determination**

We thank you for your constant understanding and support for the ward administration. Resident's tax of FY **2024** has been determined, hereby we send you the tax notice.

Please read through this guidance and the back side of the tax notice in order to view the tax notice.

**1. Overview of Resident's tax**Taxpayer in Setagaya City

Resident's tax of FY **2024** would be taxed to those who live in Setagaya City as of January 1<sup>st</sup>, **2024**, and the taxation is based on their income of 2023 (January 2023 to December 2023).

※Those who moved out Setagaya City after January 2<sup>nd</sup>, but had their address in Setagaya City as of January 1<sup>st</sup>, 2024, would be required to pay Resident's tax to Setagaya City, but would not to be required to pay Resident's tax to the Municipal Office of where they moved in.

About Resident's tax

Resident's tax includes Municipal Resident's tax(ward tax) and Metropolitan Resident's tax(prefectural tax) and both tax needs to be paid to the Municipal Office. Since Tokyo 23 wards are regarded as "Special wards", it is called Municipal Resident's tax instead of ward tax.

Per Capita Levy and Per Income Levy

There are Per Capita Levy and Per Income Levy in Municipal Resident's tax and Metropolitan Resident's tax.

○**Per Capita Levy**...The amount is fixed if your Total Income Amount exceeded the designated amount.  
Municipal Resident's tax:¥3,000 Metropolitan Resident's tax:¥1,000 Total:¥4,000

○**Per Income Levy**...The amount is calculated according to the income of FY2024.

※Please refer to the symbol ★ on the left top of page 2 for information on the total income.

**2. Payment**

[(1)If Tax Payment Slip is enclosed]

① Please pay your tax at a financial institution, etc. with Tax Payment Slip before due date.

A delinquency charge may be applied after the due date. Be sure to pay your tax before due date.

② If you received Tax Payment Slip both for entire period 【for lump-sum payment only】 (Annual Tax Amount / 1 slip) and for quarter year (1st period to 4th period / 4 slips), For the payment, please choose whichever is more convenient for you, the one-time full payment slip or the payment in four-time installments slip.

**Please avoid overlap payment of two different methods of payment.**

**【Payment due date】** ●Tax Payment Slip for entire period: June 30

●Tax Payment Slip for quarter year: Last days of June, August, October and January of the following year (When the payment due date falls on a Saturday, Sunday or holiday, the next business day becomes the due date.)

③ Tax Payment Slip for entire period is not enclosed if 1 – 3 Tax Payment Slips for quarter year are enclosed.  
Please pay your tax with Tax Payment Slip for quarter year.

④ Even if you receive a bank transfer request form, the tax payment successor cannot make a bank transfer.  
please note.

[(2)If Tax Payment Slip is not enclosed]

①Tax Payment Slip will not be enclosed if you pay tax by bank transfer. Please ensure that you maintain a sufficient balance in your account, since Resident's tax is automatically drawn from your registered financial

institution account.

②Tax Payment Slip will not be enclosed if you are receiving public pension and Automatic Collection from Public Pension remains active, as Resident's tax is automatically deducted from your public pension.

※Applied to those who have any amount printed except for ¥0 on all the section of column 19 and 20 on page 3.

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### 3. The Tax Notice Sample and its contents

<Principles of calculation of Municipal Resident's tax, Metropolitan Resident's tax and Forest Environmental Tax>

Amount of earned income – Necessary expenses※1 ⇒ Total Income Amount ★ ⇒ **ア** Gross Income Amount etc.★ – **イ** Deductions from Income ⇒ **ウ** Taxable Income ( less than ¥1,000 is round-down) x **エ** Tax Rate ※2 ⇒ **オ** Calculated Taxation on Income Basis – **カ** Amount of Tax Credit (e.g. Housing Loan) – **キ** Amount of Income Deduction by Allotment/Transfer of shares etc. ⇒ **ク** Balancing Taxation on Income Basis + **ケ** Per Capita Levy Amount + **コ** **Forest Environmental Tax** = **サ** Annual Tax Amount

※1 If you have earned income, Deduction of earned income would be subtracted. If you have income from public pension, Deduction of public pension would be subtracted. (Please see “3. Income Amount” on the back side of tax notice.)

※2 Separate Self-Assessed taxation would be categorized differently from the other income method like salary, so the tax rate for the calculation would be taken form Separate taxation.

★ Total Income Amount...Total sum of various taxable income

Total Income Amount means a total sum of various income amounts after applied an aggregation of profit and loss (Note). However, it would be specified as followings.

- Report Separate taxation income means the Income Amount without Special deduction.
- Combined Long-term capital gains and Temporary Income would be a half amount of grand total.
- The amount of loss before applied carryover.

(Note) Aggregation of profit and loss means to apply the deduction upon the loss of Real estate Income, Business Income, Capital Gains and Timber Income in a certain regulated order.

☆Gross Income Amount etc....the amount of loss prior to the previous fiscal year that is admitted to be carryover from Total Income Amount

#### **ア** Income Amount

Earned income – Necessary Expenses

※Please see “3. Income Amount” on the back side of tax notice for calculating method of Income Amount (from the Total Amount of earned Income) and Miscellaneous Income (in relation to public pension).

【Those who have any notes in this column】

Please read the notes carefully in the cases like followings.

- There is Automatic deduction on salary
- There would be a tax return. And so on.

#### **エ** Tax Rate 【The rate for A:Total Income, H:Timber Income ▪ Retirement Income】

Municipal Resident's Tax	6%
Metropolitan Resident's Tax	4%

※Please see “5. Tax Rates” on the back side of tax notice for the tax rate of Separate Taxation(B-G)

#### **カ** Tax deduction amount

## キ Deduction for transfer income for stocks etc. and dividends

※Please refer to Section 6 “Amount of Tax Credit Deduction” on the back of Tax Notice.

## ケ Per Capita Levy Amount

If you have income more than the specified amount, you will be taxed ¥4,000 (¥3,000 for Municipal Resident's tax and ¥1,000 for Metropolitan Resident's tax).

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## イ Types of Deduction from Income

Deduction for Accidental Loss	Cases in which the house or the house holds are damaged by disasters or thefts, or which unavoidable expenses occur due to disasters.
Deduction for Medical Expenses	Cases in which taxpayer paid expenses of medical treatment, or purchased specified over-the-counter drug and the likes for his/her own purpose or for his/her family members who are financially dependent to the taxpayer.
Deduction for Social Insurance Premiums	Cases in which you paid social insurance premiums, such as Health Insurance Premium, Pension Insurance Premium, Long-term Care Insurance Premium, and Employee Insurance Premium.
Deduction for Small Enterprise Mutual Aid Plan Premiums	Cases in which premiums for Small Enterprise Mutual Aid Plan, Defined Contribution Pension, and/or Disable Person Support Mutual Aid System is paid.
Deduction for Life Insurance Premiums	Cases in which General Life Insurance Premium, Individual Pension Insurance Premium, or Long-term Medical Care Insurance Premium is paid.
Deduction for Earthquake Insurance Premiums	Cases in which Earthquake Insurance Premium or (former) long-term casualty Insurance Premiums.
Deduction for a Person with Disability	Cases in which a taxpayer him/herself, spouse in the taxpayer's household or family dependent(s) (including persons under 16) is a person with disability.
Deduction for a Widow	Women whose total income is ¥5,000,000 or less and who have not been married or in a relationship equivalent to marriage since the separation or death of their spouse, or whose spouse's status (alive or dead) is unknown.  ※There are conditions for application. Please see the back side of tax notice for details.
Deduction for a Single-parent	Single parents with a total income of ¥5,000,000 or less who support their children regardless of marital history (must not be married or in a relationship equivalent to marriage).
Deduction for a Working Student	Cases in which a taxpayer him/herself is a student and has employment income, and also the total income is ¥750,000 or less with non-working income (such as by real estate) is ¥100,000 or less.
Deduction for a Spouse	Cases in which the total income of taxpayer is ¥10,000,000 or less and that of spouse in the taxpayer's household is ¥480,000 or less.
Special Deduction for a Spouse	Cases in which the total income of the taxpayer is ¥10,000,000 or less and that of spouse in the taxpayer's household exceeds ¥480,000 but is less than ¥1,330,000.
Deduction for a Dependent	Cases in which the total income of the family member(s) (excluding the spouse) in the taxpayer's household is ¥480,000 or less. ※Although dependents under 16 are not eligible for deduction, they can be exempted for Resident's tax. Furthermore, declaration of Dependent relatives who is under 16 might be required in terms of Social welfare services such as Child Allowance.
Basic Exemption	Those with a total income of ¥25,000,000 or less

◇Please see Section 4 on the back of Tax Notice for the amount of deduction.

◇Spouse in the Taxpayer's Household: A spouse who shares the same household with the taxpayer and whose total income amount is ¥480,000 or less.

※The presence of spouse in the taxpayer's household is not stated in the notification form.

### In the column ⑰

The amount in column 17 will be appropriated to any Per Capita Levy Amount in column 11, and the portion unable to be appropriated will be notified by Tax Payment Division later. Please see the symbol ◆ specified in the Income Classification section above.

### In the column ⑲ and ⑳

[Persons Qualified for Pension Special Collection]

Those who have substantial amount (other than ¥0) printed in all the section of column ⑲ and ⑳

⇒Tax Payment Slip will not be enclosed, and Resident's tax will be deducted from your pension.

Those who have the amount of ¥0 printed in all the section of column⑲, but have the another amount except for ¥0 printed in all of the column⑳

⇒Payment of 1st period and 2nd period will be made by individual payment, and the rest of the payment will be deducted from your pension of October, December, and February.

### In the column ㉑

Explanation about Automatic collection from public pension would be omitted here.

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## 4.FAQ

### [(1) The Tax Payment Slip was delivered even though Resident's tax was deducted (Specially Collected) from wage]

Those who gained income other than the main employment income during the previous year (e.g., salary from secondary source, dividend income, real estate income, and/or capital gain), calculate "サ Annual Tax Amount" (⑬) by summing the main and other incomes, then subtract the Special Collection Amount (⑭) calculated from main employment income alone. The amount of Resident's Tax left (⑬—⑭) will be stated as the individual payment (⑯ or ⑰) in the Tax Notice mailed. Upon request, the individual payment amount of Resident's Tax can be added on to the Special Collection Amount.

Contact the Taxation Division before the due date for details.

### [(2) How to pay tax after retirement]

- Resident's tax for FY2024 start being deducted through special collection from your salary for June 2024;

however, doing so is not possible if you resigned in May 2024 or earlier. You must therefore pay an appropriate tax amount personally.

- If you are employed again after your retirement, you can switch the payment method from individual payment to special collection for unpaid portions through procedures taken by your new employer.

For the detail for procedure, please contact the Taxation Division or Human Resource / Accounting department of your new employer.

### **[(3) If Tax Payment Slip was delivered after you have moved out of Setagaya city]**

※Those who moved out Setagaya City after January 2nd, but had their address in Setagaya City as of January 1st, 2024, would be required to pay Resident's tax to Setagaya City, but would not be required to pay Resident's tax to the Municipal Office of where they moved in.

### **[(4) Why is your Resident's Tax balanced from your Public Pension]**

For the description of Special Collection from Public Pension, please refer to Paragraph 5.

### **[(5) Information about Deduction for Donation]**

If you have made donations such as the Hometown Tax and other service, you qualify for Tax Deduction for Donation. The amount of Tax Deduction for Donation may vary depending on the recipient of the donation, please refer to the section ⑦, Amount of Tax Deduction for Donation in Tax Deduction.

As for "Hometown Tax (donation towards prefecture and/or municipality)", details are as follows:

- ★After June 2019, only local governments designated by the Minister are eligible for deduction.
- ★The residents of Setagaya city can also participate in the "Hometown Tax" for Setagaya city. Please refer to the city's website from "Information on the Hometown Tax Scheme for the City".

#### **①If you have applied for Hometown Tax One-stop Exception Scheme**

If the amount of your donation is within the deduction limit, the amount of Tax Deduction for Donation applied to Municipal Resident's tax and Metropolitan Resident's tax will be basically the amount of donation – ¥2,000.

#### **②If you have filed for Income Tax Return**

If the amount of your donation is within the deduction limit, the amount deducted from the income tax in addition to the amount of tax deduction for donation applied to Municipal Resident's tax and Metropolitan Resident's tax will be basically equal to the amount of donation – ¥2,000. If you have filed for Income Tax Return, but you failed to fill out the section of Donation Deduction (see figure below) in the Items Related to Resident's Tax in Form B, you will not be able to receive the deduction for Resident's Tax. If you have filed for Tax Deduction for Donation and did not see the deduction in the Resident's Tax, please contact the Taxation Department.

### **[If you have filed a tax return]**

Tax return contains the section titled "Items Regarding Spouses and Relatives" and "Items Regarding Resident's tax · Business Tax" (Figures 1 and 2 below). Failure to fill out this entry may result in relevant clause below not reflected in Resident's tax calculations, even if you:

- are entitled to a deduction for charitable contributions
- have a spouse in the Taxpayer's Household.
- have a dependent under 16 years old
- are entitled to a deduction for transfer income from stocks etc. or dividends
- want to choose a collection method of Resident's tax, etc.

⇒Please contact Taxation Division if you fail to fill in necessary section.

## 5. Automatic collection from public pension

Explanation about public pension would be omitted here.

## 6. Major revisions on Resident's tax that would be applied from April 1<sup>st</sup>, 2024

- (1) Revision of dependent deductions for relatives living abroad.
- (2) Unification of taxation methods for capital gains and dividend income from listed stocks, etc.
- (3) Forest Environmental Tax was founded
- (4) Fixed amount tax reduction

☆For details and other changes, please refer to the city's website.

## 7. Notification regarding tax payment

From April 1, 2022, you can use cashless payment methods to pay your Municipal Resident's tax, Metropolitan Resident's tax and Forest Environmental Tax (ordinary collection).

- (1) To pay, scan the barcode printed on the lower left corner of the payment slip (note: for amounts up to 300,000 yen note: less than 100,000 yen for Fami Pay Invoice Payment only)

○ Smartphone payment apps

LINE Pay Invoice Payment, PayPay Invoice Payment, au PAY (invoice payment), D-barai Invoice Payment, J-Coin Invoice Payment, Rakuten Pay (invoice payment), Fami Pay Invoice Payment

○ Mobile-Regi

Internet banking, credit card

- (2) To pay online, enter the confirmation number and the like listed on your payment slip (note: for amounts up to one million yen)

○ Net-de Mobile-Regi (excluding special collection)

Credit card

※Receipts will not be issued for payments not made at a city office service counter.

※Credit card payments incur a handling fee based on the payment amount.

※Payments may not be accepted after the deadline.

※In general, you cannot use the above cashless payment methods when paying at service counters and convenience store.

For more information about payment methods, please visit the Setagaya City website.

## Inquiries

★FAQ's are posted on the Setagaya City website.

Please visit the Inquiries and FAQ section, which can be found on Top Page of the Setagaya City website to view them (<https://www.city.setagaya.lg.jp>).

### ①Tax rate & Tax amount... Setagaya City Hall Taxation Division (the persons in charge of these areas)

Areas	Ikejiri(1~3 Chome, 4Chome 1~32 Ban), Kamiuma, Kyodo, Komazawa(1~2Chome) , Sakura, Sakuragaoka, Sangenjaya, Shimouma, Setagaya, Taishido, Tsurumaki, Nozawa, Misyuku, Miyasaka, Wakabayashi	Akazutsumi, Ikejiri(4Chome 33~39Ban), Unane, Umegaoka, Okura, Ohara, Okamoto, Kamata, Kitazawa, Kitami, Kinuta, Kinuta-Koen Goutokuji, Sakurajousui, Seijo, Soshigaya, Daizawa, Daita, Chitosedai, Hanegi, Funabashi, Matsubara	Okusawa, Oyamadai, Kasuya, Kami-Kitazawa, Kami-Soshigaya, Kaminoge, Kamiyoga, Kita-Karasuyama, Kyuden, Komazawa(3~5Chome), Komazawa-Koen, Sakura-Shimmachi, Shimmachi, Seta, Tamagawa, Tamagawadai, Tamagawa-Dennenchofu, Tamazutsumi, Todoroki, Nakamachi, Noge, Hachimanyama, Higashi-Tamagawa, Fukasawa, Minami-Karasuyama, Yoga,
Phone Number	Sect. 1, Taxation Division Tel 03(5432)2169	Sect. 2 Taxation Division Tel 03(5432)2174	Sect. 3 Taxation Division Tel 03(5432)2184
Setagaya City Hall, Taxation Division FAX: 03(5432)3037			

### ②If you have difficulties paying by the deadline

Setagaya City Hall, Tax Payment Division, Tax Consultation Section ☎03(5432)2208 Fax 03(5432)3012

### ③Bank Transfer

Setagaya City Hall, Tax Payment Division, Receiving/Tax Payment Certificate Section

☎ 03(5432)2197 Fax 03(5432)3012

### Be aware of Bank Transfer Scam

The city office staffs will not ask you to use ATM or Letter pack in order to refund "tax", "medical fee", "insurance fee" and so forth.

If you suspect anything of it, please consult with the police or your family.