

Notice of Changes Municipal Resident's Tax, Metropolitan Resident's Tax and Forest Environmental Tax

We thank you for your constant understanding and support for the ward administration. We are sending Notice of Changes in Tax Amount to those who has their amounts of Municipal Resident's Tax, Metropolitan Resident's Tax and Forest Environmental Tax newly decided or changed, and to those who has their payment method changed. Please see the back side of the Tax Notice as well as this guidance in order to view the Tax Notice. Please check the newly decided (changed) tax amount on the colored sections of the Tax Notification.

1. Those who receive this notice

This Tax Notice has been sent to those who fall under items ① or ②:

	Status	How to identify the status of the Tax Notice
① Those who receive this tax notice for the first time	Confirmed	"---" is printed in the "before change" field.
② The content of the notice has been changed .	Change	Appropriate numbers are printed in the "before change" field.

※Those who are subject to ②, please see the section(2) in "2. Payment" below.

○About the corresponding year

For the corresponding taxable FY of this tax notice, please check the column "Corresponding tax amount of FY●●" in the center of page 4.

2. Payment

Please read instructions below. If you have any questions, please contact to the Tax Payment Division.

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

(1) If you received a Tax Notice for the first time for the relevant year

Please pay your tax before the due date using the enclosed Tax Payment Slip.

(2) If you have previously received a Tax Notice and there has been a change in the contents

Payment has not yet
been made.

- Please use this Tax Payment Slip to submit payment for the period associated with the change in tax amount. (Disregard the Tax Payment Slip you received previously.)
- A Tax Payment Slip is not enclosed for periods for which there are no changes in tax amount. Please use the Tax Payment Slip that you have already received.
- Tax Payment Slip is not enclosed for periods of which payments are overdue.
Please contact the Tax Payment Division to receive a Tax Payment Slip with a revised amount.

Payment has already
been made.

- When the tax amount is increased, please pay the increased portion using the enclosed Tax Payment Slip.
※ It takes about ten days for the city to confirm your payment after the actual payment date. If you received a Tax Payment Slip that does not reflect the amount you already paid, please contact the Tax Payment Division. You will receive a new Tax Payment Slip after the amount paid is deducted.
- When the tax amount is decreased, you will receive a Refund (Appropriation) Notice from the Tax Payment Division at a later date.

(3) If you are paying tax by bank transfer

There are no Payment Slips enclosed for those who are paying tax by bank transfer.

For confirming the registered account, please refer to “Account Information” section.

(4) If the special collection from your public pension has been changed

If you have received the Notice of Payment from Public Pension through Special Collection in June, please check the section 6 on page 5.

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3. Overview of Resident's tax

(1) Taxpayer in Setagaya City

Resident's tax would be taxed to those who live in Setagaya City as of January 1st, and the taxation is based on their income of the previous year (January to December).

(2) 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.

(3) 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 would be fixed if your gross income exceeds the designated amount.

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

4.FAQ

(1) Those who have Resident's tax 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 “**Annual Tax Amount**” (⑮) by summing the main and other incomes, then subtract the Special Collection Amount (⑯) calculated from main employment income alone. The amount of Resident's Tax left (⑮ — ⑯) will be stated as the individual payment (⑰) in the Tax Notice mailed. If you prefer, the amount of individual Resident's Tax could be added to the amount of the Special Collection. Please contact the Taxation Division before the due date.

(2) For a retired person

If you choose to pay through the Special Collection from your salary, the 1/12 of the total amount of the Resident's Tax (Municipal Resident's Tax and Metropolitan Resident's Tax) will be deducted monthly from your salary, starting June this year to next May. In case when the said amount of the Resident's Tax became unable to deduct from your salary due to reasons such as retirement, suspension or change of job, upon filing of proof from the place of employment, the payment method will be switched to the ordinary collection, in which you will be required to pay the tax individually.

* If you retired in May 2024 or earlier, the Resident's Tax for FY 2024 must be paid through the ordinary collection method, since the salary to deduct it from no longer exists.

* Upon the start of your new employment, you may switch from the ordinary payment method to Special Collection for the payment of unpaid portions that are before due, through procedures taken by your new employer. For the detail of procedure, please contact the local Taxation Division, or your new employer's Human Resource / Accounting departments.

【Example】 If you resigned on October 31, 2024 with the Annual Tax Amount for FY2024 of ¥60,000

Period in which you paid your tax for FY2023						Period in which you will pay your tax for FY2024																			
	2024												2025												
~	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5								
						←————→					←————→														
						Deductible from salary					Unable to deduct from salary (switched to individual payment)														
						¥5,000 /month×5 months					¥5,000 /month×7 months														
						↓					↓														
¥60,000						—					¥25,000					=					¥35,000				
< Annual Tax Amount >						<Special Collection>					<Ordinary Collection >														

(3) If you have moved out of Setagaya city

Those who had their address in Setagaya City as of January 1st, would be required to pay Resident's tax of the fiscal year to Setagaya City even if they moved out on January 2nd. However, the Resident's tax at the new address will not be taxed.

(4) If your Resident's Tax is balanced from you Public Pension

For the description of the tax deduction from Public Pension, please refer to Item 6 of page 5.

* The reason for the sending of this tax notification is described in the Reason of Change section. Please check it carefully.

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5. Sample and details of the Tax Notice

~The color-labeled items are the new decisions to be noted in this notification.~

<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 the back side of the Tax Notice "3. Income Amount")

※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 from 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

Subtract necessary expenses from earnings.

※Please refer to **The principle of calculation of Municipal Resident's tax ,Metropolitan Resident's tax and Forest Environmental Tax** mentioned above as well.

エ Tax Rate

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

※The rate above is for Gross Income, Timber Income and Retirement Income. For Separate Taxation Rate, please see "5. Tax Rate" on the back side of the Tax Notice.

カ Tax Deduction Amount (④～⑦)

Please refer to the back of the Tax Notice.

キ Deduction for transfer income for stocks and dividends, etc. (⑩)

Please refer to "6. Tax Credit Deduction" on the back of the Tax Notice.

ケ Per Capita Levy Amount (⑫)

If you have aggregate income more than the specified amount at the base date in the previous year, you will be taxed ¥4,000.

- Municipal Resident's Tax ¥3,000
- Metropolitan Resident's Tax ¥1,000

The amount per dividend or per stocks transfer gains etc. would be appropriated to the Annual Tax Amount mentioned at section ⑮. If there is any amount that could not be appropriated, Refund (Appropriation) Notice would be sent from Tax Payment Division later.

Please see section 6 on page 5 for the deduction of Resident's Tax from public pension(⑰・⑲～⑳).

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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.
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. For the amount of deduction prior to 2023, please refer to the city website.

◇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.

特別区民税・都民税・森林環境税 税額変更(決定)納税通知書

Please inform reference number indicating here for the inquiry.

Your name and address as of the base date for assessment (January 1 of the tax year [= relevant year]) are printed here.
※ Resident's Tax is levied by the municipality in which you are registered as a resident as of January 1 of the relevant year.

〇〇is the fiscal year assessment was determined (=assessment year).

△△is, a taxable fiscal year (=relevant year).
Residential Taxes of fiscal year described here have been changed or decided.

☐ Forest Environmental Tax

サ Annual Tax Amount

※The annual tax amount for FY2024 is the amount after applying the fixed tax reduction.

6. For those whose special collections for public pension have been modified.

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

7. 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”.

(1) If 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.

(2) If 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 Tax Deduction for Donation (see figure below) in the Items Related to Resident’s Tax, 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.

8. 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 be 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.

9. Main revised points on Residential Tax of the FY2024

(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

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>).

10. 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

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.

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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.