

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

We thank you for your constant understanding of and support for the ward administration. We are sending this Notice of Changes in Tax Amount to those who have their amounts of Municipal Resident's Tax, Metropolitan Resident's Tax, and Forest Environmental Tax newly decided or changed, and to those who have their payment method changed.

1. Overview of Resident's Tax

(1) About Resident's Tax

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

(2) Per Capita Levy and Per Income Levy

Special ward resident's Tax and metropolitan resident's Tax are comprised of a "per capita rate" and an "income rate."

- Per capita rate: If your total income during the previous year exceeds a certain amount, a flat rate is levied.
- Income rate: A Tax amount calculated based on your income during the previous year.

(3) Forest Environment Tax

It was established from the perspective of securing stable local financial resources necessary for forest management, etc., in order to achieve greenhouse gas emission reduction targets and prevent disasters. The forest environment Tax is a national Tax levied on individuals who reside in Japan from fiscal year 2024, but 1,000 ¥ per person per year is levied in addition to the per capita resident Tax and donated to each local government as a forest environment donation Tax.

(4) Taxpayer in Setagaya City

Special ward resident Tax, metropolitan resident Tax, and forest environment Tax are levied as of January 1 of the corresponding fiscal year (January 1, 2025, for fiscal year 2025).

- ① Individuals who have an address (meaning their main place of residence; Article 22 of the Civil Code) in Setagaya Ward are subject to the flat-rate Tax, income Tax, and forest environment Tax.
- ② Individuals who have an office or place of business in Setagaya Ward but do not have an address in Setagaya Ward are subject to the flat-rate Tax.

The following people are not subject to Tax (the amounts below are for fiscal year 2024).

- ① Individuals who are receiving livelihood assistance under the provisions of the Public Assistance Act as of January 1 of the corresponding fiscal year.
 - ② If you are a disabled person, a minor, a widow, or a single parent as of January 1 of the relevant fiscal year, and your total income for the previous year is 1.35 million yen or less.
 - ③ If your total income for the previous year is $[350,000 \text{ yen} \times (\text{number of dependents} + 1) + 100,000 \text{ yen} + 210,000 \text{ yen}]$ or less.
 - ④ If your total income for the previous year is $[350,000 \text{ yen} \times (\text{number of dependents} + 1) + 100,000 \text{ yen} + 320,000 \text{ yen}]$ or less, you will not be Taxed at the income Tax rate.
- ※For ③ and ④, dependents include spouses living in the same household and dependents under the age of 16. If there are no dependents, the above formula does not include the 210,000 yen for ③ and the 320,000 yen for ④.

2. Major revisions to the Resident's Tax that will be applied from April 1, 2025

- (1) Expansion of special Tax deductions for housing loans, etc.
- (2) Fixed-amount Tax reduction for spouses living in the same household (applicable only in FY2025)

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

3. About who will receive the notification

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
Those who receive ① this Tax notice for the first time	Confirmed	"New" is printed in the annual Tax amount section
The content of this ② notice has been changed.	Change	"Before change" and "After change" will be printed next to items such as annual Tax amount.

*If you fall under category ②, please see (2) of "4. Payment" on the next page.

*Please see pages 5 to 8 for information on the Tax year for which the Tax Payment Notice we are sending you this time is applicable and how to identify the notice.

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4. Payment

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

A delinquency charge may be applied after the due date. Be sure to pay your Tax before the 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 the payment slip we have sent you this time to pay any Tax due for any period that has not yet passed or for which the Tax amount has changed. (Disregard the Tax Payment Slip you received previously.)
 - A Tax Payment Slip is not enclosed for periods for which there are no changes in the Tax amount. Please use the Tax Payment Slip that you have already received.
 - Tax Payment Slip is not enclosed for periods for 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 section 9 on page 3.

5. Cashless payment

(1) Use a smartphone payment app to read the eL-QR code on the front of your Tax payment slip and make your payment. Check the QR code on the right to see which apps you can use.

(2) Pay via the local Tax payment website

Access the local Tax payment website using the QR code below and carry out the procedure.

Read the eL-QR code on the front of your Tax payment slip or enter the eL number on the front of the slip and follow the instructions to make your payment.

☐ Credit card

☐ Internet banking

☐ ATM (Pay-easy) etc.

Please note that the number used for Pay-easy is not the number written on your payment slip.

Please note:

- Receipts are not issued for cashless payments.
- The maximum payment amount and payment fees depend on the app and payment method used.

- You may not be able to make a payment if the specified deadline has passed.

*Payment by cash is also possible. Details of all payment methods are listed on the Setagaya City website. Please check using the QR code on the right.

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6. Deadline

Regular collection is due in June, August, October, and January of the following year. The deadline for payment is the end of each month.

7. Measures to be taken if payment is not made by the due date.

(1) If your Tax is not paid by the due date, a late payment charge equivalent to the amount of the Tax (rounded down to the nearest 1,000 yen) calculated by adding 7.3% per year to the special late payment charge standard rate* with a maximum annual limit of 14.6% (1% per year to the special late payment charge standard rate with a maximum annual limit of 7.3% from the day after the due date until one month later) your However, if the Tax amount is less than 2,000 yen or the late payment charge is less than 1,000 yen, no charge will be added.

(2) If you receive a demand letter for not paying your Tax by the due date and do not pay it within 10 days from the date of the demand letter, your property may be investigated and disposed of. *Special standard rate for late payment charges: The rate calculated by dividing the total average interest rates of new short-term loans by banks for each month from September of the year before the previous year to August of the previous year by 12, which is announced by the Minister of Finance by November 30 of the previous year, plus an annual rate of 1%.

8. About the exemption application

Those who wish to receive a reduction or exemption must submit an application for reduction or exemption to the Setagaya Ward mayor by the payment deadline. For more information, please contact the Taxation Division.

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

Explanation about automatic collection from public pension will be omitted here.

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10. If you have filed a Tax return

The second page of the Tax return contains "Matters related to spouse and relatives" and "Matters related to resident Tax and business Tax" (see Figure 1 and Figure 2 below). If you do not fill in these columns, the relevant information may not be reflected in your Resident's Tax even if you fall under the following categories. If you have forgotten to fill in any information, please contact the Taxation Division.

- ☐ Those who have a spouse living in the same household
- ☐ Those who have dependents under the age of 16
- ☐ Those who apply for the donation Tax deduction
- ☐ Those who apply for the dividend Tax or stock transfer income Tax deduction
- ☐ Those who want to choose the method of collection of Resident's Tax, etc.

11. About the Deduction for Donation

Those who make donations such as hometown Tax donations will receive a donation Tax credit. The amount of donation Tax credits received by donations will vary, so please see the "Tax Credit" column for Kaki on pages 6 to 8 for details.

(1) If you have applied for the Hometown Tax One-stop Exception Scheme

If the amount of your donation is within the deduction limit, the amount of the Tax Deduction for Donation applied to the 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 the donation applied to the 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 the 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 the Tax Deduction for Donation and did not see the deduction in the Resident's Tax, please contact the Taxation Department.

Setagaya Ward residents can also make a "hometown Tax" to Setagaya Ward. For more information, please see "Information on Hometown Tax" on the ward's website.

12 Inquiries

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

Please visit the Setagaya City homepage (<https://www.city.setagaya.lg.jp>) and access the FAQ (Frequently Asked Questions and Answers) search system under "Frequently Asked Questions Call Center" in the Living Information section.

①Tax rate & Tax amount

Setagaya City Hall Taxation Division (the persons in charge of these areas)

Areas	Ikejiri (1~3 Chome, 4 Chome 1~32 Ban), Kamiuma, Kyodo, Komazawa (1~2 Chome) , Sakura, Sakuragaoka, Sangenjaya, Shimouma, Setagaya, Taishido, Tsurumaki, Nozawa, Mishuku, Miyasaka, Wakabayashi	Akazutsumi, Ikejiri (4 Chome 33~39 Ban), 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 (3~5 Chome), 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	Sect. 2 Taxation Division	Sect. 3 Taxation Division

	Tel 03(5432)2169	Tel 03(5432)2174	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

◎ Ward Tax Guidebook

The ward publishes a guidebook that contains detailed explanations of how the budget is used and resident Tax, as well as how to calculate it. You can check it out by scanning the QR code on the right or by visiting the ward's website.

Be Aware of Bank Transfer Scams

City office staff will not ask you to use an ATM or Letter Pack to refund “Taxes,” “medical fees,” “insurance fees,” and so forth.

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

13. Tax Notice Sample and Its Contents

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

Revenue amount – Necessary expenses ※1 ⇒ Total Income Amount ★ ⇒ ア Gross Income Amount etc. ☆ – イ Deductions from Income ⇒ ウ Taxable Income (less than ¥1,000 is rounded 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 will be subtracted. If you have income from a public pension, deduction of public pension will be subtracted.

(Please also check "ア. Income amount.")

※2 Separate Self-Assessed Taxation is categorized differently from other income like salary, so the Tax rate for the calculation will be taken from Separate Taxation.

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

Total Income Amount means the total sum of various income amounts after applied an aggregation of profit and loss (see note. However, it will be specified as following:

- Report Separate Taxation income means the Income Amount without Special deduction.
- Combined Long-term capital gains and Temporary Income would be half the amount of the 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

(1) The income amount in relation to salary is calculated as follows

Total Amount of Earned Income	Income Amount	Total Amount of earned Income	Income Amount
¥550,999 or less	¥0	※¥1,628,000～¥1,799,999	$A \times 4 \times 0.6 + ¥100,000$
¥551,000～¥1,618,999	Earned Income – ¥550,000	※¥1,800,000～¥3,599,999	$A \times 4 \times 0.7 - ¥80,000$
¥1,619,000～¥1,619,999	¥1,069,000	※¥3,600,000～¥6,599,999	$A \times 4 \times 0.8 - ¥440,000$
¥1,620,000～¥1,621,999	¥1,070,000	¥6,600,000～¥8,499,999	Earned Income $\times 0.9 - ¥1,100,000$
¥1,622,000～¥1,623,999	¥1,072,000	¥8,500,000～	Earned Income – ¥1,950,000
¥1,624,000～¥1,627,999	¥1,074,000		

※In these sections (¥1,628,000～¥6,599,999), A=Total amount of earned income÷4 (less than ¥1,000 is rounded down)

★An income amount adjustment deduction was established in 2021 Please see the notice on the Setagaya City website.

(2) Miscellaneous income, income from public pension system (e.g., National Pension, Welfare Pension, Mutual Pension and Welfare Pension fund), is below

65 years old or over (Born before January 1, 1959)		Under 65 years old (Born after January 2, 1959)	
Pension Income (B)	Miscellaneous Income	Pension Income (B)	Miscellaneous Income

¥1,100,000 or less	¥0	¥600,000 or less	¥0
¥1,100,001~¥3,299,999	B-¥1,100,000	¥600,001~¥1,299,999	B-¥600,000
¥3,300,000~¥4,099,999	B×0.75-¥275,000	¥1,300,000~¥4,099,999	B×0.75-¥275,000
¥4,100,000~¥7,699,999	B×0.85-¥685,000	¥4,100,000~¥7,699,999	B×0.85-¥685,000
¥7,700,000~¥9,999,999	B×0.95-¥1,455,000	¥7,700,000~¥9,999,999	B×0.95-¥1,455,000
¥10,000,000~	B-¥1,955,000	¥10,000,000~	B-¥1,955,000

★If your total income other than miscellaneous income from public pensions, etc., exceeds ¥10,000,000 and is up to ¥20,000,000, ¥100,000 will be added to your miscellaneous income from public pensions, etc.

★If your total income other than miscellaneous income from public pensions, etc., is more than ¥20,000,000, ¥200,000 will be added to your miscellaneous income from public pensions, etc.

✧ Deduction from Income... Deduction from Income is a certain amount deducted from a Taxpayer's income, taking into account individual circumstances, in order to determine the Tax burden that reflects the Taxpayer's actual situation.

(1) Spouse deductions are available to Taxpayers whose total income is ¥10 million or less and whose total income is ¥480,000 or less if they share the same household.

(2) The special spouse deduction is available if the Taxpayer's total income is 10 million yen or less and the total income of the spouse who shares the same household is between ¥480,000 and ¥1,330,000.

◇ "Spouse living in the same household": A spouse who shares the same household as the Taxpayer and whose total income is ¥480,000 or less. *Whether or not you live in the same household is not stated on the notice.

Type/The total income amount of the spouse		The Taxpayer's total income amount					
		¥9,000,000 or less		Exceeds ¥9,000,000 but is less than ¥9,500,000		Exceeds ¥9,500,000 but is less than ¥10,000,000	
		Deduction amount Inside the () is for the Income Tax	Personal Deduction Difference Adjustments with Income Tax	Deduction amount Inside the () is for the Income Tax	Personal Deduction Difference Adjustments with Income Tax	Deduction amount Inside the () is for the Income Tax	Personal Deduction Difference Adjustments with Income Tax
Deduction for a	General	¥330,000 (¥380,000)	¥50,000	¥220,000 (¥260,000)	¥40,000	¥110,000 (¥130,000)	¥20,000

Spouse	Elderly (born before January 1, 1955)	¥380,000 (¥480,000)	¥100,000	¥260,000 (¥320,000)	¥60,000	¥130,000 (¥160,000)	¥30,000
Special Deduction for a Spouse	¥480,001 ~ ¥499,999	¥330,000 (¥380,000)	¥50,000	¥220,000 (¥260,000)	¥40,000	¥110,000 (¥130,000)	¥20,000
	¥500,000 ~ ¥549,999	¥330,000 (¥380,000)	¥30,000	¥220,000 (¥260,000)	¥20,000	¥110,000 (¥130,000)	¥10,000
	¥550,000 ~ ¥950,000	¥330,000 (¥380,000)	¥0	¥220,000 (¥260,000)	¥0	¥110,000 (¥130,000)	¥0
	¥950,001 ~ ¥1,000,000	¥330,000 (¥360,000)	¥0	¥220,000 (¥240,000)	¥0	¥110,000 (¥120,000)	¥0
	¥1,000,001 ~ ¥1,050,000	¥310,000 (¥310,000)	¥0	¥210,000 (¥210,000)	¥0	¥110,000 (¥110,000)	¥0
	¥1,050,001 ~ ¥1,100,000	¥260,000 (¥260,000)	¥0	¥180,000 (¥180,000)	¥0	¥90,000 (¥90,000)	¥0
	¥1,100,001 ~ ¥1,150,000	¥210,000 (¥210,000)	¥0	¥140,000 (¥140,000)	¥0	¥70,000 (¥70,000)	¥0
	¥1,150,001 ~ ¥1,200,000	¥160,000 (¥160,000)	¥0	¥110,000 (¥110,000)	¥0	¥60,000 (¥60,000)	¥0
	¥1,200,001 ~ ¥1,250,000	¥110,000 (¥110,000)	¥0	¥80,000 (¥80,000)	¥0	¥40,000 (¥40,000)	¥0
	¥1,250,001 ~ ¥1,300,000	¥60,000 (¥60,000)	¥0	¥40,000 (¥40,000)	¥0	¥20,000 (¥20,000)	¥0
	¥1,300,001 ~ ¥1,330,000	¥30,000 (¥30,000)	¥0	¥20,000 (¥20,000)	¥0	¥10,000 (¥10,000)	¥0

(3) The following dependent deductions are available to Taxpayers who have dependent relatives who qualify for the deduction.

Type	Deduction amount Inside the () is for the income Tax	Personal Deduction Difference Adjustments with Income Tax
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Deduction for Dependent a	General (born between January 2, 2006January 1, 2009 or January 2, 1955~January 1, 2002)	¥330,000(¥380,000)	¥50,000
	Specified (born between January 2, 2002January 1, 2006)	¥450,000(¥630,000)	¥180,000
	Elderly (born before January 1, 1955)	¥380,000(¥480,000)	¥100,000
	Elder parent living together (a person who is a lineal ascendant living together, and is object to the elderly dependent)	¥450,000(¥580,000)	¥130,000

(4)The basic deductions available to Taxpayers are as follows, depending on their total income

Total income amount	Deduction amount Inside the () is for the income Tax	Personal Deduction Difference Adjustments with Income Tax
¥24,000,000 or less	¥430,000 (¥480,000)	※¥50,000
¥24,000,001 ~ ¥24,500,000	¥290,000 (¥320,000)	
¥24,500,001 ~ ¥25,000,000	¥150,000 (¥160,000)	
¥25,000,001~	Not applicable (Not applicable)	

※The difference between the basic deduction before the Tax reform (until 2020) is applied.

(5)Other personal deductions

Type	Details of deductions	Adjustment amount () is income Tax	Personal Deduction Difference Adjustments with Income Tax
Deduction for a Person with Disability /Dependent. (If the Taxpayer, their spouse, or a dependent relative is disabled, they are eligible for a certain amount of deduction.)	Deduction for a Person with Disability/Dependent	¥260,000(¥270,000)	¥10,000
	Deduction for a Person with a Serious Disability /Dependent	¥300,000(¥400,000)	¥100,000
	Deduction for a Person with a Serious Disability	¥530,000(¥750,000)	¥220,000

	/Dependent Living Together		
Deduction for a Single Parent	If your total income is ¥5 million or less, you are a single parent supporting a child regardless of your marital status, and you are eligible for a certain amount of deduction.	¥300,000(¥350,000)	Female: ¥50,000
			Male: ※¥10,000
Deduction for a Widow	Women whose total income is ¥5 million or less and who are divorced or widowed and are not married or in a common-law marriage, or whose spouse's whereabouts are unknown, are eligible for a certain amount of deduction.	¥260,000(¥270,000)	¥10,000
Deduction for a Working Student	If the Taxpayer is a student or other person who has employment income, etc., and their total income amount is ¥750,000 or less, of which non-labor income (such as real estate income) is ¥100,000 or less, they are eligible for a deduction.	¥260,000(¥270,000)	¥10,000

※The difference between the widower's deduction before the Tax reform (until 2020) is applied.

(6) The life insurance premium deduction allows you to receive the following amounts when you pay general life insurance premiums, personal pension insurance premiums, and nursing care medical insurance premiums.

Section of Paid Insurance Premium		Calculation Table		Coverage Limit	
				Each	Total
Individual Pension Insurance Premium & General Life Insurance	“New Contract” Only	Chart A		¥28,000	¥70,000
	“Old Contract” Only	Chart B		¥35,000	
	Both “New Contract” &	Choose either ①, ② or ③, which	① Chart A (Calculate with “New Contract”)	¥28,000	
			② Chart B	¥35,000	

Premium	“Old Contract”	shows the highest amount of deduction.	(Calculate with “Old Contract”) <div>③ Chart A & B</div> (Calculate both “New Contract” and “Old Contract” then add them together)	¥28,000	
Long-term Medical Insurance Premium	“New Contract” (※ No “Old Contract”)	Chart A		¥28,000	



Chart A

Insurance contracts made after January 1, 2012. (The formula of the Life Insurance Premium Deduction of “New Contract(s).”)

Total paid premium	Deduction Amount
¥12,000 or less	Total paid premium
Between ¥12,001 and ¥32,000	(Total paid premium) / 2 + ¥6,000
Between ¥32,001 and ¥56,000	(Total paid premium) / 4 + ¥14,000
Over ¥56,001	¥28,000

Chart B

Insurance contracts made before December 31, 2011. (The formula of the Life Insurance Premium Deduction of “Old Contract(s).”)

Total paid premium	Deduction Amount
¥15,000 or less	Total paid premium
Between ¥15,001 and ¥40,000	(Total paid premium) / 2 + ¥7,500
Between ¥40,001 and ¥70,000	(Total paid premium) / 4 + ¥17,500
Over ¥70,001	¥35,000

(7) Earthquake insurance premium deductions are available in the following amounts when earthquake insurance premiums and old long-term non-life insurance premiums are paid.

Type	Amount of Premiums Paid	Deduction Amount
Earthquake Insurance Premiums	¥50,000 or less	$(A) \times 1/2$
	Over ¥50,000	¥25,000
(former) Long-Term Casualty Insurance Premiums	¥5,000 or less	(A)
	Between ¥5,001 and ¥15,000	$(A) \times 1/2 + ¥2,500$
	Over ¥15,000	¥10,000

※Deduction Amount is the total using the respective formula below for Earthquake Insurance Premiums and (former) Long-Term Casualty Insurance Premiums.
(Deduction Maximum Amount: ¥25,000.)

(8) Other deductions besides personal deductions

Type (Details of deduction)	Deduction amount	
Deduction for Accidental Loss. (If your home or belongings are damaged by a disaster or theft, or if you incur unavoidable expenses related to the disaster, you can receive a certain amount of deduction.)	The highest of two ①(Loss Amount — Amount Compensated by Insurance, Etc.) — 10% of the total net income ②Disaster-Related Expenses — ¥50,000	
Deduction for Medical Expenses. (Taxpayers are eligible to receive deductions for medical expenses for themselves or their family members who share the same household, or for the purchase of certain over-the-counter drugs, if the amount paid exceeds a certain amount.)	Ordinary	(Medical expenses — Amount Compensated by Insurance, Etc.) — {10% of total amount of income (max ¥100,000)} [Maximum deduction is ¥2,000,000.]
	Exception	Amount of specific over-the-counter drugs — ¥12,000 [Maximum deduction is ¥88,000]
Deduction for Social Insurance Premiums. (When you pay social insurance premiums such as health insurance premiums, pension insurance premiums, nursing care insurance premiums, and employment insurance premiums, you can deduct the amount you paid that year.)	The amount of the paid social insurance premiums	

Deduction for Small Enterprise Mutual Aid Plan Premiums. (If you pay contributions to small business mutual aid plans, defined contribution pension plans, or support systems for the physically and mentally disabled, you can deduct the amount you paid in that year.)	The amount of the paid premiums.
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㊦ Taxable income

This is the base amount for calculating Resident's Tax.

㊦ Tax Rate

The general Tax rates are Special Ward Resident Tax = 6% and Metropolitan Resident Tax = 4%. Separate Tax rates are as shown in the table below.

Type of Taxation income	Municipal Resident's Tax	Metropolitan Resident's Tax
Long-term capital gains of land/building, short-term capital gains from land/building (transferring to the nation or municipal cities), income from the transfer of common stocks, miscellaneous income from future transactions	3%	2%
Income from the transfer of listed stocks, dividend income from listed stocks	3%	2%
Short-term capital gains from land/ building	5.4%	3.6%

力 キ Amount of Tax Credit

Deducted from the amount of Tax calculated by multiplying the Tax base amount by the Tax rate.

(1) Adjusted Deduction

To adjust the total amount of Personal Deduction Difference between the Income Tax and Resident's Tax, the following amount is deducted from the Municipal Resident's Tax, the calculated Taxation on income basis and Metropolitan Resident's Tax, and the calculated Taxation on income basis.

If your total income exceeds ¥25,000,000, the adjusted deduction amount cannot be applied.

Total Taxable income for Resident's Tax	Deduction
¥2,000,000 or less	5% of the lesser of the following amounts (3% for special ward resident Tax, 2% for metropolitan resident Tax) ①Total of personal deduction adjustments for income Tax ② Total Taxable income for resident Tax
over ¥2,000,000	5% of [Total of personal deduction difference adjustment amount - (Total Taxable income amount for resident Tax - ¥2 million)] (3% for special ward resident Tax and 2% for metropolitan resident Tax). However, if this amount is less than ¥2,500, the Tax rate will be ¥2,500 (¥1,500 for special ward resident Tax, ¥1,000 for metropolitan resident Tax).

※Total Taxable income: The sum of total Taxable income, Taxable forest income, and Taxable retirement income.

(2) Dividend Credit ※Not applicable for the dividend of Separate Self-Assessment

If your total income includes dividends from eligible stocks, you must subtract the amount of dividend income multiplied by the applicable rate (%) in the table below from the calculated Taxable income.

Taxable Income Amount Type		For ¥10,000,000 or Less		For over ¥10,000,000	
		Municipal Resident's Tax	Metropolitan Resident's Tax	Municipal Resident's Tax	Metropolitan Resident's Tax
Dividends, Etc.		1.6%	1.2%	0.8%	0.6%
Stocks, Investments, etc.	Foreign Currency Denominated Stocks other than Investment Trusts	0.8%	0.6%	0.4%	0.3%
	Foreign Currency Denominated Investment Trusts	0.4%	0.3%	0.2%	0.15%

(3) Special Tax Deduction for Home Loans

For your Income Tax for the previous year, if you applied for Special Tax Deduction for Home Loans for the duration of residence during the period between 2009 and 2025, the amount of the Special Tax Deduction for Home Loans would be (①-②)×percentage indicated below (if the amount of ①-② exceeds 5%of the total amount of total net Taxable income in relation to Income Tax of the previous year (this amount is limited to ¥97,500), the amount of ①-② will be applied).

①Special Tax Deduction for Home Loans in relation to Income Tax of the previous year. (If there is a housing loan amount related to specific extensions or renovations or a housing loan amount related to the residence year 2007 or 2008, the amount is calculated as if the amount did not exist.)

②Amount of Income Tax for the previous year (the amount without applying the Special Tax Deduction for Home Loans).

Resident's Tax	3/5	Metropolitan Resident's Tax	2/5
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※However, if the duration of residence was from April 2014 to December 2021 (in cases covered by the Local Tax Act: Article 61, it was from April 2014 to December 2022), and if it was regarded as Tokutei Shutoku or Tokubetsu Tokutei Shutoku (including both Tokurei Shutoku and Tokubetsu Tokurei Shutoku) or Tokurei Tokubetsu Tokurei Shutoku, 5% will be replaced by 7% and ¥97,500 will be replaced by ¥136,500 for the calculation.

(4) Donation Deduction

When the total amount of contributions listed below made during the previous year exceeds ¥2,000 (if the total amount of contribution exceeds 30 percent of net income, etc., the ceiling amount is 30 percent), 6 percent of that amount may be deducted from the Municipal Resident's Tax and 4 percent may be deducted from the Metropolitan Resident's Tax.

① Donations to prefectures and/or municipalities.

② The donation to the Community Chest of your residential area or branches of the Japanese Red Cross.

③ Donations which are considered by the Setagaya/Tokyo municipal by law as contributing to the promotion of residents' welfare and are among the creditable Tax determined in the Income Tax Law.

If the donation ① which is subject to the exceptional deduction exceeds ¥2,000 according to the classification in the left column of Table 1, multiply the exceeding amount with the corresponding ratio in the right column. Then, for the Municipal Resident's Tax, 3/5 of that amount, and for Metropolitan Resident's Tax 2/5 of that amount, should be added to ¥2,000 as an exceptional deduction. (When these amounts exceed 20% of the amount of the per income levy, 20% of the amount of the per income levy will be the limit.)

If the Contribution Tax Exemption Declaration Exception (Hometown Tax One-stop Exception) is applied, in addition to the exceptional deduction amount above, the amount calculated by the following formula will be added to ¥2,000: According to the classification in the left column of Table 2, multiply the exceptional deduction amount by the corresponding ratio on the right column. Then, for the Municipal Resident's Tax, 3/5 of that amount, and for Metropolitan Resident's Tax 2/5 of that amount should be added.

【Table 1】

The sum of the total amount of Taxable income — the total adjustment amount of the personal deduction	Ratio
¥0 ~ ¥1,950,000	84.895%
¥1,950,001 ~ ¥3,300,000	79.79%
¥3,300,001 ~ ¥6,950,000	69.58%
¥6,950,001 ~ ¥9,000,000	66.517%
¥9,000,001 ~ ¥18,000,000	56.307%
¥18,000,001 ~ ¥40,000,000	49.16%
Over ¥40,000,000	44.055%
Under ¥0 (in the case of NOT possessing Taxable timber income or Taxable retirement income)	90%
Under ¥0 (in the case of possessing Taxable timber income or Taxable retirement income)	Ratio determined by the local Tax law

【Table 2】

The sum of the total amount of Taxable income—the total adjustment amount of the personal deduction	Ratio
¥0 ~ ¥1,950,000	5.105/84.895
¥1,950,001 ~ ¥3,300,000	10.21/79.79
¥3,300,001 ~ ¥6,950,000	20.42/69.58
¥6,950,001 ~ ¥9,000,000	23.483/66.517
¥9,000,001 ~	33.693/56.307

(5) Foreign Tax Deduction

If you pay Taxes for income earned in a foreign country to that country, and if the Income Tax and Resident's Tax were then levied on your income in Japan, you would end up paying Taxes to two countries. To adjust this you can subtract the amount for foreign Taxes from your Per Income Levy using a designated procedure.

(6) Dividend Rate and Stock Transfer Per Income Levy Deduction

Dividend Rate and Stock Transfer Per Income Levy Deduction which was not deducted from the income levy will be refunded.

ケ Per Capita Levy Amount

If you have a total income of more than a certain amount in the previous year, you will be Taxed at a flat rate of ¥4,000. (Special Ward resident Tax: ¥3,000, Metropolitan Resident's Tax: ¥1,000).

コ Forest Environmental Tax

To achieve greenhouse gas emission reduction targets and prevent disasters, an annual Tax of ¥1,000 will be levied.

日本語 P6 通知見本の解説

When making an inquiry, please let us know the "notification number" and "assessment year (equivalent to fiscal year XX)".

お問合せの際は、「通知書番号」と「賦課年度 (〇〇年度相当)」をお知らせください。

本通知に添付されている「5」は、公的年金から差し引かれる住民税額です。
記載事項の誤りや変更がある場合は、お詫言われたい。

6 個人納付分の住民税額です。

令和 7 年度 特別区民税・都民税・森林環境税 納税通知書 兼決定通知書 令和 6 年度相当 (単位: 円)

賦課期日住所・氏名
154-8766
世田谷区世田谷4-21-27
世田谷 太郎

3 理由により普通徴収に切替

通知書番号 1234567891

金額欄
4 給与所得控除額
5 公的年金等控除額
6 個人納付額
7 通知書番号

金額欄
8 給与所得控除額
9 公的年金等控除額
10 個人納付額
11 通知書番号

- ① Name and address as of January 1, 2025 (This is the taxable year) . *Resident Tax is levied in the ward, city, town, or village where you are located as of January 1 of the corresponding year.
- ② This is the taxable year (= equivalent fiscal year). The resident tax for the fiscal year listed here has been changed or determined.
- ③ Reasons for the change (decision) in this notification.
- ④ This is the amount of Resident's Tax deducted from your salary.
- ⑤ This is the amount of local Tax deducted from public pensions.
- ⑥ This is the amount of Resident's Tax paid by individuals.
- ⑦ The amount to be paid each term.
- ⑧ This is the amount paid for each period. If you are receiving a notice for the first time, it will say "New", and if there have been changes to the details, it will say "Before Change" or "After Change".

14. FAQ

(1) Those who have Resident's Tax deducted (Specially Collected) from wage

If you have income other than pension income (salary income, dividend income, real estate income, transfer income, etc.) in addition to salary income, we calculate the annual Tax amount by adding the salary income and other income, deduct the special collection amount calculated only from salary income, and send the remaining amount of Resident's Tax as a personal payment. If you wish, you can add the amount of Resident's Tax paid by you to the special collection amount, so please contact the Taxation Division before the payment deadline.

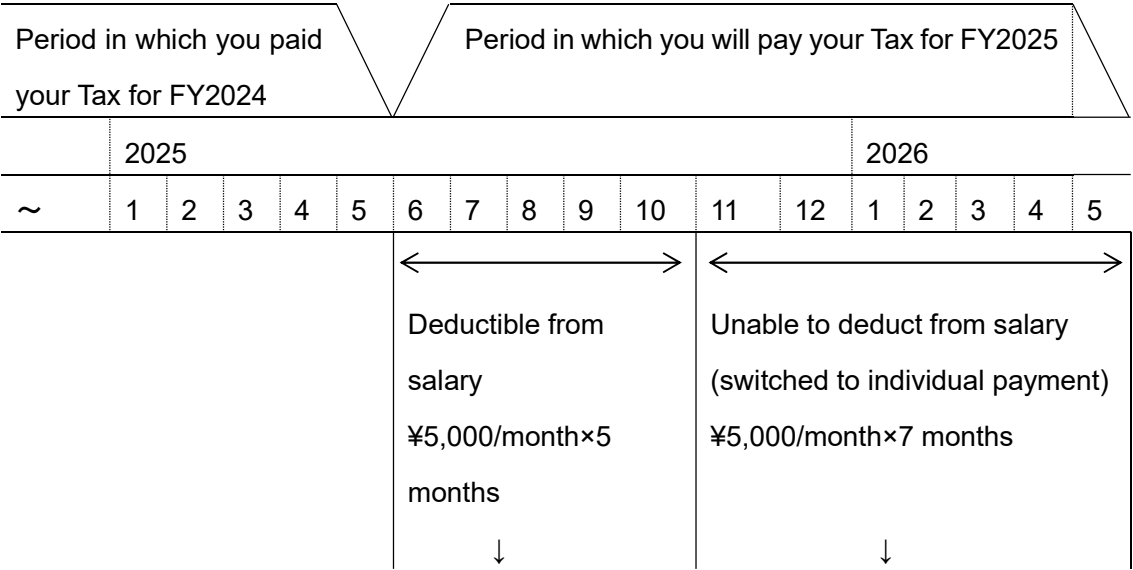
(2) For retirees

If you choose to pay through the Special Collection from your salary, 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 cases when the said amount of the Resident's Tax becomes unable to be deducted from your salary due to reasons such as retirement or suspension/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 2025 or earlier, the Resident's Tax for FY 2025 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 the due date through procedures taken by your new employer. For details of the procedure, please contact the local Taxation Division or your new employer's Human Resource/Accounting departments.

【Example】 If you resigned on October 31, 2025, with the Annual Tax Amount for FY2025 of ¥60,000



¥60,000

< Annual Tax Amount >

—

¥25,000

<Special Collection>

=

¥35,000

<Ordinary Collection >

(3) If you have moved out of Setagaya city

Those who had their address in Setagaya City as of January 1 will be required to pay Resident’s Tax for the fiscal year to Setagaya City even if they moved out on January 2. However, the Resident’s Tax at the new address will not be assessed.

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

For a description of the Tax deduction from Public Pension, please refer to Item 9 on page 3.