

### (1) Taxes

#### ① Income tax

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Income tax is imposed on all income you earn during the period from January 1 to December 31 of the previous year.

##### **How to pay**

If you are self-employed, you need to calculate the amount of your annual income, expenses, taxes, and the like yourself, and then file a tax return at a local tax office for the period from February 16 to March 15 of the following year in order to pay your income tax.

If you are a salaried worker, you do not need to file a tax return yourself as your company will handle all the necessary procedures for their employees and income tax will be deducted from your salary every month.

If you receive salaries from two or more companies, you need to file a tax return yourself with the withholding tax slip provided by each company.

##### **Income tax refunds**

If you have a significant amount of medical expenses or a new dependent such as a baby, you should make note of this when you file your tax return at a tax office. You may be eligible for a tax refund of part of the tax you paid depending on the case.

Be sure to keep the withholding tax slips and documents related to your tax returns as you will need them for residence status procedures such as renewals.

As the procedure is complicated and it is time consuming to file a tax return on your own, we recommend visiting a tax office for a consultation sooner rather than later.

★Where to file a tax return:

Izumisano Tax Office

TEL: 072-462-3471

☆Useful website

National Tax Agency “Information for Taxpayers”

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

### **② Local income tax (Prefectural and Municipal tax)**

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People who have an address in Izumisano City as of January 1, in principle, need to file a local income tax return between February 16 and March 15 of every year.

However, those to whom any of the following conditions apply are exempt:

- Those who did not have any income other than their salary or pension in the previous year
- Those who have filed their income tax return
- People whose income from the previous year was lower than the amount stipulated by the municipal ordinance

#### **How to pay**

If you are self-employed, you will receive a payment slip from Izumisano city hall, and you will need to make quarterly payments in the following year.

If you are a salaried worker, the tax will be deducted from your salary.

If you are a pensioner who is obligated to pay the local income tax, it will be deducted from your pension (there are some exceptions).

★Where to make enquiries:

Tax Administration Division

TEL: 072-463-1212 (extension: 2131 to 2148)