

FY 2025 Municipal Resident's Tax, Metropolitan Resident's Tax and Forest Environmental Tax
Tax notice and guidance of Tax determination

We thank you for your constant understanding of and support for the ward administration. Your resident's Tax for FY 2025 has been determined, so we are sending you the Tax amount determination and Tax payment notice.

1. Overview of Resident's Tax

Taxpayer in Setagaya City

The Resident's Tax for FY 2025 will be applied to Tax those who live in Setagaya City as of January 1st, 2025, and the Taxation is based on their income in 2024 (January 2024 to December 2024).

※Those who moved out of Setagaya City after January 2nd, but had their address in Setagaya City as of January 1st, 2025, will be required to pay Resident's Tax to Setagaya City, but will not to be required to pay Resident's Tax to the Municipal Office in the ward they moved to.

About Resident's Tax

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

Per Capita Levy and Per Income Levy

There is a Per Capita Levy and a Per Income Levy in the Municipal Resident's Tax and the 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 your income during 2024.

※Please refer to the symbol ★ on the left top of page 5 for information about the Total Income.

Forest Environment Tax

The Forest Environment Tax is a national Tax levied on individuals who reside in Japan from FY 2024. An annual amount of ¥1,000 is levied in addition to the per capita Resident's Tax, and is donated to each local government as the Forest Environment Donation Tax.

2. Payment

[(1) If Tax Payment Slip is enclosed]

- ① Please pay your Tax at a financial institution, etc., with the Tax Payment Slip before the due date.
A delinquency charge may be applied after the due date. Be sure to pay your Tax before the due date.
- ② If you received a Tax Payment Slip both for the entire period 【for lump-sum payment only】 (Annual Tax Amount / 1 slip) and for the quarter year (1st period to 4th period / 4 slips), please choose whichever payment is more convenient for you, the one-time full payment slip or the payment in four installments slip.
Please avoid overlapping 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 due date falls on a Saturday, Sunday, or holiday, the next business day becomes the due date).
- ③ Tax Payment Slip for the entire period is not enclosed if 1-3 Tax Payment Slips for quarter year are enclosed. Please pay your Tax with the Tax Payment Slips for the quarter year.
- ④ Please note that even if you have received an account transfer request form, Tax successors, such as the representative of an heir, cannot make the account transfer.

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

- ① Tax 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 the Resident's Tax is automatically drawn from your registered financial institution account.
- ② If you have no income other than a public pension or salary and your entire Tax amount is subject to special withholding, a payment slip will not be enclosed.

3.FAQ

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

If you had other income (real estate income, dividend income, capital gains, etc.) in addition to your salary income during the previous fiscal year, we calculate your annual Tax amount by adding up your salary income and other income, deduct the special withholding amount calculated based on your salary income only, and send you a Tax notice with the remaining amount of Resident's Tax as your personal payment. If you wish, you can add the amount of Resident's Tax paid by you to the special withholding amount. Please contact the Taxation Division by the due date for payment.

Please note that Resident's Tax on secondary salary income (side jobs, etc.) is calculated together with your main salary income and is specially withheld from your main salary. [Changes from fiscal year 2025] In addition, Resident's Tax on public pension income is deducted from your public pension (special withholding). For more information, please visit the ward's website.

[(2) How to pay Tax after retirement]

- Resident's Tax for FY2025 starts being deducted through special collection from your salary for June 2025; however, doing so is not possible if you resigned in May 2025 or earlier. You must therefore pay the 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 details, please contact the Taxation Division or Human Resource / Accounting department of your new employer.

[(3) If Tax Payment Slip was delivered after you 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, 2025, will be required to pay Resident's Tax to Setagaya City, but will not to be required to pay Resident's Tax to the Municipal Office where they moved to.

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

For the description of Special Collection from Public Pension, please refer to Paragraph 3.

[(5) Information about Deduction for Donation]

Those who make donations through Hometown Tax, etc., can receive a Tax deduction for the donation. The amount of the deduction varies depending on the donation recipient, so please see the "Donation Tax Deduction Amount" column under "Tax Deductions, etc." for details. For "Hometown Tax" (donations to prefectures, wards, cities, towns, and villages), the following applies.

★After June 2019, only local governments designated by the Minister of Internal Affairs and Communications are eligible for deduction.

★Residents of Setagaya city can also participate in the "Hometown Tax" for Setagaya city. Please refer to the city's website section "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 combined total of the amount reduced by the income Tax and the donation Tax deduction amount for the Special Ward Resident's Tax and Metropolitan Resident's Tax will, in principle, be the amount of your donation minus ¥2,000. If you have filed a Tax return, your donation will not be deducted from your Resident's Tax unless it is entered in the donation amount column in the " Items Regarding Resident's Tax · Business Tax section of Table 2 (see diagram below). If you have declared a donation deduction on your Tax return but have not had it deducted from your Resident's Tax, please contact the Taxation Division.

[If you have filed a Tax return]

The Tax return contains a 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 the relevant clause below not being reflected in the 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 the Resident's Tax, etc.

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

4. Automatic collection from public pension

Explanation about public pension will be omitted here.

5. Major revisions to Resident's Tax that will be applied from April 1st, 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.

6. 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 with the procedure.

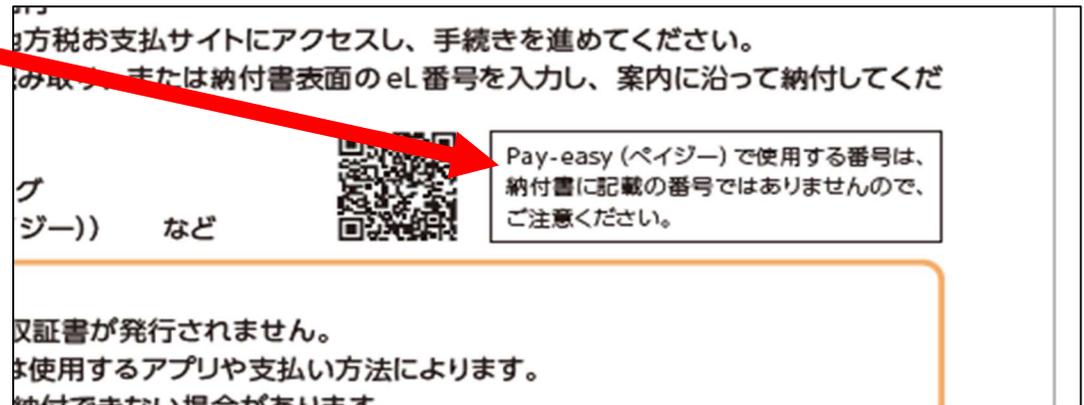
Read the eL-QR code on the front of your Tax Payment Slip or enter the eL number on the front of the slip and follow the instructions to make your payment.

○Credit card

○Internet banking

○ATM (Pay-easy) etc.

Please note that the number used for Pay-easy is not the number stated 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.

Inquiries

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

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

① Tax 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), Kamiyuma, 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 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 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 unusual, please consult with the police or your family.

7. 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 $\div 4$ (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	$B \times 0.75 - ¥275,000$	¥1,300,000~¥4,099,999	$B \times 0.75 - ¥275,000$
¥4,100,000~¥7,699,999	$B \times 0.85 - ¥685,000$	¥4,100,000~¥7,699,999	$B \times 0.85 - ¥685,000$
¥7,700,000~¥9,999,999	$B \times 0.95 - ¥1,455,000$	¥7,700,000~¥9,999,999	$B \times 0.95 - ¥1,455,000$
¥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 Spouse	General	¥330,000 (¥380,000)	¥50,000	¥220,000 (¥260,000)	¥40,000	¥110,000 (¥130,000)	¥20,000
	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
Deduction for a General (born between January 2, 2006 January 1, 2009 or January 2, 1955~January 1, 2002)	¥330,000(¥380,000)	¥50,000

Dependent	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	Deduction for a Person with Disability/Dependent	¥260,000(¥270,000)	¥10,000
	Deduction for a Person with a Serious Disability	¥300,000(¥400,000)	¥100,000

disabled, they are eligible for a certain amount of deduction.)	/Dependent	¥530,000(¥750,000)	¥220,000
	Deduction for a Person with a Serious Disability /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	"New Contract"	Chart A	¥28,000	¥70,000

Pension Insurance Premium & General Life Insurance Premium	Only			
	“Old Contract” Only	Chart B		¥35,000
	Both “New Contract” & “Old Contract”	Choose either ①, ② or ③, which shows the highest amount of deduction.	① Chart A (Calculate with “New Contract”)	¥28,000
			② Chart B (Calculate with “Old Contract”)	¥35,000
③ Chart A & B (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
--------------------	------------------

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
--------------------	------------------

¥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

¥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) × 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) × 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	The highest of two ①(Loss Amount — Amount Compensated by Insurance, Etc.) — 10% of the total net income

incur unavoidable expenses related to the disaster, you can receive a certain amount of deduction.)	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.	

➡ Taxable income

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

エ 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%

カ 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) ① Total 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
----------------	-----	-----------------------------	-----

※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 P 6 通知見本の解説

Sample notification *The printed content will vary depending on the individual.

- ① Name and address as of January 1, 2025. *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 amount of Resident's Tax deducted from your salary.
 - ③ This is the amount of local Tax deducted from public pensions.
 - ④ This is the amount of Resident's Tax paid by individuals.
 - ⑤ The amount to be paid each term.
 - ⑥ This is the financial institution where your account is registered. *If a financial institution changes its name or merges, withdrawals will be made under the new name even if the old name is listed.
 - ⑦⑧ If there is an entry in this column, you are subject to a special pension deduction.
- [For those who have an amount (other than ¥0) written in both columns ⑦ and ⑧] ⇒ No payment slip will be enclosed and the resident Tax will be deducted from your pension. [For those who have ¥0 written in column ⑦ and an amount (other than ¥0 yen) written in both columns ⑧] ⇒ The 1st and 2nd periods are paid by the individual, and the remaining Tax amount will be deducted from the October, December, and February pensions.
- ⑨ This is the amount that will be provisionally collected as Resident's Tax for fiscal year 2026 from pensions paid in April, June, and August 2026.

When inquiring, please let us know the "notice number" printed in the red box and that it is a Tax notice for fiscal year 2025.※

※Page 6: Green frame at the top left.



お問い合わせの際は、赤枠内に印字されている「通知書番号」と「令和7年度の納税通知書であること」をお知らせください。

④ 個人納付分の住民税額です。
場合の措置に関するご案内は、裏面をご確認ください。

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

賦課期日住所・氏名

① 154-8766
世田谷区世田谷4-21-27
世田谷 太郎

通知書番号 1234567891

⑥ □座登録をしている金融機関です。
※金融機関の名称変更や合併等がある場合、旧名称が記載されていても引き落としは新名称で行います。

年 税 額	給与特徴税額	年金特徴税額	引当金特徴税額	金融機関名 (支店名)
新 規	② XXXXXX	0	③ XXXXX	⑥ XX銀行 世田谷支店
			④ XXXXX	口座番号 普通 ***** 振替方法 期別
				口座名義人 セタガヤ タロウ

The dividend, stock transfer, and income Tax amounts that are appropriated or refunded will be applied to your annual Tax amount, and if there is an amount that cannot be appropriated, the Taxation Division will send you a refund (appropriation) notice at a later date.※

※Page 6: Light blue frame at the bottom

The image shows a portion of a Japanese tax form (Form 1099). A red arrow points from the text above to a light blue box at the bottom of the form. The box contains the following text:

充当・還付になる配当割・株式譲渡と所得割額は、年税額に充当し、充当しきれない金額がある場合は、後日、納税課より還付(充当)通知をお送りします。

Below the text is the page number: - 6 -

[Amount of special withholding from public pensions]※

※Page 7: Bottom left

ク
ケ
コ
サ

[公的年金から特別徴収される額について]
この納税通知書に記載された税額が、年金保険者（日本年金機構等）から送付される年金振込通知書等に反映されるまでには、制度上、一定の日数がかかります。そのため、6月または8月に送付される年金保険者からの年金振込通知書等には、この納税通知書の内容が反映されていない場合がありますのでご注意ください。なお、10月に送付される年金振込通知書等には、この納税通知書の内容が反映される予定です。
また、この納税通知書と年金振込通知書等に記載された税額が異なっていることにより、公的年金からの差引き（特別徴収）額が多すぎた場合には、後日、納税課より還付または充当の通知書を送付します。
※ 公的年金からの特別徴収の制度や前年度特別徴収された方については、3頁をご覧ください。

(2) 配当控除 ※申告分離の配当に
総所得金額の中に対象となる株
金額に以下の表の該当する率 (%)

種類	
利息の配当等	
証券投資 信託等	外貨建証券等投資信託以外 外貨建証券等投資信託

(3) 住宅借入金等特別税額控除

前年分の所得税において平成21年から令和
した金額（前年分の所得税に係る課税総額
（97,500円を限度）を超える場合には当該
①前年分の所得税に係る住宅借入金等特別
居住年に係る住宅借入金等の金額を有す
②前年分の所得税の額（住宅借入金等特別
特別区課税

※ただし、居住年が平成26年4月から令和
12月まで）であって、特定取得、特別
場合には、「100分の5」を「100分の

- 7 -

Due to the nature of the system, it takes a number of days for the Tax amount stated on this Tax payment notice to be reflected in the pension transfer notices sent by the pension insurer (Japan Pension Service, etc.).

Therefore, please note that the contents of this Tax payment notice may not be reflected in the pension transfer notices sent by the pension insurer in June or August.

However, the contents of this Tax payment notice are scheduled to be reflected in the pension transfer notices sent in October.

In addition, if the Tax amount stated on this Tax payment notice and the pension transfer notices differ, resulting in too much deduction (special withholding) from the public pension, the Taxation Division will send you a notice of refund or allocation at a later date.

*For information on the system of special withholding from public pensions, and for those who had special withholdings made in the previous year, please see page 3.