

Taxation

税金

"All residents of Japan, regardless of nationality, are obligated to pay taxes.

...The two main taxes are Income Tax (national tax) and Resident Tax (prefectural tax & municipal tax).

...The payment of taxes must be made no later than the due date. An overdue tax is also imposed for the period from the next day of the tax due date to the date in which the principal tax was paid. If your taxes remain unpaid, your assets will be seized. Remember to pay taxes no later than the due date."

*Quoted from "A Guide to Living in Saitama: Chapter 8 Tax"

「日本に住む人は、国籍に関係なくすべての人が納税の義務を負います。

…税金は、主なものとして、所得税（国税）と住民税（県民税・市町村民税）があります。

…税金は決められた納期限までに納税しなければなりません。納期限を過ぎた場合には、納期限の翌日から納付日までの日数に応じた延滞税（金）が徴収されます。また、滞納したままです。

納期限までに納税するようお願いいたします。」

『埼玉県 外国人の生活ガイド 第8章 税金』より引用

<http://www.pref.saitama.lg.jp/a0306/tabunkakyousei/seikatsu-guide.html>

Municipal Tax & Prefectural Tax

【市・県民税】

●Resident Tax

This tax means both Municipal Tax & Prefectural Tax. Everyone living in Koshigaya City as of January 1 and having had an income during previous year is required to pay Resident Tax.

Depending on income, Municipal Tax & Prefectural Tax might be exempted.

Inquiries Civil Tax Section TEL 048-963-9144

●住民税とは

住民税とは市民税と県民税のことをいいます。

1月1日現在越谷市に住んでいて、前年中に所得のあった方は、住民税がかかります。

※所得金額等によっては、非課税となる場合もあります。



【問合せ】市民税課 ☎963-9144

●Resident Tax Return

If you earned such as salary and business income during previous year, you must make a declaration no later than March 15.

If your only income is your salary and your employer (company where you work) has submitted the report of your paid salary to Koshigaya City by January 31, or if you have already filed your final income tax return at Tax Office, you need not make declaration of your income.

Inquiries Civil Tax Section TEL 048-963-9144

●住民税の申告

前年中に給与、事業等の所得があった方は、3月15日までに申告をしなければなりません。

給与所得だけの方で、勤務先（会社等）から1月末日までに給与支払報告書を越谷市に提出された方や、税務署へ所得税の確定申告をした方は申告の必要はありません。

【問合せ】市民税課 ☎963-9144

●Payment of Resident Tax

There are 3 way of paying Resident Tax as below:

- **Ordinary collection:**
With a tax notification sent from the city, you can pay the tax directly at a bank or at a convenience store.
- **Special Collection from your salary:**
Your employer will deduct your inhabitant tax from your salary.
- **Special Collection from public pension:**
The payer of your public pension, such as Japan Pension Service, will deduct your inhabitant tax from your public pension.

Inquiries Civil Tax Section TEL 048-963-9144/9145

●住民税の納税方法

住民税の納税方法は次の3とおりです。

- **普通徴収**：市から送られた納税通知書によって、直接金融機関やコンビニエンスストアで納めます。
- **給与からの特別徴収**：勤務先（会社等）が、給料から差し引いて納めます。
- **公的年金からの特別徴収**：日本年金機構などの年金支払者が、年金から差し引いて納めます。

【問合せ】市民税課 ☎963-9144・9145

●Calculation of Resident Tax

The amount of Resident Tax is the sum of portions below:

- Income levy: burdened according to your income amount
- Parity levy (per capita basis)

- Calculation:

1. Income levy
= Taxable standard income amount x tax rates
* Tax rates are mostly same in all municipalities in Japan.
2. Parity levy per year
 - Municipal tax: 3,500 yen
 - Prefectural tax: 1,500 yen

* This tax amount is calculated based on the special tax rate applied for 2014 through 2023.

Inquiries Civil Tax Section TEL 048-963-9144

●住民税の計算方法

住民税の税額は、所得に応じて負担していただく所得割と、均等に負担していただく均等割の合計額です。

- 所得割の税額の計算方法：課税標準額×税率
(※全国ほとんどの市町村で税率は同じです。)
- 均等割税率(年間)
 - 市民税…3,500円
 - 県民税…1,500円

※平成26年度から平成35年度までの特例による税率です。

【問合せ】 市民税課 ☎963-9144

●Medical Expenses Deduction

When you have paid a large amount of medical expenses, you can deduct a part of the expenses from your income.

- Amount of Medical Expenses Deduction:
(Total medical expenses you have paid)
- (the smaller amount: 5% of total income, or 100,000 yen)
- **Necessary documents:**
 - (1) Receipts of medical expenses you have paid
 - (2) Certificate of Income and Withholding Tax
 - (3) Name seal and a copy of bank account number
 - (4) Following statements:
 - Statement of benefits which was paid based on special agreement of life insurance policy
 - Statement of subsidies which was paid for major medical expenses by means of social insurance policy

Inquiries Koshigaya Tax Office TEL 048-963-9144

●医療費控除

多額の医療費を支払った場合、医療費控除として所得から控除されます。

- 医療費控除額：支払った医療費から、総所得金額等の合計額の5%、または10万円のいずれか少ない額を差し引いた額
- **必要書類：**
 - ① 支払った医療費の領収書
 - ② 源泉徴収票
 - ③ 印鑑、預金口座番号の控え等
 - ④ 生命保険契約の特約による給付金および高額療養費による社会保険等からの補てん金等の明細

【問合せ】 越谷税務署 ☎965-8111

Property Tax

●Property Tax

This tax is imposed on the proprietor, as of January 1st of every year, on lands, houses and depreciable assets located in Koshigaya City.

Inquiries Property Tax Section TEL 048-963-9147

【固定資産税】

●固定資産税

市内に所在する土地・家屋・償却資産に対して、毎年1月1日現在の所有者にかかります。

【問合せ】 資産税課 ☎963-9147



Light Vehicle Tax

●Light Vehicle Tax

This tax is imposed on the proprietor of motor bike, light vehicle, small-sized special motor vehicle and/or 2-wheel motor cycle. The payment deadline is May 31st (If it falls on a Saturday or Sunday, it will be postponed to next Monday.)

Inquiries Civil Tax Section TEL 048-963-9145

【軽自動車税】

●軽自動車税

4月1日現在、原動機付自転車、軽自動車、小型特殊自動車、2輪の小型自動車を市内に所有している方にかかります。納期限は5月31日(土曜日・日曜日の場合は翌月曜日)です。

【問合せ】 市民税課 ☎963-9145

Tax Payment

のうぜい 【納税】

●Place to Pay Taxes

You can pay at any of the following banking facilities (as of January, 2017):

However, at convenience stores, the following payment slips are not accepted: without bar code, overdue payment, or with corrected amount.

- Northern & Southern Branch Offices of City Office
- Banking facilities designated by Koshigaya City: Saitama Resona Bank (Head and branch offices and its dispatched office in Koshigaya City Office)
- Other banking facilities: Banks, credit unions and post offices
- Convenience stores (except for some stores)
- Stores where MMK terminal is installed

Inquiries Tax Collection Section TEL 048-963-9141

●税金の納付場所

次の金融機関で納めることができます（平成29年1月現在）。
コンビニエンスストアでは、バーコードのないもの、納期限を過ぎたもの、金額を訂正したものなどは、お取扱いできません。

- 北部出張所・南部出張所
- 越谷市指定金融機関…埼玉りそな銀行（本支店および市役所内派出所）
- その他金融機関…銀行・信用金庫・郵便局等
- コンビニエンスストア（一部店舗を除く）
- MMK設置店

【問合せ】 収納課 ☎963-9141

●Account Transfer

Both Municipal Tax and National Health Insurance Tax can be paid by account transfer.

- Documents necessary for application:

1. Application form for account transfer (the form is available at any banking facilities located within Koshigaya City, or at Koshigaya City Office)
2. Bank book
3. Name seal, which is used on your bankbook

Inquiries Tax Collection Section TEL 048-963-9141

●口座振替

市税・国民健康保険税は、口座振替で納付することもできますので、ぜひご利用ください

- 申込み時に必要なもの：口座振替依頼書（市内金融機関、市役所にあります）、通帳、印鑑（通帳に使用しているもの）

【問合せ】 収納課 ☎963-9141

●Tax Payment Counter on Holidays

Tax Collection Section is open on the 1st and 3rd Sundays of every month, except for January, from 9:00 am to 3:00 pm.

- **Eligible Persons:** those who cannot come to City Office on weekdays, or those who have delay in their tax payment.

Inquiries Tax Collection Section TEL 048-963-9142

●休日納税窓口

1月を除く毎月第1・第3日曜日の9時～15時に市役所収納課で行っています。

- 対象：平日に来庁できない方、市税等の納付が遅れている方等

【問合せ】 収納課 ☎963-9142

National Health Insurance Tax

こくみんけんこうほけんぜい 【国民健康保険税】

●National Health Insurance Tax

This tax is the sum total of the following portions:

- Medical Health Insurance
- Assistance Funding for the Elderly Aged 75 or Over
- Nursing Care Insurance (for those aged 40 through 64 years old)

If the household includes more than one member who are enrolling in National Health Insurance, the tax amount for each is computed as above. The tax amounts are aggregated and levied on a householder.

Inquiries National Health Insurance Section
TEL 048-963-9146

●国民健康保険税

国民健康保険税は、医療保険分、後期高齢者支援金等分と介護保険分（40歳～64歳の方）の合計額により算定されます。加入者が複数の場合、それぞれ同様に計算した合計金額が世帯主に課税されます。

【問合せ】 国民健康保険課 ☎963-9146

●Calculation of Insurance Tax (Fiscal Year 2016)

- **Medical Health Insurance portion**
= (total income during previous year - ¥330,000 as basic deduction) x 8.2% + 26,500 yen as parity tax
- **Assistance Funding portion for the Elderly Aged 75 or Over**
= (total income during previous year - 330,000 yen as basic deduction) x 1.7% + 7,500 yen as parity tax
- **Nursing Care Insurance portion (for persons of 40 through 64 years old)**
= (total income during previous year - 330,000 yen as basic deduction) x 1.7% + 8,500 yen as parity tax

Inquiries National Health Insurance Section
TEL 048-963-9146

●保険税の計算 (平成28年度)

- 医療保険分 = (前年中の総所得金額等 - 基礎控除33万円) × 8.2% + 均等割26,500円
- 後期高齢者支援金等分 = (前年中の総所得金額等 - 基礎控除33万円) × 1.7% + 均等割7,500円
- 介護保険分 (40歳~64歳の方) = (前年中の総所得金額等 - 基礎控除33万円) × 1.7% + 均等割8,500円

【問合せ】 国民健康保険課 ☎963-9146

Certificates

●Fees (per certificate)

- Taxation Certificate: 200 yen
- Non-taxation Certificate: 200 yen
- Acceptance Certificate: 200 yen
- Business Operation Notification Certificate: 200 yen
- Tax Payment Certificate: 200 yen (per 1 tax item/1 tax year)
- Light Vehicle Tax Payment Certificate for Vehicle Inspection: free of charge

●Notes before Applying for Certificates

- As to application for Tax Payment Certificate, if you bring the tax payment receipt, you can easily finish your whole procedures.
- If your proxy applies for certificates, he/she must bring a Letter of Proxy or Proxy Assignment Notification.
- Before visiting City Office, you need to confirm which kind of certificate is required with the place of submission.
- Taxation Certificate is to certify the amount of Resident Tax levied on the total income earned during previous year, and Tax-paid Certificate is to certify whether such Resident Tax has been duly paid or not. Therefore, if you have not filed your Resident Tax, Taxation Certificate cannot be issued, and if you have not paid your Resident Tax, Tax Payment Certificate cannot be issued.
- Resident Tax is levied by the municipality you live in as of January 1st. Therefore, even if you are currently a resident of Koshigaya City, if you have moved to Koshigaya City on or after January 1st, you are levied by the municipality where you previously resided. In this case, you need to acquire the certificates at the previous municipality.

かくしゅしょうめいしょ 【各種証明書】

●手数料

- 課税証明書 1枚200円
- 非課税証明書 1枚200円
- 受理証明書 1枚200円
- 営業届出済証明書 1枚200円
- 納税証明書 1税目1年度につき200円
- 軽自動車税車検用納税証明書 無料

●証明書についての注意事項

- 納税証明書の請求の際には、納税の領収書をお持ちになると手続きが早く済みます。
- 代理の方が請求する場合は必ず委任状か代理人選任届が必要です。
- どの証明書が必要なのかは市役所に来る前に提出先で確認してください。
- 課税証明書は前年1年間の所得に対する住民税額の証明で、納税証明書は住民税を納めたかどうかの証明です。よって、住民税の申告をしていない場合は課税証明書をお渡しできず、住民税を納めていない場合は納税証明書をお渡しできません。
- 課税になる年の1月1日に住んでいる市区町村で課税になります。よって、今越谷に住んでいても1月1日以降に引っ越してきた場合は、前に住んでいた市区町村で課税になりますので、その市区町村の役所に証明書を請求してください。