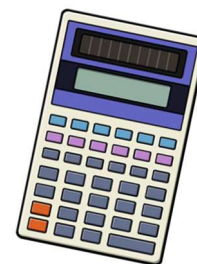


2. Fixed Rate Tax Deductions

As part of national economic measures, individual municipal and prefectural residence tax (hereafter referred to as “individual residence tax”) for FY2024 will be reduced by a fixed rate.



Candidates: Individual residence tax (income portion) payers with a total income not exceeding 18,050,000 JPY for the previous year.

- Persons who are exempt from individual residence tax for FY2024 are not eligible.
- Persons only subject to the per-capita portion of individual resident tax and forest environmental tax for FY2024 are not eligible.

See city website for more information: www.city.shizuoka.lg.jp/s8374/s013013.html

Reduction Amount: 10,000 JPY per dependent family member (including the taxpayer themselves and their spouse)

- Only persons with an address in Japan are eligible.
- In principle, livelihood-sharing spouses (a spouse who shares a livelihood with the taxpayer and has a total income not exceeding 480,000 JPY for the preceding year) and dependent family members will be determined based on the circumstances as of 31 December of the previous year.
- Livelihood-sharing spouses that are not eligible for deductions will receive the fixed-rate tax reduction for FY2025.

Implementation Process

- The individual residence tax deduction will be implemented after all other deductions (donation deductions, mortgage loan deductions, etc..) have been implemented.
- The period or months in which the deductions will be implemented differ based on your payment method for individual residence tax (special withholdings from salary, withheld from your pension, or paid normally).
- When the potential reduction exceeds your total tax amount you will receive an adjustment payout for the difference.

For Those Whose Individual Residence Tax is Withheld from Their Pension:

- The deduction will be applied to the tax withheld from your pension for October 2024.
- If the potential deduction exceeds the tax amount for October, the remaining deduction amount will be applied sequentially to the tax withheld from pension for December 2024 to February 2025.
- If the potential deduction exceeds the tax withheld up to February 2025, it will be deducted from the provisional withholding tax amount for April to August 2024 (amounts already paid will be refunded).

*Those whose individual residence tax is withheld from their salary or paid normally should consult the city website.

Inquiries: Municipal Tax Division ☎ 054-221-1558



Translated by:
International and Intercultural Affairs Division
City of Shizuoka