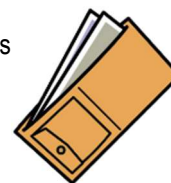


## Major Resident Tax Reforms Applicable from Fiscal Year 2026

In response to rising prices and to address employment-related income adjustments, the following tax reforms have been introduced. These changes will apply to municipal and prefectural resident taxes starting in fiscal year 2026, based on income earned between 1 January and 31 December 2025.

<https://www.city.shizuoka.lg.jp/s8374/s013021.html>



### 1. Revision of Employment Income Deduction

The minimum deduction amount for employment income will be increased from 550,000 yen to 650,000 yen.

As a result, individuals with annual employment income of 1.9 million yen or less will see their deduction amount increase by up to 100,000 yen. (Note: There is no change for those earning more than 1.9 million yen.)

### 2. Revision of Income Requirements for Various Deductions

The income threshold for claiming deductions such as the dependent exemption will be raised by 100,000 yen.

Category	Income Requirements *Note 1	
	After Reforms	Before Reforms
Dependent relative	580,000 yen or less	480,000 yen or less
Spouse sharing living expenses		
Children sharing living expenses with a single parent		
Working student	850,000 yen or less	750,000 yen or less

Note 1: "Income Requirements" refers to the requirement based on total income amount. However, for children who share living expenses with a single parent, the requirement is based on the combined total of gross income and other relevant income amounts.

### 3. Introduction of Special Deduction for Specific Relatives (e.g. University-Aged Children)

If a taxpayer has a **specific relative** (see Note 2), a special deduction will be applied to the taxpayer's total income amount. The deduction amount will vary depending on the total income of the specific relative.

Total income of the specific relative *Note 2 (Salary amount if income is from wages only)	Special deduction amount for the taxpayer with a specific relative
Over 580,000 (1.23 mil) yen but not exceeding 950,000 (1.6 mil) yen	450,000 yen
Over 950,000 (1.6 mil) yen but not exceeding 1 million (1.65 mil) yen	410,000 yen
Over 1 million (1.65 mil) yen but not exceeding 1.05 million (1.7 mil) yen	310,000 yen
Over 1.05 million (1.7 mil) yen but not exceeding 1.1 million (1.75 mil) yen	210,000 yen
Over 1.1 million (1.75 mil) yen but not exceeding 1.15 million (1.8 mil) yen	110,000 yen
Over 1.15 million (1.8 mil) yen but not exceeding 1.2 million (1.85 mil) yen	60,000 yen
Over 1.2 million (1.85 mil) yen but not exceeding 1.23 million (1.88 mil) yen	30,000 yen

Note 2: "Specific Relatives" Refers to relatives aged 19 or older but under 23 who share living expenses with the taxpayer. (This excludes spouses, individuals receiving wages as blue return business employees, and white return business employees.) To qualify, the relative's total income must be more than 580,000 yen and not exceed 1,230,000 yen. If the relative's total income is 580,000 yen or less, they qualify for the dependent exemption for specific dependent relatives, which provides a deduction of 450,000 yen.

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#### Translated by:

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