

Prefecture and Municipal Resident Tax on Individuals (Jumin-zei)

**** 住民税 (村・県民税) について ****

■Who pays it? (Taxpayers)

Foreigners who have a domicile within Hakuba of middle- and long-term residents (stay in Japan more than 3 months, if you have a resident card) as of January 1 (base date for assessment) must pay residence tax based on their income from the previous year to the municipality in which they lived in on January 1. * Even under three months may become a target person.

住民税が課税対象とされる人

その年の1月1日現在の住所や居住が白馬村内にある場合、その前年の収入状況等に応じて課税されます。年の途中で転出・転居があった場合でも、1月1日現在の住所地・居住地にて納税の必要があります。

■What is “jumin-zei”, resident tax?

Resident tax is charged to the residents to cover the costs to run the local government as well as the prefectural government. Part of the tax is charged according to your income from the previous year. Resident tax on individuals comprises a “per income levy” which is imposed in proportion to the income of the previous year and a “per capita levy” imposed as a fixed amount irrespective of income.

住民税 (村・県民税) とは

住民税は、「地域社会におけるさまざまな行政サービスの提供にあたって必要となる費用を、広く村民の皆さんから、その能力に応じて負担していただく」という性格を持った税金です。一般的には市町村民税と道府県民税の総称で、その地域に住んでいる人たちが負担する税金です。住民税には前年の所得金額に応じて課税される「所得割」と所得金額に関わらず定額で課税される「均等割」を合算したものになります。

■Basic Resident Registration for Foreigners

Foreigners who enter and stay in Japan are increasing year by year, it has increased the need for a system where the municipalities can provide the same basic administrative services to foreign residents as they do to Japanese nationals.

Therefore, in order for foreign residents to be included in the Basic Resident Registration Act in the same way as Japanese nationals, and to rationalize the administration of municipalities and make life more convenient for foreign residents, the Law for Partial Amendments to the Basic Resident Registration Act was enacted at the 171st Diet session, and promulgated on July 15, 2009, came into effect on July 9, 2012.

外国人の住民登録

我が国に入国・在留する外国人が年々増加していること等を背景に、市区町村が、日本人と同様に、外国人住民に対し基礎的行政サービスを提供する基盤となる制度の必要性が高まりました。

そこで、外国人住民についても日本人と同様に、住民基本台帳法の適用対象に加え、外国人の利便の増進及び市区町村等の行政の合理化を図るための、「住民基本台帳法の一部を改正する法律」が第171回国会で成立し、平成21年7月15日公布、平成24年7月9日に施行されました。

■Tax calculations

Per income levy Tax amount per income 【所得割】

Total Income amount - Income deduction (Deduction for fees paid for life insurance・Basic deduction “330,000 yen”) × 10 % = ①

① - Tax deduction (※ (Deduction for amount of Income Tax - Deduction for amount of Resident Tax) × 5 %) = ②

住民税の算出方法

給与所得額 - 所得控除額 (社会保険料控除・基礎控除等) × 10 % = ①

① - 税額控除額 (※ 人的控除額の差の合計額 × 5 %) = ②

Tax amount of per capita levy 【均等割】 Person who have the total income of more than 280,000 yen

Prefecture tax (¥2,000) + Village tax (¥3,500) Individuals who have an office and/or house and land as of January 1 (including renters but excluding those leasing to others) and who do not have an address in the municipality where it is located. = ③

Total amount of residents tax = ② + ③

所得 28 万円以上の人

県民税 2,000 円 + 村民税 3,500 円 白馬村内に住所・居住があるか、又は事務所・家屋敷があるかどうかは、その年の1月1日現在の状況で判断されます。 = ③

住民税年税額 = ② + ③

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In case of any discrepancy between the English version and the Japanese version, the Japanese version shall prevail.