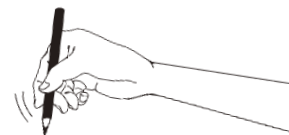


Useful Japanese words
for everyday life

Tax-related Vocabulary



This month's tip is a look into a helpful Japanese word to know!



This Month's Word : 住民税 (じゅうみんぜい // *Jūmin Zei*)

住民税 (*Jūmin Zei*) means Residents Tax.

Individual Municipal Residents Tax (市民税 // *Shimin Zei*) and Prefectural Residents Tax (県民税 // *Kenmin Zei*) are collectively known as Residents Tax (住民税 // *Jūmin Zei*) and are paid together. Residents Tax is paid by everyone who has an address in Japan as of January 1 of the year and earned an income the previous year. The amount of Residents Tax you pay is based on your income from the previous year starting from January 1 through December 31.

There are two methods of paying tax. (1) Special collection (特別徴収 // *Tokubetsu Chōshū*): Your employer subtracts the amount of tax you owe from your income and pays it to your local government. You can check how much you have paid with your monthly payment slip (給与明細 // *Kyūyo Meisai*). (2) Ordinary collection: You pay taxes by yourself at the government office, a convenience store, bank or post office. In June your local government will send a notification to those paying via the ordinary collection method; confirm the contents of the notification and pay your tax by the due date.

■ Payment deferral (徴収猶予 // *Chōshū yūyo*)

If you cannot pay the tax by the due date because of unavoidable circumstances, like you or your family member are suffering from disaster or being sick, please consult with your local government. You may apply for the payment deferral program if you qualify.



Learn more!

所得税 (*Shotoku Zei*) Individual Income Tax

Individual Income Tax is a tax imposed on personal income earned in a year starting from January 1 through December 31. When your monthly salaries or wages are paid, your employer subtracts the amount of tax you owe from them and pays it to your national government. You can check how much you have paid with your monthly payment slip (給与明

細// *Kyūyo Meisai*) or a withholding record with the annual gross salary (給与所得の源泉徴収票 *Kyūyo Shotoku No Gensen Chōshū Hyō*) that is issued by an employer and received it by end of January.

消費税 (Shōhi Zei) Consumption Tax

The Consumption Tax at the rate of is 10% (Standard tax rate) is applied to the purchase of goods and services in Japan. In the case of the purchase of food and drink excluding alcoholic drink and dining out, the rate of 8% (Reduced tax rate) is applied.

自動車税 (Jidōsha Zei) / 軽自動車税 (Kei-jidōsha Zei)

Automobile Tax/Light Mother Vehicle Tax

Persons who have an automobile as of April 1 are obliged to pay Automobile Tax. The amount of tax payment is calculated based on the engine size and other elements. A notice with instructions regarding the tax amount and payment method will be sent you by your local government office around April or May. You pay taxes by yourself at a convenience store, a bank or a post office by the due date.

固定資産税 (Kotei Shisan Zei) Property Tax

Persons who have assets (land, buildings, depreciable assets) as of January 1 are obliged to pay Property Tax. A notice with instructions regarding the tax amount and payment method will be sent you by your local government office sometime from April to June. You pay taxes by yourself at a bank, post office or a convenience store by the due date.