

TAXES

- Taxes are calculated based on the amount of income earned between January 1 - December 31.
- Failing to pay taxes may affect the residence status of a mid to long term resident and may result in additional tax payments.
- National Health Insurance premiums are calculated based upon the amount of income earned during the previous year and in the case a tax report is not submitted National Health Insurance premiums may increase. Mid to long term residents who did not earn an income in Japan the previous year must submit a Special Tax Report to their local Municipal Office by March 15 indicating how they supported themselves without a salary.
- In addition to the information listed below there are many different conditions relating to taxes. Mid to long term residents should be sure to check with the municipal office where they registered their address, their local tax office, or the [National Tax Agency website](#) for additional information.

Income Tax

- Income taxes are due between February 16 - March 15 following the previous year.
- The National Tax Agency collects income taxes.
- Many employers in Japan withhold income taxes from the salary of their employees automatically and as a result, employers do not need to file their own income taxes.
- If income taxes are not withheld from the salary of an employee they must submit an income tax report to their local tax office.
- Mid to long term residents should check with their employer about whether they need to submit a tax report.
- Information about how to complete a tax report may be found on the following [link](#).
- Mid to long term residents who have multiple part-time employers may need to submit their own income tax report. Mid to long term residents should check with their employers about what is possible.
- If mid to long term residents leave Japan and no longer plan to live in Japan they must file their tax return before leaving Japan at the local tax office where you registered your address.
 - More information about the procedures above may be found on the following [link](#).

Residence Tax

- Municipal offices require anyone who received an income in the previous fiscal year in Japan to pay a residence tax.
- The amount of the residence tax varies depending on the prefecture and municipal the taxpayer lives in.
- In some cases, employers will withhold the residence tax from the salary of their employees.
- In the case the residence tax is not withheld, tax payers will receive the amount they must pay for their residence tax from their municipal office.

- The payment may be made in one lump sum payment or divided into multiple payments.
- Tax payers must go to their local municipal office to adjust their payment method.

Taxes in Home Country

- Some mid to long terms residents in Japan may have to report or pay taxes based on their income in Japan to their home country. Check with the tax agency of your home country to determine the necessary procedures.