

What are flat rate residence tax and income-based residence tax?

Residence tax is a tax imposed on your income from the previous year (from January to December). In principle, it is collected by the municipality where you were registered as a resident as of January 1. Residence tax comprises a flat aspect and an income-based aspect.

Flat rate residence tax

is paid widely and equally by all residents of the municipality. In Fukuoka City, the tax amount is 5,500 yen.

Income-based residence tax

varies depending on your income from the previous year (from January to December).

◆ What does it mean if my household is exempt from the flat rate residence tax?

It means that no one in your household needs to pay either the flat rate residence tax or the income-based residence tax. If you are exempt from the flat rate resident tax, you are also exempt from the income-based residence tax.

◆ What does it mean if my household is subject only to the flat rate residence tax?

It means that every individual of your household was exempt from the income-based residence tax and at least one individual is subject to the flat rate residence tax.

◆ What if my household is subject to the income-based residence tax?

It means that someone in your household is required to pay both the flat rate residence tax and the income-based residence tax. If you are subject to the income-based residence tax, you are also subject to the flat rate residence tax.

If your household is:	Payment of the flat rate residence tax	Payment of the income-based residence tax
Exempt from the flat rate residence tax	Not required	Not required
Subject only to the flat rate residence tax	Required	Not required
Subject to the income-based residence tax	Required	Required

◆ What if everyone in my household is exempt from the income-based residence tax?

It means that no one in your household is required to pay the income-based residence tax, and may or may not be subject to the flat rate residence tax.

(For reference) Income levels based on household types

This table shows approximate income estimates and the types of monetary relief you may be eligible for, depending on your household type. Make sure to check your tax status when you apply for monetary relief, because the amount will vary depending on your status, including the number of dependents in your household.

Household Types		Head of the household and Dependents (Headcount)	Types of Monetary Relief	
			For households where every individual was exempt from the residence tax (70,000 yen per household)	For households subject only to the flat rate residence tax (100,000 yen per household)
Salary Income	[Single-person household] Head of the household: in their 40s	1	up to approximately 1,000,000 yen	up to approximately 1,150,000 yen
	[Three-person household] Head of the household: in their 50s Spouse: in their 50s (Spousal deduction applied) Child: One university student	3	up to approximately 2,050,000 yen	up to approximately 2,350,000 yen
	[Four-person household] Head of the household: in their 30s Spouse: in their 30s (Spousal deduction applied) Children: Two elementary school students	4	up to approximately 2,550,000 yen	up to approximately 2,700,000 yen
Pension Income	[Single-person household] Head of the household: Aged 65 or older	1	up to approximately 1,550,000 yen	up to approximately 1,600,000 yen
	[Two-person household] Head of the household: in their 70s Spouse: in their 70s (Spousal deduction applied)	2	up to approximately 2,100,000 yen	up to approximately 2,200,000 yen

◆ How to check your tax status

- ① Notice of Decision on or Change in the Amount of Municipal & Prefectural Residence Tax Subject to Special Collection **⚠1**
- ② Notice of Municipal & Prefectural Residence Tax Payment **⚠1**
- ③ Contact the Tax Imposition Section of the ward office where you were registered as a resident as of January 1, 2023. **⚠2**

⚠1 Refer to *How to check your taxation status* for details. .

⚠2 No information will be given over the phone. Visit the Tax Imposition Section counter with your identification documents. Please note that we can inform the taxation status only of the person who comes to the counter.