

To all owners of businesses based in Gunma Prefecture

Effective FY2017, owners of the business based in Gunma are required to pay their employee's individual resident tax (Kojin Jyumin-zei) by way of "Special Tax Levy" (tokubetsu choshu), i.e. by deducting the tax from the salary of their employees.

※ Individual resident tax refers to the combination of individual municipal and prefectural taxes.

- In accordance with the Paragraph 4, Article 321 of the Japanese Local Tax Law, business owners who have an obligation to withhold their employees' income tax from their salary must pay their individual resident tax by Special Tax Levy.
- Individual resident tax of all employees, irrespective of their employment status, who are on the payroll during FY2016 and are continued to be so as of April 1, 2017, must be paid via Special Tax Levy.
- In case any of the following applies, individual resident tax can be paid via Normal Levy (futsu choshu) until otherwise notified.

- A: Business owners whose headcount is two or fewer (excluding the total number of employees who apply the below items B through F)
- B: Employees who are Otsuran Gaitosha and pay their individual resident taxes via Special Tax Levy at other employment
- C: Employees who earn less than taxable amount
(Employees who earn less than JPY930,000 or *JPY965,000 annually. See below for clarification.)
- D: Employees who are not on the payroll constantly
- E: Employees who are on the Senjusha payroll such as business owner's family members
- F: Employees who are on 1) leave of absence 2) have resigned 3) are scheduled to resign on or before May 31 and are included in the Kyuyo Shiharai Hokokusho (annual payroll report) for the preceding calendar year.

Please also note the followings:

- If you meet the abovementioned requirements and qualify for paying the individual resident tax via Normal Tax Levy, you must submit an Ido Todokedesho form (notification of personnel changes)
- The annual salary mentioned in the Item C above applies as follows. JPY965,000 for residents of Maebashi, Takasaki, and Kiryu. JPY930,000 for residents of the rest of the municipalities.
If employees live other than Gunma Prefecture, please ask the applicable prefecture/municipality.

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How to process the Individual Income Tax Payment for employees are on leave of absence or who have left the company

- Business owners whose employees are no longer on the payroll because they are either on leave of absence or have resigned must submit a form called “Ido Todokedesho” (Notification of Personnel Changes) to their municipal government on or before the 10th of the following month in which the change has occurred.
- Failing to submit the Ido Todokedesho form by the set due date will result in paying the arrears in the individual income tax for those who still remain on payroll.
- Business owners are strongly recommended to meet deadlines to report all personnel changes. Failing to do so will make the taxpayers pay their taxes in large sum.

Exceptions for Tax Payment Due Dates

- For business owners, the due date for payment of Individual Resident Tax they collected from employees on per capita levy is the 10th of every month following the month of collection. For business owners, whose headcount is less than ten, including employees who reside in different municipalities, are eligible for change from monthly payment to bi-annual payment (December and June) upon request to their municipal mayor for approval.
- This exception is good for due date for payment only. Business owners are requested to collect employees’ individual resident tax on per capita levy.
- Business owners who have any payment in arrears with their municipal government may be rejected such request.
- Should the headcount changes more than 10 after the approval of the abovementioned request, business owners must notify their municipal government immediately by submitting the relevant documents.

Questions regarding the implementation of full-fledged Tokubetsu Choshu Initiative

Questions regarding the overview of the Tokubetsu Choshu System

Department in charge at the Prefectural Government	Phone Number	Department in charge at the Prefectural Government	Phone Number
Municipal Government Dept., Prefectural Government	027-226-2228	Taxation Department, Prefectural Government	027-226-2196

Questions regarding specific procedures (Department in charge of individual resident tax at municipal governments)

Municipality	Department	Phone Number	Municipality	Department	Phone Number	Municipality	Department	Phone Number
Annaka	Zeimuka	027-382-1111	Kusatsu	Zeimuka	0279-88-7186	Nakanojo	Zeimuka	0279-75-2111
Isesaki	Shiminzeika	0270-27-2716	Shibukawa	Zeimuka	0279-22-2113	Naganohara	Zeimuka	0279-82-2244
Itakura	Kosekizeimuka	0276-82-1111	Shimonita	Juminzeimuka	0274-82-2113	Nanmoku	Juminzeimuka	0274-87-2011
Ueno	Somuka	0274-59-2111	Showa	Zeimuka	0278-24-5111	Numata	Zeimuka	0278-23-2111
Oura	Zeimuka	0276-47-5011	Shinto	Zeimuka	0279-54-2211	Higashiagatsuma	Zeimuka	0279-68-2111
Oizumi	Zeimuka	0276-63-3111	Takasaka	Shiminzeika	027-321-1218	Fujioka	Zeimuka	0274-40-2231
Ota	Shiminzeika	0276-47-1818	Takayama	Zeimuka	0279-63-2111	Maebashi	Shiminzeika	027-898-6208
Katashina	Juminka	0278-58-2111	Tatebayashi	Zeimuka	0276-72-4111	Midori	Zeimuka	0277-76-0964
Kawaba	Juminka	0278-52-2111	Tamamura	Zeimuka	0270-64-7703	Minakami	Zeimuka	0278-62-2111
Kanna	Juminseikatsuka	0274-57-2111	Chiyoda	Zaimuka	0276-86-7002	Meiwa	Zeimuka	0276-84-3111
Kannra	Juminka	0274-74-3131	Tsumagoi	Zeimuka	0279-96-0511	Yoshioka	Zaimuka	0279-26-2237
Kiryu	Zeimuka	0277-46-1111	Tomioka	Zeimuka	0274-62-1511			