FY2022 Notification for the Determination/ Change of Municipal/ Prefectural Tax Amounts Subtracted from Salaries, etc. via Special Collection (For Taxpayers)

(Note)


| Amount to pay |  |  |  |
| :--- | :--- | :--- | :--- |
| June |  |  |  |
| July |  |  |  |
| August |  |  |  |
| September |  |  |  |
| October |  |  |  |
| November |  |  |  |
| December |  |  |  |
| January |  |  |  |
| February |  |  |  |
| March |  |  |  |
| April |  |  |  |
| May |  |  |  |


| Employee number | Name | Number specified |
| :---: | :---: | :---: |
|  | Address |  |
|  |  |  |






(2) Emergency proceedings are required to avoid signiticant damage arising from the
(3) There is is ajifstifiable ereason for not ot otaining a decision with regard to your claim.

> (year) / (month) / (day)

Inquiries: Municipal Tax Section, Kanazawa City TEL (076)220-2161~2163•2166
X (076)220-215
*Please open the slip slowly and carefully.
FY2022 Notification for the Determination/ Change of Municipal/ Prefectural Tax Amounts Subtracted from Salaries, etc. via Special Collection (For Taxpayers)

|  | Salary income |  |  |  | Income category other than main salaries |  |  |  |  | Total income (3) <br> Forestry income |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Stay |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Toata fo foterer incomes |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total income (1) |  |  |  |  |  |  |  |  | $\begin{aligned} & \overrightarrow{0} \\ & \stackrel{\rightharpoonup}{\overrightarrow{0}} \\ & \stackrel{\rightharpoonup}{\tilde{0}} \\ & \stackrel{\rightharpoonup}{0} \\ & \underset{\sim}{0} \end{aligned}$ |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  | (tanser |  |  |  |  |  |
|  | Casualty losses |  |  |  |  |  |  |  |  |  | income, etc. <br> $\begin{array}{l}\text { Dividends from listed } \\ \text { shares etc. }\end{array}$ |  |  |  |  |
|  | Medical expense |  |  |  | Spouse |  |  |  |  | Fiture trading income |  |  |  |  |
|  | Social insurance |  |  |  | Special spouse |  |  |  |  |  |  |  |  |  |  |
|  | $\begin{array}{\|l\|} \hline \text { Small Enterprise } \\ \text { Mutual Relief } \end{array}$ |  |  |  | Dependents |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Life insurance |  |  |  | Basic |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Earthuake insurance |  |  |  | Total deductions (2) |  |  |  |  |  |  |  |  |  |

(Note)


| Employee number | Name | Number specified |
| :---: | :---: | :---: |
| Address |  |  |
| Addressee number |  |  |




 (2) Emerrgency proceedings are required to avoid signiticant damage arising trom the
(3) Theree eis is ijustififable reason for not ottaining a decision with regard to your claim.

> (year) / (month) /
(day)
$\begin{array}{ll}\text { Inquiries: Municipal Tax Section, Kanazawa City } & \begin{array}{l}\text { TEL (076)220-2161~2163•2166 } \\ \text { FAX (076)220-2154 }\end{array}\end{array}$ FAX (076)220-2154

Please open the slip slowly and carefully. (Note)

Y2022 Notification for the Determination/ Change of Municipal/ Prefectural Tax Amounts Subtracted from Salaries, etc. via Special Collection (For Taxpayers)

|  | Salary income |  |  | Income category other than main salaries | $\square$ |  |  |  |  | Total income (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  | stry income |  |  |  |  |
|  | Toata fo fther incomes |  |  |  |  |  |  |  |  | lated Sharterm |  |  |  |  |
|  |  |  |  |  |  |  |  | $\begin{array}{\|l\|l} \overrightarrow{0} \\ \stackrel{\rightharpoonup}{\vec{a}} \\ \stackrel{\rightharpoonup}{x} \\ \stackrel{\ddot{U}}{0} \end{array}$ |  | (eiter |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Casualty losses |  |  |  |  |  |  |  |  | ends from listed <br> s etc |  |  |  |  |
|  | Medical expense |  |  | Spouse |  |  |  |  | sitaes | Setrading inome |  |  |  |  |
|  | Social insurance |  |  | Special spouse |  |  |  |  |  | Deen | dent cateory |  |  |  |  |
|  | $\begin{array}{\|l\|} \hline \text { Small Enterprise } \\ \text { Mutual Relief } \end{array}$ |  |  | Dependents |  |  |  |  |  |  |  |  |  |  |
|  | Life insurance |  |  | Basic |  |  |  |  |  | 輷 |  |  |  |  |
|  | Earthauake insurance |  |  | Total deductions (2) |  |  |  |  |  |  |  |  |  |  |



FY2022 Notification for the Determination/ Change of Municipal/ Prefectural Tax


| Tax calculation methods <br> Total income（1）－Total income deduction（2）＝Total taxable income（3） <br> Income－based levy before deductions（4）－Deductions（5）$=$ <br> Income－based levy（6） <br> Income－based levy（6）＋Per－capita levy $(7)=$ Tax via special collection（8） Tax via special collection（8）－Deduction deficit（9） <br> （Note）1．A different formula is used when there is separate taxable income 2．Deductions 5 ）refers to the total deductions of adjustment <br> deduction，deduction from dividends，housing loan specia <br> from dividends or the transfer of shares． <br> Deduction deficit（9）refers to the deduction for income from dividends or the transfer of shares that was not deducted <br> from the income－based levy． |  |
| :---: | :---: |
| Tax rate <br> Municipal tax： 3,500 yen Prefectural tax： 2,000 yen $\binom{500$ yen foom the per－apaita levy of prefectural tax }{ is used tor the preservation of st shikewa torests．} Income－based levy（Comprehensive taxation） |  |
|  |  |
|  |  |
| Oncome deduction |  |
|  |  |
| Deduction for casualt | or w |
| $\begin{aligned} & \text { inal } \\ & \text { Nate } \\ & \text { chiot } \end{aligned}$ |  |


| Social insurancedeductions etc． |  | Payment |  |
| :---: | :---: | :---: | :---: |
|  |  | Payment | Deduction |
| 12，000 yen or less |  |  | Totalamount |
| More than 12,000 yen，and 32,000 yen or less More than 32，00 yen，and 56,00 yen or less |  |  | Paymentx／1／2＋6，000 |
|  |  |  | Paymentx／1／ 14,000 |
| Moret tha 56,000 yen |  |  | 28.000 yen |
| 15.000 ven or oress |  |  | Totalamount |
| Moet than 15，000 yen，and 40，000 yenor ores |  |  | Paymentx／1／2 $+7,500$ |
| Morettan 40，000 yen，and 70，000 yenor ores |  |  | Paymentr1／14＋17，500 yen |
| More than 70，000 yen |  |  | 35，000 yen |
| Total of deductions for life insurance，nursing care insurance and personal pension above formula（maximum 70,000 yen） <br> rding to the <br> If both new－category and former－category life insurance or personal pension are included：total of deductions for life insurance or personal pension premiums of both categories according to the above formula（maximum 28，000 yen） |  |  |  |
|  |  | Payment | Deduction |
|  | 50,000 yen | orless | Paymentx／1／2 |
|  | More than 5 | 50，00 yen | 25，000 yen |
|  | 5.000 yen of |  | Total amount |
|  | Morethan 5.0 |  | Payment $\times 1 / 2+2,50$ yen |
|  | More than 1 | 5，000 yen | 10，000 yen |
| Maximum 25，000 if both earthquake insurance and former long－term casualty insurance are included |  |  |  |


| Taxpayer＇s | 9 million |  |  | Basic deduction | $\left\lvert\, \begin{aligned} & \text { Taxpayers } \\ & \text { net income }\end{aligned}\right.$ |  | 24 million yen or less  <br> More than 24 million yen，and 24.5 million yen or less 29 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Seneral | 330，000 yen | 20，000 ye | 110， |  |  |  |  |  |  |  |  |
| Elder | 880，00 yen 2 | 260，000 yen | 130,0 | OTax deduction（adjustment deduction） |  |  |  |  |  |  |  |
| memem |  | Deduction |  | If the taxpayer＇s total income is 25 million yen or lower，the following amount is deducted according to the category Total taxable income is 2 million yen or less． |  |  |  |  |  |  |  |
|  | 330，000 yen | 220，000 yen | 110，000 yen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 330， | 220，000 yen | 110，00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 310000 yen | 210，000 | 110，000 yen |  | any of |  | Suctio | the table | e shown |  |  |
|  | 260，000 yen | 180，000 yen | 90,000 |  |  |  |  |  |  |  |  |
| \％ | 210，000 yen | 140，000 yen | 70，000 yen |  |  | tax： $3 \%$ | \％ |  |  | 3） 50, |  |
| 速 | 160，00 yer | 110，000 yen | 60，000 yen |  | myut |  | tion |  |  |  |  |
|  | 110,000 yen | 80,000 yen | 40，000 yen | Deduction type Ammunt |  |  | ， | 2 milio |  |  |  |
|  | 60.000 ven | 40.0 | 20.000 ven |  |  |  | Deduction type |  | Amount |  |  |
|  | 30,00 ven | 20，000 yen | 10，000 yen | sic deduction |  |  | Taxpay |  |  |  |  |
|  |  |  |  |  | General |  |  |  |  |  |  |
| Disabled Sexilus |  | General | 330，00 yen |  | Special |  |  | Eder | 0，000 yen | 60，00 | 30.000 yen |
|  |  |  |  | dows |  | 2．00）enem | souse |  | 0．000 yen | 40，000 yen | 20.000 pen |
| Widows | yen |  |  | $\begin{array}{\|l\|l} \substack{\text { single } \\ \text { parents }} \end{array}$ | Father | 10．000 en |  |  | 0．000 en | 20．00ven | 10.00 |
| nts | 300，000 yen |  |  |  | Mother | s50，00，yer |  | Sene | 2000 | Ederily | 00.000 |
| king students | 26，000 yen |  | 450，000 yen | parents Mot | Working students |  |  | Specified |  |  |  |


| Type | Amount up to10 million yen |  | Amount exceeding 10 million yen |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Mnicioal |  |  |  |
| Dividends，etc | 1．6\％ | 1．2\％ | 0．8\％ | 0．6\％ |
|  | 0．8\％ | 0．6\％ |  |  |
|  | 0．4\％ | 0．3\％ | 0．2\％ |  |
| OTax deduction（housing loan special deduction |  |  |  |  |
| If the housing loan special deduction has been applied related to occupancy during the term from 2009 to 2021 （or 2022 when Article 61 of the Local Tax Act is applied），［（2）－（1）］（5\％of the taxable income of the previous year（maximum 97，500 yen），if［（2）－（1）］is higher than the amount）， multiplied by the rate shown below is deducted 2022 when Artoccupancy started within the term from 2014 to 2021 （or 2022 when Article 61 of the Local Tax Act is applied）and the house acquisition，the above $5 \%$ and 97,500 yen become $7 \%$ and 136,500 yen Housing loan special deduction from the income tax for the previous renovation or a housing loan for occupancy in 2007 or 2008，the loan amounts are excluded） <br> Income tax for the previous year（before applying housing loan special deduction） |  |  |  |  |
| Municipal ax ${ }^{\text {a }}$ 3／5 |  | alta |  |  |
| $\bigcirc$ Tax deduction（deductions tor income from dividends or the transter of sh |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |













| Taxpaers | 9 million yen | men |  |  | $\|$Taxpyers <br> Tet <br> net income |  | 24 million yen or less 43 <br> More than 24 million yen，and 24.5 million yen or less 29 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| use General | 330，000 yen | 220，000 yen | 110，000 |  |  |  |  |
| Elderly | 380，000 yen | 260，000 yen | $1330,00 \mathrm{yen}$ | OTax deduction（adjustment deduction） |  |  |  |  |  |  |  |
|  |  | Deduction |  | If the taxpayer＇s total income is 25 million yen or lower，the following amount is deducted according to the category． |  |  |  |  |  |  |  |
|  | 330，000 | 220，000 yen | 110，000 yen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 330， | 220，000 yen | 110，0 | $5 \%$（municipal tax： $3 \%$ ，prefectural tax： $2 \%$ ）of（1）or（2），whichever is lower |  |  |  |  |  |  |  |
| Smamem | 310,000 yen | 210，000 yen | 110，000 | （1）If any of the deductions in the table shown below is applicable：total deductions |  |  |  |  |  |  |  |
| mamem | 260，000 yen | 180，000 yen | 90,000 yen | （2）Total taxable income <br> Total taxable income is more than 2 million yen： |  |  |  |  |  |  |  |
|  | 210 | 140，000 yen | 70，000 yen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 隹 | 160,000 yen | 10，000 yen | 80，000 ye |  |  |  |  |  |  |  |  |
| 5 ${ }^{\text {a }}$ | 110，000 yen | 80，000 yen | 40，000 yen | 3 Total taxable income minus 2 million yen |  |  |  |  |  |  |  |
|  | 60.000 yen | 40，000 |  | Deduction type |  | e Amount | $t$ Deduction type |  | Amount |  |  |
|  |  |  |  | Basic deduction |  | 50000 | Taxpayer＇s netincome |  | Smin | ． |  |
| cose | 30，000 yen | 20，000 yen | 10，000 yen |  | General | al |  |  |  |  |  |
|  | 260，000 | General | 330，000 yen |  | Special | al poweover | mind Sous | Enderly | 1ro，ooven | 80，000 yen | 30，000 yen |
| （serie | 530，000 yen |  |  | Widows |  | 20000 |  |  | s．000 yen | 40.000 en | 20.000 |
| Widows | 260，000 yen |  |  |  |  | 10．000 emen |  |  |  | $20.000 \times \mathrm{em}$ |  |
| Single parents | 300，000 yen | 詨 Spacifie | 450，000 | Singe | Mother | er |  |  |  |  |  |
| Working students | 266,000 yen |  | 450，000 yen | Working students |  | nts 10.000 emen |  | Spectifed | Bra，ooverel |  | 88000 |


|  |
| :--- | :--- |



| Type Taxable income | Amount up to10 million yen |  | Amount exceeding <br> 10 million ye |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Unicarax | Fireceural | Montiatatax |  |
| Dividends，etc． | 1．6\％ | 1．2\％ | 0．8\％ |  |
|  | 0．8\％ | 0．6\％ | 0．4\％ |  |
|  | 0．4\％ | 0．3\％ | 0．2\％ |  |
| ax deduction（housing loan special deduction） |  |  |  |  |
| If the housing loan special deduction has been applied related to 61 of occupancy during the term from 2009 to 2021 （or 2022 when Article 61 the Local Tax Act is applied）$[2)-(1)]$（5\％of the taxable income of the previous year（maximum 97，500 yen），if［（2）－（1）］is higher than the amount） However，if the occupancy started within the term from 2014 to 2021 （or 2022 when Article 61 of the Local Tax Act is applied）and the house acquisition，the above $5 \%$ and 97,500 yen become $7 \%$ and 136,500 yen． <br> 1）Housing loan special deduction from the income tax for the previous year（if the amount includes a loan for a specified expansion or renovation or a housing loan for occupancy in 2007 or 2008 ，the loan amounts are excluded） <br> Income tax for the previous year（before applying housing loan special deduction） |  |  |  |  |
| Municipal ax ${ }^{\text {a／}}$／5 |  | ctural tax |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| Income from dividends orthe transere of shares |  |  |  |  |


－Tax calculation methods






OPer－capita levy






## OTax calculation methods

 ncome－based 1 evy
hocme－－abese levy
heome－based levye

Note）1．A dififerent tormula is used when therer is spaparat Axable income



OTax rate
Qeperapita levy
Munciciap tex： 3,5
500 ye ，, 500 yen Prefectural lax：2，000 yen
Incom－based ley（ Comporvenensivive taxation）





| Type | Amount up to10 million yen |  | Amount exceeding10 million yen |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Mmicion tax |  |
| Dividends，etc． | $10^{60}$ | 1．2\％ | 0．8\％ |  |
|  |  |  | 0．4\％ |  |
|  | 0．4\％ | 0．3\％ | 0．2\％ |  |
| OTax deduction（housing loan special deduction） |  |  |  |  |
| It the housing loan special deduction has been applied related to occupancy during the term from 2009 to 202 （1）r 2022 when Article 61 the Local Tax Act is applied），$[2-(1)(5 \%$ of the taxable income of the previous year（maximum 97，500 yen），if［（2）－（1）］is higher than the amount）， However，if the occupancy started within the term from 2014 to 2021 （or 2022 when Article 61 of the Local Tax Act is applied）and the house acquisition，the above $5 \%$ and 97,500 yen become $7 \%$ and 136，500 yen． <br> Housing loan special deduction from the income tax for the previous year（if the amount includes a loan for a specified expansion or renovation or a housing loan for occupancy in 2007 or 2008 ，the loan amounts are excluded） <br> Income tax for the previous year（before applying housing loan special deduction） |  |  |  |  |
| Municipal tax ${ }^{3 / 5}$ |  | Iectural ax |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| Income from dividends or the transer of shares |  |  |  |  |

