

Q In March I will be leaving the company I was employed at for over 2 years, and I plan to return to my home country at the end of April. Until now, residence tax was automatically deducted from my monthly paycheck, but what will happen after I leave my job?

If your residence tax payments are automatically deducted from your monthly paycheck and you leave your job, you can pay in one of the following ways. For more information about the payment methods, please consult with your employer.

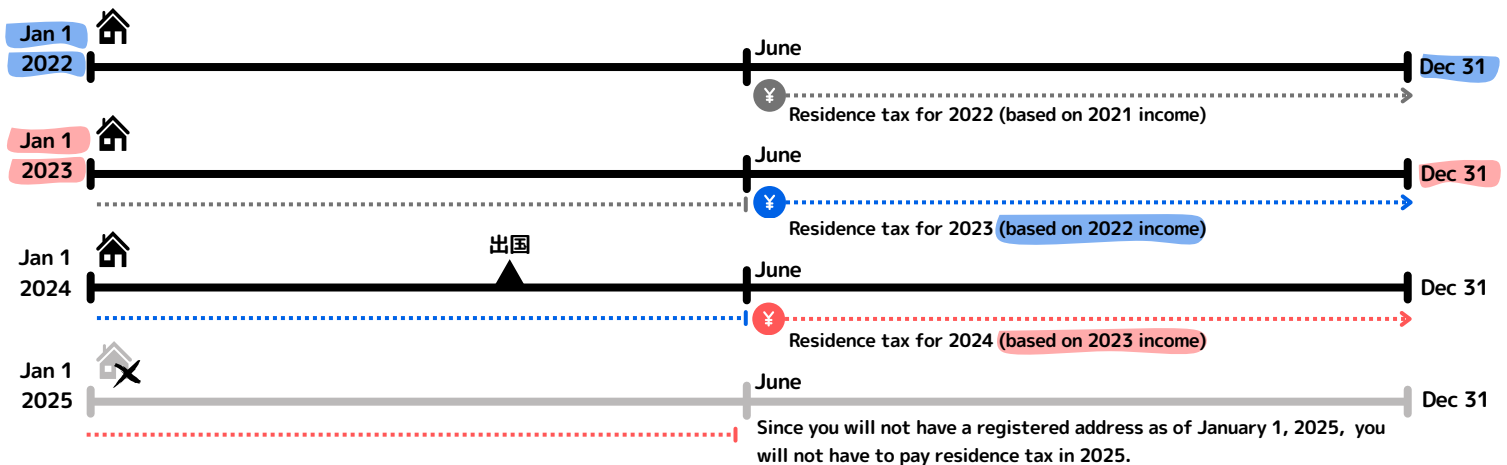


- 1. General Collection:** Using a payment slip sent by your local municipal office to your home, you can pay the remaining residence tax at a bank, convenience store, over the internet, etc. (Payment methods may vary between municipalities.)
- 2. Lump-sum Collection:** Your company will pay your residence tax to the municipality on your behalf, by deducting the total unpaid amount from your salary or severance pay.

If you have a residence in Japan as of January 1st, and your income is above a certain level, then you are required to pay Residence Tax to your local municipal office, regardless of nationality. The same applies even if you leave Japan on or after January 2nd.

If you had a registered address in Japan on January 1, 2024, and your income in 2023 was above the specified amount, **you will have to pay residence tax even after you leave Japan.**

The tax payment slip for 2023 should be sent by the municipal office around June 2024. However, if you have left Japan by then, you will not be able to receive the slip and make the payment. In this case, **you must appoint a resident in Japan to be your tax representative, and inform your local municipality before leaving Japan.** For information on how to appoint a tax representative, please contact your local municipal office.



Points of caution!

- If you do not pay by the due date, you will be required to pay a late fee in addition to the tax owed.
- If residence tax is unpaid, applications for extending your period of stay, changing your residence status, or permanent residency may not be approved.
- If you leave Japan after June, you do not need to appoint a tax representative, as long as you can pay the full amount of residence tax owed before leaving.



References

[Don't forget to pay residence tax!](#)

Hokkaido Foreign Resident Support Center

Languages: Japanese, English, Spanish, Chinese (simplified/traditional), Korean, Tagalog, Vietnamese, Thai, Ukrainian



[Don't forget to pay resident tax!](#)

Ministry of Internal Affairs and Communication

Languages: Japanese, English, Chinese, Vietnamese, Portuguese

