

Introducing the Saitama City Flat-Rate Supplementary Tax Reduction Benefit (Shortfall Benefit)

A shortfall benefit will be applied to those cases where, after confirming the actual values of relevant taxes and benefits like the 2024 income tax (所得税額 “shotoku zeigaku”) and flat-rate tax reduction(s) (定額減税 “teigaku genzei”), the value of income tax remaining after subtracting the value of the flat-rate tax reduction(s) exceeds that of the FY2024 “Flat-Rate Supplementary Tax Reduction Benefit” (定額減税補足給付金 “teigaku genzei hosoku kyuufukin”).

| Eligible Beneficiaries | To Apply | Application Deadline |
|---|--|---|
| <p>Those for whom Saitama City is their registered tax home for FY2025 and for whom ① or ② apply</p> <p>① The confirmed actual values of liable 2024 income tax and flat-rate tax reduction(s) are such that the “Fixed-Rate Supplementary Tax Reduction Benefit” falls short of coverage</p> <p>② All of the following statements apply:</p> <ul style="list-style-type: none"> • The amount owed for the 2024 income tax and FY2024 individual inhabitants’ tax levy on income before applying flat-rate tax reduction is ¥0 • The taxpayer is not considered a dependent (扶養親族 “fuyou shinzoku”) under the tax system. Examples of non-dependents include full-time employees of family businesses that use the blue tax filing system (青色事業専従者 “aoiro jigyou senjuusha”), full-time family business employees who file individual taxes using the white tax filing system (事業専従者(白色) “jigyou senjuusha (hakuiro)”), and those whose total yearly income exceeds ¥480,000. • The taxpayer is not the head of or a member of a household that is eligible for benefits for low-income earners (低所得者 “teishotokusha”) (*1) <p>(*1) Here, “benefits for low-income earning families” refers to the FY2023 Benefit for Lower-Income Families (¥70,000), the FY2023 Benefit for Families Partially-Exempt from Paying Inhabitants’ Tax (¥100,000), and the FY2024 Benefit for Families Newly Exempt or Newly Partially Exempt from Paying Inhabitants’ Tax (¥100,000).</p> | <p>A notice will be sent to eligible individuals. There may be circumstances in which eligible individuals are not sent a notice. Please contact the call center for guidance if necessary.</p> <p>Please visit the Application Assistance Window at your local ward office when applying.</p> | <p>Applications postmarked after October 15th, 2025 will not be accepted</p> |

■ Allowance

• For those to whom ① applies:

= The remaining value of liable taxes after flat-rate tax reduction(*2) — The value of the FY2024 “Flat-Rate Supplementary Tax Reduction Benefit”

(*2) Here, “the remaining value of liable taxes after flat-rate tax reduction” = the sum of (1)+(2) (rounded up to the nearest ten thousand yen)

(1) The remaining value of liable 2024 income tax after flat-rate tax reduction

= Amount of income tax eligible for reduction (¥30000 × (# of people in household (the taxpayer+dependents, etc.)) — Actual amount of flat-rate income tax reduction received in 2024

(2) The remaining value of FY2024 individual inhabitants’ tax after flat-rate tax reduction

= Amount of individual inhabitants’ tax eligible for reduction (¥10000 × (# of people in household (taxpayer+dependents, etc.)) — Actual amount of flat-rate tax reduction received for the “levy on income”

Inquiries

【Flat-Rate Supplementary Tax Reduction Benefit (Shortfall Benefit) Call Center】

* Support available in Japanese, English, Chinese, and Korean

Hours: 9:00 a.m.–5:00 p.m. (includes weekends and national holidays)

Telephone: 0120-568-232 Fax: 0120-994-954

【Flat-Rate Supplementary Tax Reduction Benefit (Shortfall Benefit) Application Assistance Window (available at your local ward office)】

Period of Operation: Friday, August 1st–Wednesday, October 15

Hours: 9:00 a.m.–5:00 p.m. (excludes weekends and national holidays)