

(1) 税金

▶市民税課 TEL : 047-366-7322

① 住民税（市民税・県民税）・森林環境税

住民税とは、その年の1月1日時点で市内に居住があった人などが納めなくてはならない個人市民税と県民税を合わせたものです。住民税には課税所得金額に一律10%（市民税6%・県民税4%）をかけた「所得割」と市民税3,000円と県民税1,000円の合計4,000円の「均等割」があります。それに加え、令和6年度以降1,000円の森林環境税が課税され、その合計が住民税・森林環境税の年税額となります。

松戸市に住民税・森林環境税を納めなくてはならない人			
<ul style="list-style-type: none"> 1月1日時点で松戸市に居住があり、前年中に一定以上の所得額※がある人 1月1日時点で松戸市に住所はないが、松戸市に事業所があり、前年中に一定以上の所得額※がある人（均等割のみ） 			

※住民税が発生する所得額については、扶養親族の人数や障害があるかなどによって異なります。詳しくは市民税課までお問合せください。

② 住民税・森林環境税の納め方と決定方法

納付種別	対象	納付方法	決定方法
とくべつしょうしゅう 特別徴収	かいしゃ はたら 会社などで働 いている人	まいつき きゅうよ 毎月の給与から住民税が引かれ、会社が 本人に代わって市へ納める方法です。	つと きき きゅうよ しはらいほうこくしょ おく 勤め先から給与支払報告書が送られるこ とで税額が決定します。
ふ つうしょうしゅう 普通徴収	じょうきがいひと 上記以外の人	のうぜいしゃ し ちゅうせつ 税金を納める方法で す。自営業者やフリーランスの方が主な 対象となります。	こじん じぎょうめいし しやうにゅう まった 個人事業主もしくは、収入が全くなかつ た場合などは、個人で申告をすることで 税額が決定します。

③ 申告

申告とは、その年の収入や支払った保険料、扶養していた親族等について申告書に記入し、提出することです。申告された内容により住民税・森林環境税が決定します。以下のような人は必ず申告をしてください。

申告の必要な人	申告に必要な書類
<p>その年の1月1日現在、松戸市に居住がある人で以下のいずれかに当てはまる人は申告の必要があります。</p> <ul style="list-style-type: none"> 会社から松戸市に給与支払報告書の提出がなかった人 給与以外に所得がある人 所得がなく、どなたの扶養にもなっていない人、もしくは扶養者が松戸市に住んでいない人 <p>※なお、所得税の確定申告をした場合は住民税の申告は必要ありません。</p>	<ul style="list-style-type: none"> 申告する年度の前年分の所得を証明する書類 申告する年度の前年分に支払った金額を確認できる控除証明書 障害者控除を受ける人は、障害者手帳又は証明書 学生の人は、学生証 マイナンバーがわかるもの 本人確認書類（在留カード / 健康保険証 / 運転免許証など）

④ 住民税・森林環境税証明書

住民税・森林環境税証明書は、その年の住民税・森林環境税の年税額、前年の所得額、扶養親族の人数などが書かれた書類で、課税か非課税かを証明するものです。（提出先の例）出入国在留管理庁、公営住宅、健康保険組合、金融機関等

申請時に必要なもの

- 申請書（窓口にて用意してあります。松戸市ウェブサイトからもダウンロードできます。）
- 本人確認書類（在留カード / パスポート / マイナンバーカード / 特別永住者証明書 / 運転免許証）
- 証明書発行手数料：1通につき300円

4 Taxation

(1) Taxation

► Resident Taxation Division TEL: 047-366-7322

① Residence Tax (Municipal/Prefectural/Forest Environmental)

Residence Taxes are municipal, prefectural, and forest environmental taxes one pays annually to the municipality and prefecture one resided in as of January 1st of the year. The amount of annual residence taxes one must pay is the sum of three individual taxes: the “income-based amount”, which is a flat 10% of taxable income (6% for the municipal and 4% for the prefectural tax), the “per capita amount” which is a flat rate of 4,000 yen (3,000 yen for the municipal and 1,000 yen for the prefectural tax), and 1,000 yen for the forest environmental tax which begins in 2024.

Individuals who must pay Residence Tax and Forest Environmental Tax

- Those who were registered residents of Matsudo City as of January 1st and who earned more than a certain income threshold* in the previous year
- Those who possessed an office or other piece of real estate in Matsudo City as of January 1st (even if they do not possess a personal address) and who earned more than a certain income threshold* the previous year (required to pay only the per-capita amount)

*This income threshold varies depending on the number of dependents the individual is responsible for and whether the individual has a disability, etc. For more details, please contact the Resident Taxation Div.

② How to pay Residence Tax and Forest Environmental Tax

Payment Type	Subject	Payment Method	Determining Residence Tax
Special Collection	Individuals working for a company, etc.	This is a process whereby every month employers automatically subtract a portion of an individual's wages to cover that individual's residence taxes.	Employers report their employees' income payments and other tax-relevant documents to the city, and based on that information the city determines each individual employee's tax amount.
Normal Collection	Other individuals	This is a process whereby an individual directly pays their taxes to the city. This method typically applies to individuals that are self-employed or considered freelancers.	Self-employed individuals, or individuals who earned no income last year, must file tax returns so that the city may determine their tax amounts.

③ Tax Returns

A tax return is a form one submits to their city where one reports their income, paid insurance premiums, dependents, and other relevant information from a given year. Residence & Forest Environmental tax amounts can be determined based on the information provided. The following individuals are required to file a tax return.

Individuals who must file a tax return	Items required for filing a tax return
<p>Those who were registered residents of Matsudo City as of January 1st of the given year, and who fall under one or more of the following categories:</p> <ul style="list-style-type: none"> ▷ Individuals whose employer did not submit an income payment report to Matsudo City ▷ Individuals who earn additional income from supplemental sources ▷ Individuals who do not receive income and who are not considered dependents of any family member living within Matsudo City <p>Note: Individuals who have already filed an income tax return do not need to file a residence tax return.</p>	<ul style="list-style-type: none"> ✓ Documents proving income from the previous year ✓ Documents proving tax-deductible expenses from the previous year ✓ Disability handbook or certificate (if applicable) ✓ Student ID (if applicable) ✓ A document that lists your My Number ID ✓ Official proof of identification (ex. residence card, health insurance card, driver's license, etc.)

④ Certificate of Residence & Forest Environmental Taxes

A Certificate of Residence & Forest Environmental Taxes is an official document that proves whether you are taxable or tax-exempt, which lists the residence and forest environmental taxes one has paid for a given year, income one has earned in the previous year, and the number of dependents one is responsible for. It can be used as proof of income and financial circumstances (taxation and tax exemption, etc.) when required by certain organizations such as, the Immigration Services Agency of Japan, a public housing agency, health insurance associations, financial institutions, etc.

Items required to apply for a certificate

- ✓ Application form (hard copies available at the Resident Taxation Div., PDF available online on the City's website)
- ✓ Official proof of identification (one of the following: Residence card, passport, “My Number” card, Special Permanent Residence Certificate, driver's license)
- ✓ Issuance fee: 300 yen per copy

