

## Inhabitant Tax Special Collection (Tokubetsu Choushu)

### 住民税特別徴収について

The Ibaraki prefecture and all the municipalities have decided that the Special Collection of Individual Inhabitant Tax (payroll deduction) is to be carried out from the fiscal year 2015, in principle, by all the companies and businesses. We describe below the decision basis and some history on the collection method of the individual inhabitant tax, so, we ask for your understanding and cooperation.

茨城県及び県内全市町村では、個人住民税の特別徴収（給与天引き）を、平成 27 年度から原則すべての事業者を実施していただくことを決定いたしました。以下、この決定の根拠と住民税徴収方法経緯につき簡単に説明いたしますので皆様のご理解・ご協力をお願いします。

- Special Collection of Individual Inhabitant Tax is a system in which Employer (salary payer), instead of the employee (taxpayer), is withholding the individual inhabitant tax from the salary to pay monthly for employees, in the same way as withholding of income tax, and pay it to the prefecture and the municipality on behalf of the employees. 特別徴収とは事業主（給与支払者）が所得税の源泉徴収と同じように、従業員（納税義務者）に代わり、毎月従業員に支払う給与から個人住民税を差し引きし（給与天引きし）、納入する制度です。
- Pursuant to the provisions of the local tax laws and municipal ordinances, the Employers (salary payers), i.e. mainly the Companies, who have obligation to withhold income tax are obliged to do special collection of individual inhabitant tax too from all employees, including part-time job, etc. (as stipulated in the item 4 of Article 321 of the Local tax law). 地方税法及び市町村条例の規定により、所得税を源泉徴収する義務のある事業主（給与支払者）は、アルバイト等を含むすべての従業員から個人住民税を特別徴収することが義務づけられております（地方税法第 321 条の 4）。
- So far, municipalities, considering the accounting treatment in the small businesses, have been easing the operation of the collection system (the item 3 of the provisions of the Local Tax Law Article 321). However, considering that the special collection of individual inhabitant tax by Employers has been originally stipulated in addition to the withholding of income tax, and based on the advantage due to special collection implementation, we, the prefecture and all municipalities, have decided, in principle, all companies and businesses to carry out the special collection from the fiscal year 2015. これまで市町村は、小規模事業者の経理処理等に配慮し、制度の運用を緩和してきましたが、地方税法第 321 条の 3 の規定により本来、所得税の源泉徴収義務のある事業者は、従業員の個人住民税を特別徴収しなければならないとされていることや、特別徴収実施による利点等を踏まえ、県と県内全市町村では、特別徴収を平成 27 年度から原則すべての事業者に実施していただくことを決定いたしました。