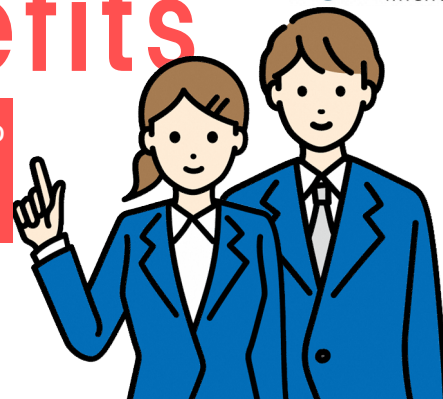


Adjustment Benefits

Benefits for individuals whose tax amounts do not reach the full amount of the fixed-amount tax reduction



(Supplemental Payment) Guide

● What are “Adjustment Benefits” ?

Adjustment benefits are financial benefits of a fixed-amount for individuals whose income tax for 2024 and individual municipal and prefectural resident taxes for the 2024 fiscal year do not reach the amounts of the fixed-amount tax reduction.

This guide generally provides a 40,000 yen benefit to those who, according to the tax system, have dependents who are not eligible for this benefit, themselves and their dependents as a family are not eligible for fixed-amount tax reduction or these adjustment benefits, and are not eligible for benefits for low-income households.

Note: “Benefits for low-income households” refers to the benefits (70,000 yen/100,000 yen) provided to households exempt from individual resident tax (or households taxed only on equal installments) in fiscal 2023. Or, benefits for households newly exempted from individual resident tax (or newly taxed only on equal installments) in the fiscal year 2024 (100,000 yen).

● Individuals Eligible for the Benefits

Individuals who were living in Nagaoka City as of January 1st, 2025 and meet all 3 of the following requirements.

1. The amount of tax before the fixed-amount tax reduction is 0 yen for both the income tax for the 2024 fiscal year and the per capita income tax for the individual resident tax for the 2024 fiscal year. (The applicant is not eligible for the fixed-amount tax reduction.)
2. The applicant must not be a “dependent” under the tax system (either a full-time employee of a business (blue or white tax form) or a person whose total income exceeds 480,000 yen) (as a dependent, etc., the applicant is not eligible for the fixed-amount tax reduction).
3. The applicant must not be the head of household or a member of a household that is eligible for low-income household benefits.

However, those whose total income exceeds 18,050,000 yen in income tax for the taxpayer's own income tax year and resident tax for the tax year 2024 are not eligible.

Examples of Eligible Individuals

The following persons are expected to be eligible.

The applicant is not eligible for the fixed-amount tax reduction and adjustment benefits

- ▶ All apply
- The amount of income tax for 2024 is zero.
 - The amount of estimated income tax for 2024, estimated by the income in 2023, is zero.
 - The amount of individual inhabitant tax on income for 2024 is zero.

In the tax system, dependents are not eligible

(not eligible for fixed-amount tax reduction or adjusted benefits even as dependents)

- ▶ Any apply
- For the 2024 fiscal year the resident tax (based on 2023) and the 2024 fiscal year income tax
- A full-time employee of a business (blue or white tax form)
 - A person whose total income exceeds 480,000 yen

Not eligible for benefits for low-income households

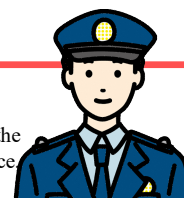
- ▶ Any apply
- There is a person in the household who is subject to individual resident tax on income.
 - All members of the household are dependent on a person who is subject to individual resident tax.

※ The benefits will not be paid if an eligible person dies before the necessary procedures are completed.



Be aware of bank transfer scams and personal identity theft!

If you receive a suspicious phone call or letter at your home or workplace claiming to be from the prefecture, the municipality, or the national government (or their respective employees), please contact your municipal office, local police station, or the specially designated police consultation line (#9110).



Amount of Payment (Example Case)

Generally 40,000 yen (However, depending on the tax status, such as if a member of the household was living outside of Japan as of January 1st, 2024, the payment could range from 10,000 to 30,000 yen instead.)

<Ex.> Total income is more than 480,000 yen and the amount of income tax and individual resident tax for the 2024 fiscal year is zero.

Father: Receives pension payments (Tax exempt)

Ex) Public pension income at least 1,580,000 yen and generally less than 1,700,000 yen.

※Total income exceeds 480,000 yen, but no tax amount is due because of income deductions, etc.

Father's total income exceeds 480,000 yen, so he cannot be a dependent for tax purposes.

Daughter: Has an income (Pays taxes)

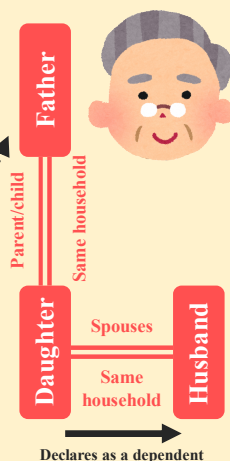
→ Eligible for fixed-amount tax reduction for herself and her husband

Income tax . . . 30,000 yen × 2 people

Individual Resident Income Tax

. . . 10,000 yen × 2 people

→ Receives a total of 80,000 yen tax reduction (or benefit)



FY 2024 Income tax

Tax exempt

FY 2024 Individual resident tax

tax exempt

→ Not eligible for the fixed-amount tax reduction or the adjustment benefit.

Total income more than 480,000 yen

→ Not eligible for fixed-amount tax reduction even as a dependent of a daughter.

→ Father becomes eligible for the benefit

Husband: Has no income (Tax exempt)

→ Not eligible for the fixed-amount tax reduction or the adjustment benefit.

Total income less than 480,000 yen

→ As a dependent of the wife, the wife receives a fixed-amount tax reduction for her husband.

In this case, the father is eligible for the 40,000 yen benefit because he was not eligible for the fixed-amount tax reduction, the supplementary payment (this adjustment benefit), or benefits for low-income households that were implemented as a measure against rising prices.



More example cases can be found on our website. Scan the code at the bottom right of the page and check them out!

Procedures

Fill out the required information in the attached **“Confirmation Form of Requirements for Payment of Adjustment Benefits”** and return it with the required documents.

Deadline: October 31, 2025 (Fri) Postmarked

※ Generally, even if the documents are returned incomplete, they must be re-submitted by the deadline.

※ Online applications must be submitted by the deadline.

Payment Schedule: Approximately 4 weeks from when the city receives the documents

Note: If the application is incomplete, you cannot receive the benefit so please check the example application and other documents carefully and make sure that the information in the form and attached documents are complete.

Suggestion: After filling out the form, take a copy or a photo of the documents for your records.

※ This is useful if you want to confirm the amount or the designated transfer account after submission.

Confirmation Form of Requirements for Payment of Adjustment Benefits

You Can Complete the Procedure online from Your Smartphone or PC!

You can complete the procedure from your smartphone or PC by scanning the code on the confirmation form. You can take pictures of required documents such as account confirmation documents with a camera and attach them.



If completing the procedure online, there is no need to submit the attached confirmation form.

※Applicants are responsible for communication charges for online applications.



For More Information

Nagaoka City Benefit Special Call Center

[Hours] 8:30 a.m. to 5:15 p.m. (weekdays only)

Those who are eligible to receive this benefit, even if they have dependents according to the tax system, generally the payment amount will be 40,000 yen. Please understand that this benefit does not change depending on the number of dependents one has.

☎ 0258-39-2347



About the adjustment benefits (Nagaoka City website)

英語(えいご)・中国語(ちゅうごくご)・やさしい日本語(にほんご)のチラシを見(み)たい人(ひと)は、上(うへ)の二次元(にじげん)コードから長岡市(ながおか)のホームページを見(み)てください。

For multilingual information (in Chinese, English, and easy Japanese), you can check the Nagaoka City website on the right.

如果您想查看外语资料, 请扫描此二维码访问长冈市官方网站。