



# Supplemental Fixed-rate Tax Cut Payment (Shortfall Payment)

## What is a shortfall payment?

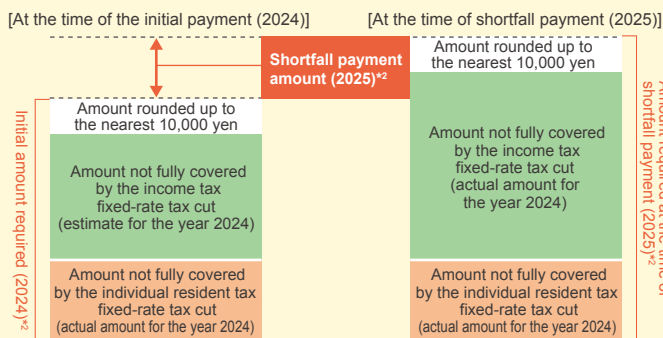
This is an additional payment provided when there is a shortfall (difference) in the amount of the Adjustment Benefit\*<sup>1</sup>.

Those who meet any of the following requirements are eligible for this payment.

\*<sup>1</sup> For those who are not expected to fully benefit from the fixed-rate tax cut, the difference will be paid in advance (already done in FY2024).

### Requirements for the shortfall payment ①

Citizens who have a difference between the amount they should receive and the amount actually received (Adjustment Benefit) after the income tax amount for the year 2024 is determined



\*<sup>2</sup> In units of 10,000 yen

### Requirements for the shortfall payment ②

Those who meet all of the following requirements

Maximum payment of 40,000 yen in 10,000 yen increments

● **Exempt from both income tax for the year 2024 and individual resident tax for the year 2024 (tax amount before fixed-rate tax cut is 0 yen)**

→ Those who are not eligible for the fixed-rate tax cut himself/herself

● **Not eligible as a dependent (under the tax system)**

→ Those who are family employees of blue return taxpayers / family employees (white return taxpayers), or those whose total income exceeds 480,000 yen

● **Not eligible for low-income household payments\*<sup>3</sup>**

\*<sup>3</sup> Payments for tax-exempt households in FY2023 (70,000 yen), payments for households taxed only on a per capita basis in FY2023 (100,000 yen), and payments for newly tax-exempt households or households taxed only on a per capita basis in FY2024 (100,000 yen)

Those who are eligible will receive a **Notice of Payment (no application required)** or a **Confirmation Letter (application required)**, while those who are expected to be eligible and need to apply will receive a **System Information Postcard**. Please see below for the application procedure.



## How to apply

### Recommended! Online Application

If you have received a confirmation letter or system information postcard

**Please access and apply using the two-dimensional code, etc., provided in the information.**

To apply, you will need the 15-digit number on the confirmation letter or the system information postcard. If you have lost the number, please contact the Call Center.

For those who have not received a notice, etc.  
(e.g., those for whom Yokohama City is unable to obtain tax information, etc.)

**First of all, please complete the procedure through the Yokohama City Electronic Application and Notification System.**



Please request a number for online application by scanning the two-dimensional code shown on the left.

**Deadline for requesting a number: October 24, 2025 (Friday)**

\*Japanese text only

After the application is submitted, you will be able to confirm the date of payment and other information on the web, depending on the status of the document review.

(If there are no irregularities, payment will be made in about one and a half months).

### Application by post

Please submit your application to:

Post Office Box 78, Kanagawa Post Office, 2-1-10 Shin-Urashimacho, Kanagawa-ku, Yokohama, 221-8770

### Application deadline

**October 31, 2025 (Friday)** \*If mailed by post, it must arrive by the deadline

Regardless of whether or not you have received a notice, etc., check the flowcharts on the next page to see if you are eligible for payments ▶▶▶

\*Flowcharts are for reference only and do not guarantee that you will receive payments.

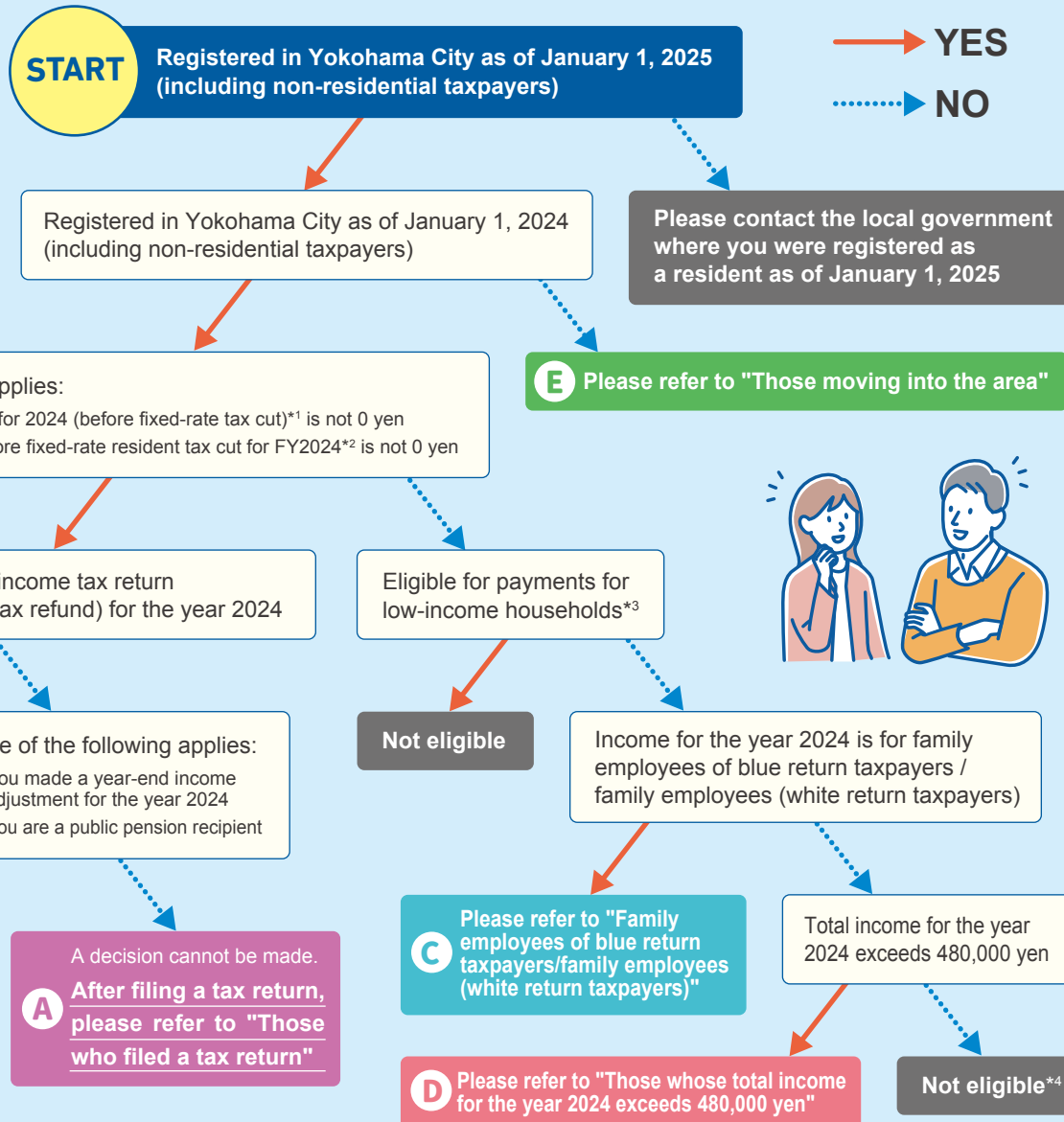
\*In some cases, you may not receive a notice even though you are expected to have a shortfall.



# Supplemental Fixed-rate Tax Cut Payment (Shortfall Payment)

## Eligibility check

First,  
check this flowchart



### • Explanation of terms in this flowchart •

**Resident's tax for FY2024** ..... Individual resident's tax calculated based on income from January 1 to December 31, 2023

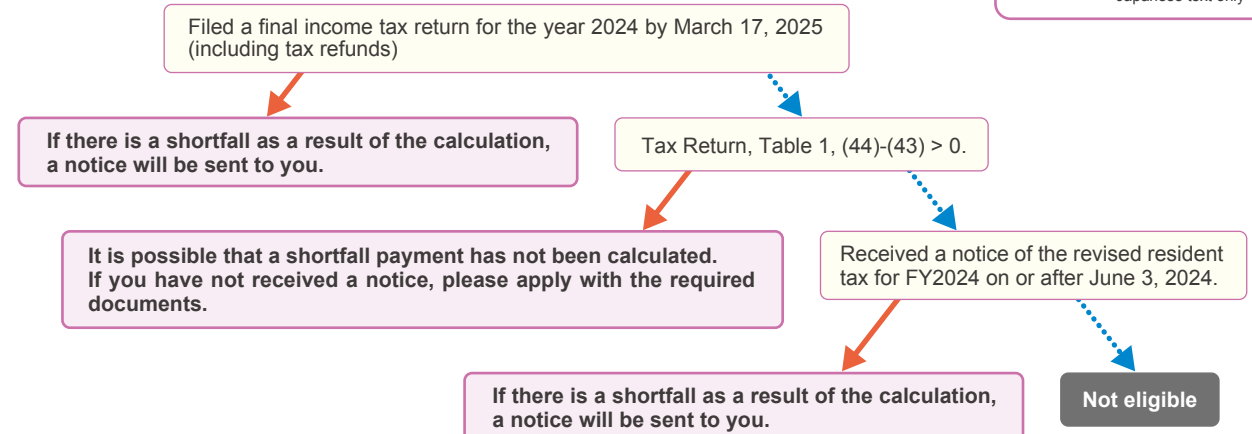
**Income tax for the year 2024** ..... Income tax based on income from January 1 to December 31, 2024

**Total income for the year 2024** ..... Total income from January 1 to December 31, 2024

Applicants who have received a full fixed-rate tax cut or who do not have a shortfall in the Adjustment Benefit are not eligible for payments even if they apply for them. Depending on the individual's income situation (e.g., if there are foreign tax deductions, etc.), there may be cases that cannot be determined by the flowcharts. Please contact us if you know of any such cases.

## A Those who filed a tax return

See here for required documents **A**  
\*Japanese text only



## B Those who made year-end adjustments, and public pension recipients

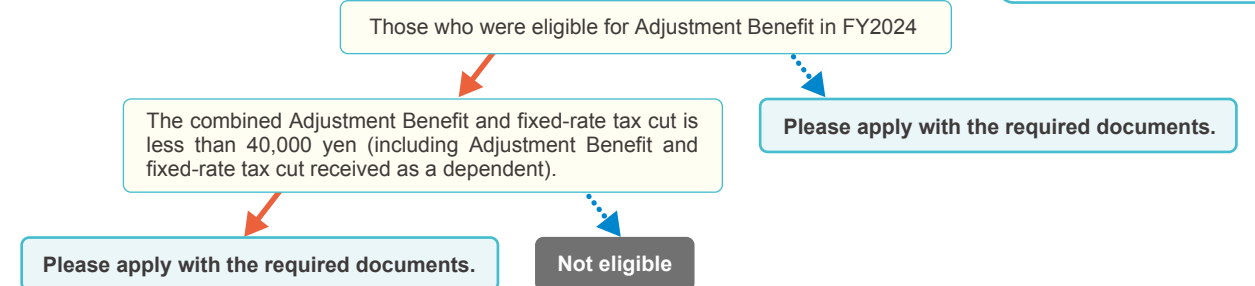
- One of the following applies:
- In the "Remarks" column of the Tax Return for 2024, the amount of tax deducted is not 0 yen
  - Income for the year 2024 was less than income for the year 2023 (due to decrease in income, increase in deduction for medical expenses, application of mortgage deduction, etc.)
  - On or after June 3, 2024, the taxpayer filed a revised income tax return for the year 2023, and the resident tax income-based levy decreased
  - The number of dependents increased during 2024 (due to birth of child, marriage, etc.)

If there is a shortfall as a result of the calculation, a notice will be sent to you.

Not eligible

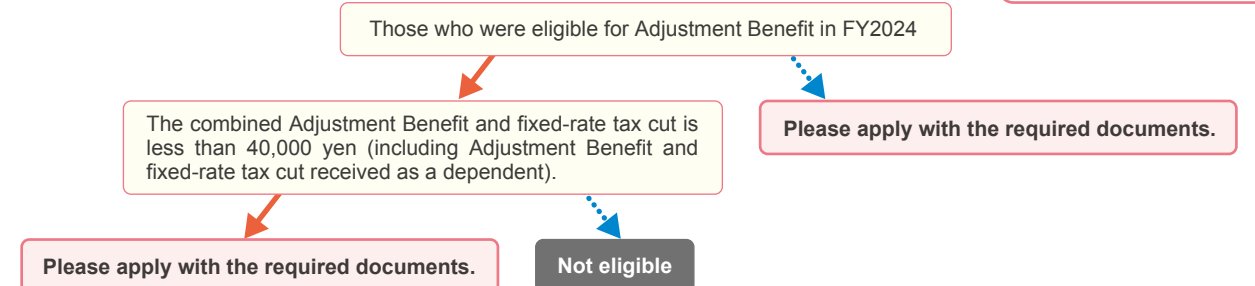
## C Family employees of blue return taxpayers / family employees (white return taxpayers)

See here for required documents **C**  
\*Japanese text only



## D Those whose total income for the year 2024 exceeds 480,000 yen

See here for required documents **D**  
\*Japanese text only



E

## Those moving into the area

(those who have been registered as a resident in Yokohama since January 2, 2024)

See here for  
required documents   
\*Japanese text only



One of the following applies:

- The income tax amount for 2024 (before fixed-rate tax cut)\*<sup>1</sup> is not 0 yen
- The income tax rate before fixed-rate resident tax cut for FY2024\*<sup>2</sup> is not 0 yen

One of the following applies:

- Tax Return, Table 1, (44)-(43) > 0
- In the "Remarks" column of the Tax Return for 2024, the amount of tax deducted is not 0 yen
- Income for the year 2024 was less than income for the year 2023 (due to decrease in income, increase in deduction for medical expenses, application of mortgage deduction, etc.)
- On or after June 3, 2024, the taxpayer filed a revised income tax return for the year 2023, and the resident tax income-based levy decreased
- The number of dependents increased during 2024 (due to birth of child, marriage, etc.)
- Entered Japan in 2024, and moved to the City of Yokohama

Please apply with the required documents.

Not eligible\*<sup>4</sup>

Eligible for payments for low-income households\*<sup>3</sup>

Not eligible

Income for the year 2024 is for family employees of blue return taxpayers / family employees (white return taxpayers)

**C** Please refer to "Family employees of blue return taxpayers/family employees (white return taxpayers)"

Total income for the year 2024 exceeds 480,000 yen

**D** Please refer to "Those whose total income for the year 2024 exceeds 480,000 yen"

Not eligible\*<sup>4</sup>

\*<sup>1</sup> For the income tax amount for 2024 (before fixed-rate tax cut), please see "amount after deductions" on the withholding tax slip for 2024, or the column "Table 1, (43)" on the Tax Return for the year.

\*<sup>2</sup> For the resident's taxable income amount before the fixed-rate tax cut for FY2024, please check the "Income amount before tax deduction" column on the individual resident tax notice issued by your employer or mailed to you in June 2024.

\*<sup>3</sup> Payments for tax-exempt households in FY2023 (70,000 yen), payments for households taxed only on a per capita basis in FY2023 (100,000 yen), and payments for newly tax-exempt households or households taxed only on a per capita basis in FY2024 (100,000 yen).

\*<sup>4</sup> Those who do not receive the payment of the fixed-rate resident tax cut (including that received as dependents) may be eligible for the 10,000 yen shortfall payment, so please contact the Call Center.

## Inquiries

For inquiries, please contact the Call Center, the Application Support Desk at each ward office, or the website



### Call Center

(Reception is available in English, Chinese, Korean, Vietnamese, Nepali, Spanish, Portuguese, and Tagalog.)

**Yokohama City Supplemental Fixed-rate Tax Cut Payment (Shortfall Payment) Call Center**

[TEL] 0120-045-320 [FAX] 0120-303-464

Hours of operation: 9:00 to 19:00 (except Saturdays, Sundays and holidays, but open July 19-21)

\*Phone lines may be busy.



### Ward Office Application Support Desk

**Each ward office has a Support Desk for filling in application forms, etc.**

Open from: July 17, 2025 (Thur.) to October 31, 2025 (Fri.)

Opening hours: 9:00 to 17:00 (except Saturdays, Sundays and public holidays)

\*The Support Desk may be closed between 12:00 and 13:00 for a lunch break.

However, the closing time may be earlier or later depending on the situation.



### Website (Japanese text only)

**Special page on shortfall payments**

<https://www.city.yokohama.lg.jp/kenko-iryo-fukushi/fukushi-kaigo/kyuhukin/fusokugaku-kyufu/>



**GREEN × EXPO 2027**  
YOKOHAMA JAPAN

2027年国際園芸博覧会 2027年3月～9月 横浜・上瀬谷

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