

MERCER



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Personal Tax Reportsの内容について、過去の日本のレポートを例にご説明いたします。

Personal Tax Reports

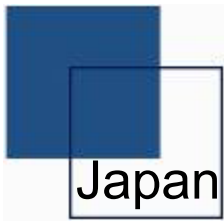
Japan

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目次

Contents

1. Introduction.....	当該国(都市)の税法の概要	2
1.1. Highlighted Changes from Previous Year.....	前年からの主な変更点	2
2. Tax Year.....	課税年度、確定申告の義務・期限・源泉徴収	2
3. Individual Tax Burden	個人にかかる税	2
3.1. Residency Rule	居住者・非居住者の要件	2
3.2. Personal Income Tax Rates.....	個人所得税率	3
3.3. Other Personal Taxes	その他個人にかかる税金	3
3.4. Tax Treaties.....	租税条約	4
4. Expatriates Tax Concession	海外派遣者が受けられる減税・免税	4
5. Taxable and Non-Taxable Income	課税所得・非課税所得の範囲	4
6. Benefits and Allowances...	ベネフィットの課税範囲と計算方法	5
6.1. Non Taxable.....	非課税のもの	5
6.1. Taxable.....	課税されるもの	5
7. Tax Deductible Amounts and/or Tax Credits.....	従業員が受けられる各種税額控除	6
8. Social Security	事業主/従業員それぞれの社会保険の取り扱い	8
8.1. Employee Social Security Contributions		8
8.2. Employer Social Security Contributions.....		9
8.3. Totalization Agreements	社会保障協定	12
9. Family Allowances	家族手当・子ども手当	12
Annexe I: Gross To Net Calculation..	グロス給与額(額面)からネット給与額(手取り)を割り出す際の計算サンプル	12
Annexe II: Tax Tables.....	グロス給与額(額面)別の税金テーブル	14



1. Introduction 当該都市の税法の概要

Japan has a progressive tax structure, consisting of a National tax plus a Local Inhabitants tax.

1.1. Highlighted Changes from Previous Year 前年からの主な変更点

- Social security contributions have been slightly altered in 2009.

2. Tax Year 課税年度、確定申告の義務・期限・源泉徴収等

The tax year is the calendar year. Taxpayers normally file a national tax return by 15 March of the following year. No extensions to this filing deadline are available. National and local taxes are withheld by the employer on salaries and bonuses paid in Japan. No withholding is required if the employee is both employed and paid by an offshore (non-Japanese) entity.

3. Individual Tax Burden 個人にかかる税

3.1. Residency Rule 居住者、非居住者の要件・注意点

Non-resident taxpayers are taxed only on their Japan-source income. Non-permanent resident taxpayers are taxed on Japan-source income plus that part of non-Japan-source income that is paid in or remitted to Japan.

Permanent resident taxpayers are taxed on their worldwide income.

A resident taxpayer is an individual taxpayer:

- Who has a “jusho” (may be translated as residence) in Japan; or
- Who has maintained a “kyosho” (may be translated as a temporary place of abode) in Japan for a period of one year or more.

A resident taxpayer who is not a Japanese national and has an aggregate stay in Japan of five years or less within the preceding 10 years would be classified as a non- permanent resident taxpayer. If a resident taxpayer is a Japanese national or a foreign national with an aggregate stay in Japan of more than five years within the preceding 10 years, the taxpayer becomes a permanent resident taxpayer.

The intent of the amendment is to stop the practice by some expatriates of periodically leaving and returning to Japan to avoid gaining permanent resident status. However, HR managers should be aware that if they hire someone who lived in Japan for at least five years total over the last ten years, they will find their hire treated as

家族構成別のグロス給与額(額面)、ネット給与額(手取り)、会社負担額の計算例 居住者の場合

Country: Japan-Resident Salary: USD 100,000 Exchange Rate: USD 1 = JPY 108.22	Single	Married	Married + 1	Married + 2	Married + 3	Married + 4
JPY						
Gross Income	9'129'892	9'129'892	9'129'892	9'129'892	9'129'892	9'129'892
Federal Tax: Japanese National Income Tax (NIT)						
Deductions:						
Health & Nursing Care	422'550	422'550	422'550	422'550	422'550	422'550
Welfare	571'020	571'020	571'020	571'020	571'020	571'020
Unemployment	36'520	36'520	36'520	36'520	36'520	36'520
Basic Exemption*	380'000	380'000	380'000	380'000	380'000	380'000
Exemption for Spouse*	0	380'000	380'000	380'000	380'000	380'000
Exemption for Dependent (age < 16)	0	0	380'000	760'000	1'140'000	1'520'000
Employment Income Deduction	2'112'989	2'112'989	2'112'989	2'112'989	2'112'989	2'112'989
Total Deductions (round down)	3'523'079	3'903'079	4'283'079	4'663'079	5'043'079	5'423'079
Taxable Income (NIT)	5'606'000	5'226'000	4'846'000	4'466'000	4'086'000	3'706'000
Total Tax (NIT)	693'700	617'700	541'700	465'700	389'700	313'700
Local Income Tax (LIT)						
Deductions:						
Health & Nursing Care	422'550	422'550	422'550	422'550	422'550	422'550
Welfare	571'020	571'020	571'020	571'020	571'020	571'020
Unemployment	36'520	36'520	36'520	36'520	36'520	36'520
Basic Exemption*	330'000	330'000	330'000	330'000	330'000	330'000
Exemption for Spouse*	0	330'000	330'000	330'000	330'000	330'000
Exemption for Dependent (age < 16)	0	0	330'000	660'000	990'000	1'320'000
Employment Income Deduction	2'112'989	2'112'989	2'112'989	2'112'989	2'112'989	2'112'989
Total Deductions:	3'473'079	3'803'079	4'133'079	4'463'079	4'793'079	5'123'079
Taxable Income (LIT)	5'656'000	5'326'000	4'996'000	4'666'000	4'336'000	4'006'000
Tax (LIT, including Municipal & Prefectural Taxes)	565'600	532'600	499'600	466'600	433'600	400'600
Total Tax (National and Local)	1'259'300	1'150'300	1'041'300	932'300	823'300	714'300
Social Security						
Health & Nursing care	422'550	422'550	422'550	422'550	422'550	422'550
Welfare	571'020	571'020	571'020	571'020	571'020	571'020
Unemployment	36'520	36'520	36'520	36'520	36'520	36'520
Total SS	1'030'090	1'030'090	1'030'090	1'030'090	1'030'090	1'030'090
Total Tax + SS	2'289'390	2'180'390	2'071'390	1'962'390	1'853'390	1'744'390
As % of Gross						
Tax %	13.80%	12.60%	11.40%	10.20%	9.00%	7.80%
Tax + SS %	25.10%	23.90%	22.70%	21.50%	20.30%	19.10%
Family Allowance	N/A	N/A	N/A	N/A	N/A	N/A
Net Income (Including family allowance if applicable)	6'840'502	6'949'502	7'058'502	7'167'502	7'276'502	7'385'502
Employers' SS Contributions	1'108'236	1'108'236	1'108'236	1'108'236	1'108'236	1'108'236
Total Employers' Cost	10'238'128	10'238'128	10'238'128	10'238'128	10'238'128	10'238'128

* We will assume in our calculation that the spouse is not earning a salary