

ていがくげんぜいほ そくきゆうふきん ふそくがくきゆうふ ほそくきゆうふ しきゆう
定額減税補足給付金(不足額給付・補足給付)を支給します

ふそくがくきゆうふ
■不足額給付

たいしやう
【対象】

つぎの①②に当てはまり、2024年度住民税所得割か 2024年分所得税が課税される人

- ①2025年1月1日時点で三田市に住民登録があること
 ②所得税の実績額(2024年分)と推計所得税額(2023年分)が異なる場合。または、2024年度個人住民税修正申告などをしたことで、調整給付額が不足した場合。

たいしやう かのうせい ひと
《対象になる可能性がある人》

- (1)退職などにより2023年所得よりも2024年所得が減った人
 (2)子どもの出生などにより2024年中に扶養親族が増えた人
 (3)修正申告などにより2024年度分個人住民税所得割額が減った人

しきゆう ほうほう
【支給の方法】

あてはまる人には、8月上旬に確認書を送ります。確認書に必要事項を書いて、返信用封筒で送ってください。

ふりこみこうざが書いてある人は手続きはいりません。振込口座の変更などの手続きが必要な場合は、連絡してください。

2025年10月31日必着。

きゆうふがく
【給付額】

「所得税の実績額(2024年分)」と「当初調整給付時の推計所得税額(2023年分)」との差額

Adjustment Benefit for Flat-amount Tax cut Payment (benefit for shortfall in flat-rate tax reduction/supplemental payment) payout

■Benefit for shortfall in flat-rate tax reduction

[Requirements to receive benefit payments]

Individuals for whom (1) and (2) apply, as detailed below, and who are subject to the income-proportional amount of resident tax for the fiscal year of 2024 or income tax for the fiscal year of 2024

- (1) Those who were a registered resident of Sanda City on January 1st, 2025
 (2) Those for which their actual income tax payment (for the fiscal year of 2024) is different from their estimated income tax amount (for the fiscal year of 2023). Alternatively, those for which their adjusted benefit amount is insufficient due to them having filed an amended individual residential tax return for the fiscal year of 2024, etc.

[Individuals who may be eligible to receive benefit payments]

- 1) Individuals who sustained a reduction in income in 2024 compared to their income in 2023 due to quitting their job, etc.
 2) Individuals for which the number of their dependent relatives increased during 2024 due to the birth of a child, etc.
 3) Individuals for which their income-proportional amount of individual resident tax for the fiscal year of 2024 decreased due to the filing of an amended tax return, etc.

[How benefit payments will be issued]

A confirmation letter will be sent to eligible individuals in early August. Please send back the letter using the reply envelope after filling in the required information.

If your bank account information is given in the letter, no further action is needed. If you need to change your bank account information, etc., please contact us.

The application must reach us no later than October 31st.

[Benefit payment amount]

The difference between your “actual income tax payment (for the fiscal year of 2024)” and your “estimated income tax amount at the time of disbursement of the original adjustment benefit payment” (for the fiscal year of 2023).

■補足給付

【対象】

「不足額給付」に当てはまらない人で、次の①～③の要件に当てはまる人

①2024年分所得税と2024年度個人住民税所得割が、どちらも定額減税前の税額が0円になること(＝定額減税の対象にならないこと)

②「扶養親族」の対象にならず、扶養親族などとして定額減税の対象にならないこと

③低所得世帯向け給付(※)の対象世帯の世帯主・世帯員に当てはまらないこと

※2023年度住民税非課税世帯、住民税均等割のみ課税世帯向け給付。また、2024年度新たな住民税非課税世帯、住民税均等割のみ課税世帯向け給付。

《対象になる可能性がある人》

・青色事業専従者、事業専従者(白色)

※青色事業専従者及び事業専従者(白色)について、詳しくは、国税庁タックスアンサー(外部サイト)を確認してください。

(<https://www.nta.go.jp/taxes/shiraberu/taxanswer/shotoku/2075.htm>)

・個人住民税所得割課税世帯で、合計所得金額が480,000円よりも多い人

【支給の方法】

当てはまる人には、8月上旬に確認書を送ります。確認書に必要事項を書き、提出書類と一緒に返信用封筒で送り返してください。2025年10月31日必着。

【給付額】

10,000円～40,000円。

※2024年1月1日時点で国外に住んでいた人は30,000円。

■Supplemental payment

[Requirements]

Individuals who are not eligible to receive the “benefit for shortfall in flat-rate tax reduction” and for whom (1) through (3) apply, as detailed below

(1) Those for which both their income tax for the fiscal year of 2024 and their income-proportional amount of resident tax for the fiscal year of 2024, prior to the flat-amount tax cut, amounts to 0 yen (i.e., not eligible for the flat-amount tax cut)

(2) Those who are not eligible as a “dependent relative” and who are not eligible for the flat-amount tax cut as a dependent relative, etc.

(3) Those who are not a head of a household or a household member of a household that is eligible for benefit payments for low-income earning households (*)

*Includes benefit payments for households exempt from resident tax and households subject to only the per capita-portion of resident tax for the fiscal year of 2023. Also includes benefit payments for households newly exempt from resident tax and households subject to only the per capita-portion of resident tax for the fiscal year of 2024.

[Individuals who may be eligible to receive benefit payments]

Blue-form business full-time employees, (white form) business full-time employees
*For more details for blue-form business full-time employees and (white form) business full-time employees, please check the National Tax Agency Tax Answer website (external website).

(<https://www.nta.go.jp/taxes/shiraberu/taxanswer/shotoku/2075.htm>)

Individuals who are a member of a household that is taxable for the income-proportional amount of the individual resident tax and who have earned a total income of more than 480,000 yen.

[How benefit payments will be issued]

A confirmation letter will be sent to eligible individuals in early August. Please send back the letter together with your submission documents using the reply envelope after filling in the required information.

The application must reach us no later than October 31st.

[Benefit payment amount]

10,000 yen to 40,000 yen.

*The benefit will be 30,000 yen for individuals who were living abroad on January 1st, 2024.

■2024年1月2日から2025年1月1日に三田市へ転入した人

申請がいきます。給付金の対象になると思われる人で、確認書が届いていない場合は、連絡してください。

■問い合わせ

地域福祉課 臨時特別給付金担当

〒669-1595 三田市三輪2-1-1 市役所3号庁舎2階

☎0120-331-002(平日9時～17時30分) FAX:079-562-1294

■Individuals who moved into Sanda City from January 2nd, 2024 to January 1st, 2025

You will need to apply separately to receive the benefit. If you believe you are eligible to receive benefit payments, yet have not received a confirmation letter, please contact us.

■Information

Person(s) in charge of Provisional Special Benefit, Community Welfare Division
Sanda City Hall Building 3, 2nd floor, 2-1-1 Miwa, Sanda City, 669-1595

☎0120-331-002 (Weekdays 9:00–17:30) FAX: 079-562-1294