

Salary or Fee ?

Tax Season in Japan begins February and deadline is March 15th.

Applicable reasons for the need to file tax or not ? Today, we focus on an English teacher.

Case 1 ; Mr. Smith works at a English conversation class.

He received a certification in December which title was “源泉徴収票(Gensen Choshu Hyo)”

Do you think he NEEDS to file tax ?

Answer ; **Maybe** he needs to do.

When he doesn't have any other job and his employer has done 年末調整(Nenmatu Chousei) which means year-end tax adjustment, he doesn't need to file tax.

However, in some cases he could get tax refund by tax filing, so he can file tax if he wants to.

源泉徴収票(Gensen Choshu Hyo) is issued to “employees”, and in this case, your employer send information about your income to tax office and city hall.

Case 2 ; Mr. Smith works at a English conversation class.

He received a certification in December which title was “支払調書(Shiharai Chousho)”

Do you think he NEEDS to file tax ?

Answer ; **YES**, he needs to do.

支払調書(Shiharai Chousho) is issued to “sole proprietor” and in this case, company send information about your income only to tax office while he doesn't send to city hall.

The point is, you're a sole proprietor and that means you can claim some expenditures such as phone, internet, daily supplies, and any other work-related one.

(This below is officially used summary sheet,)