

National Health Insurance Tax

■ Outline

In Japan, all people are required to enroll in some form of official medical insurance to ensure that they can receive medical consultation and treatment in case of illness or injury. Individuals not enrolled in insurances such as social insurance “*shakai hoken*”, Medical Insurance for Older Senior Citizens System “*Kouki Koureisha Iryou Seido*”, etc. are required to enroll in National Health Insurance “*Kokumin Kenkou Hoken*”. The National Health Insurance tax will be charged retroactively in cases where there are delays to registering this insurance.

■ Taxpayers

The head of the household who is enrolled in National Health Insurance will be responsible for paying the insurance tax. However, in cases when the head of household is not enrolled, but there are other members in the household enrolled in this type of insurance, the head of the household will still be responsible and levied the insurance tax.

■ Base date of assessment and monthly levied tax

1. Date of imposition (imposed tax): April 1st of the fiscal year
2. Monthly levied tax amount: In case of starting or terminating enrollment to the National Health Insurance or having a change of status (i.e., having childbirth or death in household, moving in to or out of the city, enrolling in or terminating another insurance, etc.) after the base date of assessment (April 1), the tax is levied in monthly installments for the amount for which you are eligible at the end of the month and only applies to the period in which the person was enrolled for.

■ Taxes and tax notices

The amount of tax is determined based on the number of subscribers in the entire household and each subscriber's income from the previous year, so it depends on the household's situation. An initial notice is sent in mid-July each fiscal year, and thereafter, as a general rule, a notice (e.g., change notice) is also sent in the following month after the procedures are completed. Payment is usually made in eight installments, from July to February of the following year.

Contact:

Ota City Hall, National Health Insurance Division “*Kokumin Kenkou Hoken-Ka*” (1F, Counter 16) Tel: 0276-47-1966
