

Suita Multilingual One Stop Consultation Center

Supplementary Benefits to Cover any Shortfall from Fixed-Amount Tax Reductions

定額減税の補足給付金（不足額給付）について

Shortfall payments are additional benefits provided when the amounts of the initial fixed-amount tax reduction adjustment (for income tax and resident tax) for fiscal year 2024 turns out to be insufficient. This happens after the actual tax amounts (based on confirmed income for 2024) are finalized for both income tax and resident tax.

※Income tax is initially calculated based on an estimate derived from the previous year's income.

■Eligible Persons

(1) Deficit Payment I

Those who meet all of the following requirements

- Those whose Fiscal Year 2025 Individual Resident Tax Register (Reiwa 7 Kojin Juminzei Kazei Daicho) is in Suita City as of May 29, 2025
- Those who have a difference between the amount they should have received and the initial adjustment payment, after their actual income tax, resident tax, and eligible tax reduction amounts for 2024 are confirmed. (For example, those whose income has decreased since Fiscal Year 2023, or those whose dependents have increased due to the birth of a child, etc.).

(2) Deficit Payment II

Those who meet all of the following requirements

- Registered residents of Suita City as of January 1, 2025
- Not considered "dependents" under the tax system※1
- Exempt from both 2024 income tax and 2024 resident tax (tax amount before the fixed tax reduction is 0 yen)
- Not the head or member of a household eligible for low-income benefits※2

(※1) "Business dependents (white)", "Blue business dependents", and "those with a total income of over 480,000 yen who are exempt from the resident tax income portion for fiscal year 2024 due to deductions, etc."

(※2) The term "benefits for low-income households" refers to the ¥70,000 temporary inflation relief payment in Fiscal Year 2023 and the ¥100,000 payment in Fiscal Year 2024 for resident tax-exempt households.

■Amount of benefit

The difference between the required adjustment payment amount (A), calculated based on information as of May 29, 2025, and the amount of the fixed-amount tax reduction adjustment payment already made in Fiscal Year 2024 (B), will be paid if A is greater than B. Payments are made in units of ¥10,000.

Even if A is less than B, there is no need to return the difference.

■Benefit Application Procedures

Eligible recipients will receive notifications after July, so please check the details.

■Website

<https://www.city.suita.osaka.jp/kenko/1018735/1028381/1039166.html>

■Department in Charge

Suita City Hall, Welfare Department (Fukushibu), Life Welfare Office (Seikatsu Fukushishitsu), High-Rise Building, 5th Floor, Benefits Section (Kyufukin Tanto)

Address: 1-3-40 Izumicho, Suita City, Osaka Prefecture

Telephone: Benefits Call Center 0120-938-208

Please contact the [Suita Multilingual One Stop Consultation Center](#) for further inquiries.