■ Merit of My Number Card

You can use My Number Card for identification and the electronic certificates on IC chip can perform various electronic applications such as e-Tax. Also, it can be used for administrative services which the local government established in the ordinances including an identification of library use and the seal registration certificate. In addition, since January 2016, the range of utilization is expanded to not only about the local government but also the private business.
You can apply for My Number Card in a group in a company or a school.

You can apply for My Number Card collectively in a company or a school together.

Also, coordinating with municipals, there are cases that municipal staff visit company or school to perform identification and accept application in a group.

If you want to do that, please consult to the municipal office which your company or school is belong to.
2. 税務関係、社会保障関係の手続き
Private businesses also handle My Number

Private businesses are performing creating and providing of procedures for application of health insurance and employees' pension for employees. Also, security company and insurance company are performing creating and providing the legal record of dividend and insurance money. Since January 2016, these procedures need My Number.

Individuals dealing with financial institutions need to provide their and their family's My Number to the financial institution of their employers, security companies, insurance companies, etc.

Also, My Numbers will be required for the identification of individuals in regard to the payment for lecture or writing subscription to write on the payment record when private business ask outsiders of lecture or writing subscriptions.

Also, when private businesses request outside individuals to give lectures or to write manuscripts and pays for their services, the private businesses need to request them to provide their My Number (or corporate number) to put in the payment record if the private businesses want to submit it.

My Number System involves all employees for the processing of security and taxation

From January 2016, My Numbers of all employees, including part-timers and temporary employees, need to be obtained and included on the certificate of income and tax withholding, health insurance, employee pensions, employment insurance and other tax and social security documents by the date of submission of the relevant documents.

Also, personal information including My Numbers must be managed appropriately.
My Numbers need to be provided when submitting tax-related documents

In accordance with the national tax-related laws, such as the General Act on National Taxes, My Number or Corporate Number must be provided on tax returns, reports, applications, notifications, and written statements to be submitted.

In regard to the tax returns, payment reports and other regional tax-related documents must provide My Number or Corporate Numbers, as stipulated by law related to regional taxation. In accordance with the national tax-related laws, name and address of the person who submit the form in common, and following numbers must be provided on tax forms (tax returns, applications notifications and other written statements).

Specifically, certificate of tax withholding for salary income and salary payment report require;

(1) My Number or Corporate Number of the payer,

(2) My Number of the recipient, and

(3) My Number of the qualified spouse for deduction and dependents.

My Number or Corporate Number of the party to which the payment is made must be obtained from said party prior to the submission of payment records and payment reports.

But, among taxation documents (except tax returns and records), “documents established by ordinance of Ministry of Finance” are prescribed as the documents which do not need mention of My Numbers. In the general rules for National Taxes Law enforcement regulations, these “documents established by ordinance of Ministry of Finance” are “the documents which Commissioner of National Tax Agency establishes as the tax documents submitted for procedures in the context of or following to the tax return form or other documents which needs My Numbers”.

Additionally, as for “the documents which Commissioner of National Tax Agency establishes” are prescribed as the documents which do not need mention of My Number in the National Tax Agency notification No. 7 in 2016.
These are the field where you should provide Individual or Corporate Numbers

It is stipulated that the numbers of recipient and payer must be provided in the legal records. Here is a representative example of the format for the payment record of a reward, a rate, a contract deposit and the prize money, and tax withholding slip of salary income. The style displayed in the left side is for the payment record of compensation, fee, contract and prize money, and you provide My Number or Corporate Number in the area of “receiving the payment” and “a person who pay”.

Similar to the payment record of compensation, fee, contract and prize money, regarding the legal record which is not specified by tax law, even in the case of confirmation of the contents of payment, they will not able to send the legal record or a copy of the legal record with My Number to the person oneself. The right side is the style of the certificate of tax withholding for salary income.

About certificate of tax withholding for salary income, in addition to that My Number or Corporate Numbers of “recipient” and “payer” must be provided, My Number of “the qualified spouse for deduction” and “the qualified dependents for deduction” must be provided.

Please take note that there are two formats of the certificate of income and tax withholding of salary, in other words, forms for submitting to the Tax Office and for oneself, the formats for oneself does not include My Number or Corporate Number.