

Taxation on WB Pension payments

1. **No.1622 「国際機関に勤務していた人が受給する退職年金に関する課税関係」**
<https://www.nta.go.jp/taxes/shiraberu/taxanswer/shotoku/1622.htm>

公的年金等に係る雑所得として課税の対象

所得税及び復興特別所得税の確定申告・納付をする必要 → 修正申告過去5年

国際連合の専門機関に適用される「専門機関の特権及び免除に関する条約」

$$\text{公的年金等の収入金額} = \text{その年中に支給される年金の額} \times \left[1 - \frac{\text{受給者が拠出した掛金の総額 (注2)}}{\text{年金支給開始日において確定している年金の支給総額 (注3)}} \right] \quad (\text{注4})$$

2 拠出した掛金が各人ごとに区分経理されている場合において、各人の掛金に対応する運用益が、その者に係る年金の原資に繰り入れられたものであるときは、本人が拠出した掛金として、受給者が拠出した掛金の総額に加算します。

Summary of Your Plan Benefits

1. Defined Benefit Component(OB):
2. Cash Balance Component(CB)
 - (a) Bank Contributions:
 - (b) Your Contributions:
 - (c) Total Investment Earnings:

TOTAL LUMP SUM BENEFIT (OB+ CB):

$$\frac{(b) + (c) \frac{(b)}{(a) + (b)}}{OB + CB}$$

2. Tax Supplement

2.1 Eligibility

Pension Administration

202-458-2977 or pension@worldbank.org

- Gross Pension Plan
- Net Pension Plan (joining on or after 4/15/1998)

2.2 Net Pension Plan Payments: Tax Supplement

<http://web.worldbank.org/WBSITE/EXTERNAL/EXTSTAFF/EXTTHR/0,,contentMDK:23192458~pagePK:64233720~piPK:444052~theSitePK:444049,00.html>

2.2.1 Access the Net Pension Plan Tax Web

http://netpensiontax.worldbank.org/psp/PSWEBP/PENSION/HRMS/s/WEBLIB_TXR_Y.ISCRIPTL.FieldFormula.IScript_SRPWeb_Menu

2.2.2 Net Pension Plan Payments: Tax Supplement

https://psextweb.worldbank.org/psp/PSWEBP/PENSION/HRMS/c/TXR_WEB_MN_Y.TXR_LANDING_PAGE

2.2.3 Tax Supplement on Distribution from the Net Staff Retirement Plan (the Net Plan, participants joining on or after 4/15/1998)

https://psextweb.worldbank.org/psp/PSWEBP/PENSION/HRMS/s/WEBLIB_TXR_Y.ISCRIPTL.FieldFormula.IScript_SRPWeb_Menu?

2.2.4 Non-US Annuity

2.2.4.1 Applying for Non-US Annuity Tax

https://psextweb.worldbank.org/psp/PSWEBP/PENSION/HRMS/s/WEBLIB_TXR_Y.ISCRIPTL.FieldFormula.IScript_AddNUSAnnuity_Forms

2.2.4.2 Non-US Annuity Tax Supplement Statements

https://psextweb.worldbank.org/psp/PSWEBP/PENSION/HRMS/c/TXR_WEB_MN_Y.TXR_LANDING_PAGE

2.2.5 Coverage

国税、地方税 (Frequently Asked Questions: Net Plan Annuity Tax Supplement for Non-US Tax)

2.3 Policies and Procedures

<https://policies.worldbank.org/sites/ppf3/Pages/Manuals/StaffManual.aspx>

Staff Rule 6.19 Tax Supplements on Staff Retirement Plan Benefits

<https://policies.worldbank.org/sites/ppf3/PPFDocuments/Forms/DispPage.aspx?docid=bf91ab0d-34e5-441f-9551-b25d7d997aa6&ver=current>

2.4 Application

2.4.1 Tax Office

taxoffice@worldbank.org

Melissa Goldfarb, Tax Office

2.4.2 Q&A

Frequently Asked Questions: Net Plan Annuity Tax Supplement for Non-US Tax

Tax Officeに請求

2.4.3 Application

2.4.3.1 Online

[Applying for Non-US Annuity Tax](#)

https://psextweb.worldbank.org/psp/PSWEBP/PENSION/HRMS/s/WEBLIB_TXR_Y.ISCRIPTL.FieldFormula.IScript_AddNUSAnnuity_Forms

“Please select a year within the last three years.”

https://psextweb.worldbank.org/psp/PSWEBP/PENSION/HRMS/s/WEBLIB_TXR_Y.ISCRIPTL.FieldFormula.IScript_SRPWeb_Menu?

修正申告 過去5年

“Net Plan retirees can reach out to the Tax Office at taxoffice@worldbank.org to apply for the tax supplement for the last five years.”

2.4.3.2 By email

PDF Form: Annuity Benefit Tax Supplement Application – For Application of Non-US Tax Supplement

Tax Officeに請求 又はMyHR > Self Service > Staff Retirement Plan Tax Supplement