

About kinds of deduction (For employment income earner)

In the year-end adjustment, you may receive any deduction applicable by submitting "Application for Exemption (Deduction)" to your employer.

1 Deductions applicable by submitting "Application for Exemption for Dependents"

Those who have a dependent relative who is 16 years old or older, or have a disabled person, or those who are students, or are singles not currently married and have children, may be eligible for the following deductions. Please fill in the appropriate items and submit it to your employer.

(1) Exemptions for dependents

Those qualified for exemption for dependents includes: only those having total amount of income 480,000 yen or less (1,030,000 yen or less in a case of salary revenues only) among relatives who are residents and 16 years old or older, living in the same household with you (including a foster child and the elderly, but excluding your spouse, a person who receive salary payment as a family employee of blue return taxpayer, or a family employee of white return taxpayer. The same applies hereinafter) and non-residents who satisfy a certain condition.

Types of Deduction		Amount of Deduction
Exemption for dependents	Dependent relatives qualified for deduction	380,000 yen
	Specified dependent relatives	630,000 yen
	Elderly dependent relatives	480,000 yen
	Elderly parent living together or the like	580,000 yen

(Note1) Specified dependent relatives denote those who are 19 years old or more and less than 23 years old (those who were born between January 2nd, 2002 and January 1st, 2006).

(Note2) Elderly dependent relatives denote those who are 70 years old or more (those who were born on January 1st, 1955 or before), among dependent relatives qualified for deduction

(2) Exemptions for working students, and disabled persons

Types of Exemption		Amount of Exemption
Exemptions for disabled persons	Disabled person	270,000 yen
	Special disabled person	400,000 yen
	Special disabled person living together	750,000 yen
Exemptions for working students (Only yourself)		270,000 yen

(Note1) A spouse living in the same household denote a spouse who lives in the same household with you (excluding a person who receives salary payment as a family employee of blue return taxpayer, or a family employee of white return taxpayer), and his/her total amount of income is 480,000 yen or less.

(Note2) A dependent relative denote a person who lives in the same household with you, and his/her total amount of income is 480,000 yen or less.

(Note3) Exemptions for working students apply for students or school children who satisfy a certain condition having an amount of income through working, the total amount of which being 750,000 yen or less (1,300,000 yen or less in the case of salary revenues only), and when the income other than employment income among the total amount of income, is 100,000 yen or less.

(3) Exemptions for widows and single parents

Types of Exemption	Amount of Exemption
Exemption for widows	270,000 yen
Exemption for single parents	350,000 yen

(Note 1) A "widow" denotes a person who satisfies the condition of having not got married after divorcing with her husband, and having dependent relative(s), with the total amount of income being 5,000,000 yen or less, and there is no partner who can be recognized as in such relationship similar to marriage in fact. Another condition to be qualified as a widow is a person who satisfies the condition of having not got married after her husband passed away, or being not clear about if her husband is alive or not, with the total amount of income being 5,000,000 yen or less, and there is no partner who can be recognized as in such relationship similar to marriage in fact (excluding persons who fall under single parents).

(Note 2) A "single parent" denotes a person who is currently not get married, or her/his spouse is not clear about if his/her spouse is alive or not, and having children (excluding a spouse of another person who lives in the same household with her/him, or dependent relatives, and it applies only when the total amount of income for the year of each of the children is 480,000 yen or less.) who live in the same household with you, with the total amount of income being 5,000,000 yen or less, and there is no partner who can be recognized as in such relationship similar to marriage in fact.

(4) Flat-amount cut

If your total amount of income is 18,050,000 yen or less, you may receive the flat-amount cut of 30,000 yen for you and each of the following dependent relatives (all limited to residents)

- Dependent relatives qualified for deduction
- Dependent relatives under 16 years of old and those whose total amount of income is 480,000 yen or less

(Note) If the dependent relatives as above are filled in Application for Exemption for Dependents, it is not necessary to submit the form "For 2024 Application for Flat-amount Cut of Personal Income Tax for Withholding Tax and Application for Flat-amount Cut of Personal Income Tax in Year-end Adjustment" to receive the flat-amount cut in the year-end adjustment.

2 Deductions applicable by submitting "Application for exemption for Spouse and Application for Flat-amount Cut of Personal Income Tax in Year-end Adjustment"

In a case of having a spouse, you may be qualified for deductions. Please confirm the contents of deductions described below, and if it is applicable, you may full in the appropriate items on the Application for Exemption for Spouse and Application for Flat-amount Cut of Personal Income Tax in Year-end Adjustment and submit it to your employer.

If the total amount of your income is 10,000,000 yen or less, and you have a spouse living in the same household, with his/her total amount of income being 480,000 yen or less, you are qualified for the Exemption for Spouse. The amount of deduction is 380,000 yen at maximum (480,000 yen at maximum, in the case that your spouse is an elderly spouse covered by Exemption)

(Note) The elderly spouse covered by Exemption denotes a person who is 70 years old or older (born on January 1, 1955 or before)

(2) Special Exemption for Spouse

If the total amount of your income is 10,000,000 yen or less, and you have a spouse living in the same household, with his/her total amount of income exceeds 480,000 yen and 1,330,000 yen or less, you are qualified for the Exemption for Spouse by 380,000 yen at maximum, according to the total amount of income of you and your spouse.

(3) Flat-amount cut

If your total amount of income is 18,050,000 yen or less and your spouse living in the same household is a resident, 30,000 yen will be added to your amount of flat-amount cut.

(Note) If the spouse living in the same household as above is filled in Application for exemption for Spouse and Application for Flat-amount Cut of Personal Income Tax in Year-end Adjustment, it is not necessary to submit the form "For 2024 Application for Flat-amount Cut of Personal Income Tax for Withholding Tax and Application for Flat-amount Cut of Personal Income Tax in Year-end Adjustment" to receive the flat-amount cut in the year-end adjustment.

3 Deductions applicable by submitting "Application for Deduction for Insurance Premiums"

In the case that you have paid for social insurance premium, life insurance premium, or earthquake insurance premium, you will be qualified for the following deductions. Please fill in the appropriate items and submit it to your employer.

○ Deductions for insurance premiums

Types of Deduction	Amount of Deduction			
Deduction for social insurance premium	Total amount of insurance premium already paid			
Deduction for small business mutual aid premiums, etc.	Total amount of premiums already paid			
Deduction for life insurance premium	Types of insurance, etc.	Former policy	New policy	If both policies are present
	Life insurance premium	50,000 yen at maximum	40,000 yen at maximum	40,000 yen at maximum
	Personal pension insurance premium	50,000 yen at maximum	40,000 yen at maximum	40,000 yen at maximum
	Medical care insurance premium	—	40,000 yen	—
	Maximum amount of deduction	120,000 yen at maximum		
Deduction for earthquake insurance premium	In a case of only earthquake insurance premium	50,000 yen at maximum		
	In a case of only former long-term casualty insurance premium	15,000 yen at maximum		
	In a case of paying both insurance premiums	50,000 yen at maximum		

(Note) The former policy denotes insurance policies concluded on December 31, 2011 or before. The new policy denotes insurance policies concluded on January 1, 2012, or after

4 Deductions applicable by submitting "Application for Exemption of Amount of Income Adjustment"

If the earnings from employment subject to year-end adjustment exceeds 8,500,000 yen, and if you are qualified for Special Disabled Person, or if you have dependent relatives under the age 23, a spouse being a special disabled person, living in the same household or a dependent relative being a special disabled person, you are qualified for the exemption of amount of income adjustment, please fill in the appropriate items on the Application for Exemption of Amount of Income Adjustment, and submit it to your employer.

5 Deductions applicable by submitting "Application for Basic Exemption"

If the total amount of your income is 25,000,000 yen or less, you are qualified for the following deductions. You may fill in the appropriate items on the Application for Basic Exemption and submit it to your employer.

○ Basic exemption

The amount of your income	Amount of Deduction
24,000,000 yen or less	480,000 yen
Over 24,000,000 yen	24,500,000 yen or less 320,000 yen
Over 24,500,000 yen	25,000,000 yen or less 160,000 yen

6 Deductions applicable by submitting "Application for Special Credit for Loans, etc. Related to Dwelling"

If you have filed a tax return for a special credit for loans, etc. related to a dwelling by last year and have certain types of loans, etc. related to a dwelling, you are qualified for special credit for loans, etc. related to a dwelling (a certain amount depending on the type and amount of loans, etc. related to a dwelling). Please fill in the appropriate items on the Application for Special Credit for Loans, etc. Related to Dwelling and submit it to your employer.