

For 2018 Application for exemption for spouse of employment income earner



Seal to confirm the receipt
by the salary payer



Competent district director Director of tax office	Name of salary payer		(Pronunciation [furigana]) Your name	 seal
	Corporate number of salary payer	* To be filled in by the salary payer (excluding individuals) who received this application form.		
	Location of salary payer (address)	Your domicile or residence		

⊙ If the estimated total amount of your income exceeds 10,000,000 yen or the estimated total amount of your spouse's income exceeds 1,230,000 yen, you cannot claim an exemption for spouses or a special exemption for spouses.
 ⊙ For the calculation of the estimated total amount of income, use the following "Calculation table for the estimated total amount of income."

Estimated total amount of your income this year *1	Yen	Determination	<input type="checkbox"/> 9,000,000 yen or less (A)	<input type="checkbox"/> Over 9,000,000 yen but not more than 9,500,000 yen (B)	<input type="checkbox"/> Over 9,500,000 yen but not more than 10,000,000 yen (C)	Category I	[Fill in A to C on the left]
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Spouse	(Pronunciation [furigana]) Name	Individual number	Date of birth				*2	Yen	Category II [Fill in (i) to (iv) on the left]
	Spouse's domicile or residence if your domicile or residence differs from his/her domicile or residence		Elderly spouse covered by the exemption (Born on or before January 1, 1949)	Non-resident spouse	Fact that he/she lives in the same household	Determination	<input type="checkbox"/> 380,000 yen or less and age of 70 years or older (Born on or before January 1, 1949)	(i)	
						<input type="checkbox"/> 380,000 yen or less and age under 70 years	(ii)		
						<input type="checkbox"/> Over 380,000 yen and not more than 850,000 yen	(iii)		
						<input type="checkbox"/> Over 850,000 yen and not more than 1,230,000 yen	(iv)		

Calculation table for the estimated total amount of income	Total amount of your income (Estimated amount)					Total amount of your spouse's income (Estimated amount)					
		Type of income	Amount of earnings, etc.(a)	Necessary deductible expenses, etc. (b)	Amount of income [(a) - (b)]		Type of income	Amount of earnings, etc.(a)	Necessary deductible expenses, etc. (b)	Amount of income [(a) - (b)]	
		Employment income (1)	Yen	/	(Note) Yen		Employment income (1)	Yen	/	(Note) Yen	
		Business income (2)					Business income (2)				
		Miscellaneous income (3)					Miscellaneous income (3)				
		Dividend income (4)					Dividend income (4)				
		Real estate income (5)					Real estate income (5)				
		Retirement income (6)		(Deduction for retirement income)	[(a) - (b)] × 1/2 or [(a) - (b)]		Retirement income (6)		(Deduction for retirement income)	[(a) - (b)] × 1/2 or [(a) - (b)]	
	Income other than (1) to (6) (7)		(Of which, special deduction amount Yen)	(Occasional income or long-term capital gain: 1/2)		Income other than (1) to (6) (7)		(Of which, special deduction amount Yen)	(Occasional income or long-term capital gain: 1/2)		
Total (1) to (7)					⇒ Post this amount in the column *1 above.	Total (1) to (7)					⇒ Post this amount in the column *2 above.

(Note) When calculating the "Amount of income" of the employment income, refer to [(i) Employment income] of "3. Category of income" on the reverse side.

Calculation of deduction	Category II											
	(iv) [Refer to the estimated amount in the column *2]											
		(i)	(ii)	(iii)	More than 850,000 yen but not more than 900,000 yen	More than 900,000 yen but not more than 950,000 yen	More than 950,000 yen but not more than 1,000,000 yen	More than 1,000,000 yen but not more than 1,050,000 yen	More than 1,050,000 yen but not more than 1,100,000 yen	More than 1,100,000 yen but not more than 1,150,000 yen	More than 1,150,000 yen but not more than 1,200,000 yen	More than 1,200,000 yen but not more than 1,230,000 yen
	Category I	A	480,000 yen	380,000 yen	380,000 yen	360,000 yen	310,000 yen	260,000 yen	210,000 yen	160,000 yen	110,000 yen	60,000 yen
	B	320,000 yen	260,000 yen	260,000 yen	240,000 yen	210,000 yen	180,000 yen	140,000 yen	110,000 yen	80,000 yen	40,000 yen	20,000 yen
	C	160,000 yen	130,000 yen	130,000 yen	120,000 yen	110,000 yen	90,000 yen	70,000 yen	60,000 yen	40,000 yen	20,000 yen	10,000 yen
Remarks	Exemption for spouses			Special exemption for spouses								

Amount of exemption for spouses	
Yen	
Amount of special exemption for spouses	
Yen	

* Fill in the "Amount of exemption for spouses" or "Amount of special exemption for spouses" by referring to the table on the left.

⊙ When filling in this application form, please read the explanation on the reverse side.

1. Notes on the application

- (1) If you claim an exemption for your spouses or a special exemption for your spouses at year-end adjustment, submit this application to the salary payer (the primary salary payer if you receive a salary from two salary payers or more [the salary payer to whom an application for exemption for dependents has been submitted]) by the day before you receive the last salary in 2018.
- (2) If the estimated total amount of your income exceeds 10,000,000 yen (12,200,000 yen in terms of revenues, in case of a person who only receives employment income) or the estimated total amount of your spouse's income exceeds 1,230,000 yen (2,015,999 yen in terms of revenues, in case of a person who only receives employment income), you cannot claim an exemption for your spouse or a special exemption for your spouses.
- (3) If you claim an exemption for your spouses or a special exemption for your spouses concerning the non-resident spouse (Note 1), put a circle in "Non-resident spouse" and fill in the total amount remitted to the spouse this year in "Fact that he/she lives in the same household," as well as attach "Documents concerning relatives" (Note 2) and "Documents concerning remittances" (Note 3) to this application. (If "Documents concerning relatives" concerning the spouse are attached to the application for exemption for dependents and submitted to the salary payer, it is not required to attach the "Documents concerning relatives" to this application.)
If the "Documents concerning relatives" or "Documents concerning remittances" are written in foreign languages, you need to attach their translation.
- (Note) 1. "Non-residents" are individuals who possess no domicile in Japan and have continuously had no residence in Japan for one year or more.
2. "Documents concerning relatives" are the documents mentioned in (i) or (ii) below and are to prove that the non-resident is your spouse.
(i) Copies of the supplementary family register or other documents issued by Japan or local public entities, as well as the copy of the spouse's passport
(ii) Documents issued by foreign governments or the local public entities of foreign countries, which describe the spouse's name, birthdate and domicile or residence
3. "Documents concerning remittances" are the documents mentioned below and are to clarify that you paid the non-resident spouse for living or educational expenses as needed.
(i) The documents of financial institutions or their copies, which clarify that you paid the spouse through exchange transactions conducted by the financial institutions
(ii) The documents of credit card companies or their copies, which clarify that the spouse purchased goods or the like using credit cards issued by the credit card companies and that the spouse received amounts equivalent to the purchases from you

2. Notes on describing this application

- (1) In "Corporate number of salary payer," the salary payer (excluding individuals) who receives this application describes its corporate number.
(2) Fill in or check each box of "Estimated total amount of your income this year," "Determination" and "Category I" based on the total amount of income calculated using the "Total amount of your income (Estimated amount)" of the "Calculation table for the estimated total amount of income."
(3) In "Individual number," describe the individual number of your spouse.
(Note) When certain requirements are met, there are some cases where you are not required to describe the individual number. Check with the salary payer.
(4) If a spouse who targets an exemption for spouses or a special exemption for spouses falls under the category of an elderly spouse covered by the exemption (your spouse who is 70 years of age or older [limited to a spouse whose estimated total amount of income is 380,000 or less], and the estimated total amount of your income is 10,000,000 yen or less), put a circle in "Elderly spouse covered by the exemption."
(5) Fill in or check each box of "Estimated total amount of your spouse's income this year," "Determination" and "Category II" based on the total amount of income calculated using the "Total amount of your spouse's income (Estimated amount)" of the "Calculation table for the estimated total amount of income."
(6) In "Total amount of your income (Estimated amount)" and "Total amount of your spouse's income (Estimated amount)" of the "Calculation table for the estimated total amount of income," fill in an amount after subtracting necessary deductible expenses or the like from the amount of your earnings, etc., and an amount after subtracting necessary deductible expenses or the like from the amount of your spouse's earnings, etc., respectively (Refer to "3. Category of income").
(7) Fill in the amount of deduction calculated using the "Calculation of deduction" by applying the category indicated in "Category I" (A to C) and "Category II" [(i) to (iv)] in "Amount of exemption for spouses" or "Amount of special exemption for spouses."

3. Category of income

[(i) Employment income]

Remuneration, salary, bonuses and wages (including payments received for part-time jobs or side jobs) constitute employment income.

(Amount of employment income)

Amount of employment income is the amount after subtracting deduction for employment income from the amount of earnings such as salary.

* The amount of employment income is the amount calculated using the following table:

(Reference: Calculation method of the amount of employment income)

Amount of earnings such as salary (A)	Amount of employment income (C)
1 yen or more but not more than 650,999 yen	0 yen = (C)
651,000 yen or more but not more than 1,618,999 yen	(A) - 650,000 yen = (C)
1,619,000 yen or more but not more than 1,619,999 yen	969,000 yen = (C)
1,620,000 yen or more but not more than 1,621,999 yen	970,000 yen = (C)
1,622,000 yen or more but not more than 1,623,999 yen	972,000 yen = (C)
1,624,000 yen or more but not more than 1,627,999 yen	974,000 yen = (C)
1,628,000 yen or more but not more than 1,799,999 yen	(i): (A)/4 (rounded down to the nearest thousand yen) = (B) ⇒ (ii): (B) × 2.4 = (C)
1,800,000 yen or more but not more than 3,599,999 yen	(i): (A)/4 (rounded down to the nearest thousand yen) = (B) ⇒ (ii): (B) × 2.8 - 180,000 yen = (C)
3,600,000 yen or more but not more than 6,599,999 yen	(i): (A)/4 (rounded down to the nearest thousand yen) = (B) ⇒ (ii): (B) × 3.2 - 540,000 yen = (C)
6,600,000 yen or more but not more than 9,999,999 yen	(A) × 90% - 1,200,000 yen = (C)
10,000,000 yen or more	(A) - 2,200,000 yen = (C)

[(ii) Business income]

Income from agriculture, forestry, fisheries, manufacturing, wholesaling, retailing and banking businesses as well as income from on-going businesses, in which a consideration is received, constitute business income.

(Amount of business income)

Amount of business income is the amount after subtracting necessary deductible expenses (cost of sales, selling, general and administrative expenses as well as other expenses necessary to earn revenue) from the total earnings.

(Note) There is a special provision where necessary deductible expenses with respect to business income and miscellaneous income for home workers, traveling salespersons, money collectors, electricity meter-readers or people conducting on-going personal services for a specific group of people ("home workers, etc.") who are specified in the Home Work Act are allowed up to 650,000 yen (the amount of earnings shall be the ceiling and, if there is other employment income, the amount shall be the amount after subtracting deduction for employment income from 650,000 yen).

[(iii) Miscellaneous income]

Income such as manuscript fee, royalty, speaking fee, performance fee, interest on loan receivable and pension based on a life insurance contract, etc., that does not fall under either category of other income, as well as public pensions, etc. such as retired pension (excluding lump-sum pension), national pension, welfare pension and mutual pension constitute miscellaneous income.

(Amount of miscellaneous income)

Amount of miscellaneous income is the total amount of following (1) and (2).

(1) Miscellaneous income concerning public pensions, etc.: Amount after subtracting deduction for public pensions, etc., from the amount of earnings.

(Deduction for public pensions, etc.)

Category of recipient	Amount of earnings of public pensions, etc., for the year (A)	Deduction amount
Person who is 65 years old or older (Born on or before January 1, 1954)	3,300,000 yen or less	1,200,000 yen
	Over 3,300,000 yen but not more than 4,100,000 yen	(A) × 25% + 375,000 yen
	Over 4,100,000 yen but not more than 7,700,000 yen	(A) × 15% + 785,000 yen
Person who is under 65 years old (Born on or after January 2, 1954)	Over 7,700,000 yen	(A) × 5% + 1,555,000 yen
	1,300,000 or less	700,000 yen
	Over 1,300,000 yen but not more than 4,100,000 yen	(A) × 25% + 375,000 yen
Over 4,100,000 yen but not more than 7,700,000 yen	(A) × 15% + 785,000 yen	
	Over 7,700,000 yen	(A) × 5% + 1,555,000 yen

(2) Miscellaneous income other than public pensions, etc.: Amount after subtracting necessary deductible expenses from the total earnings.

(Note) In regard to a special provision regarding necessary deductible expenses for home workers, etc., the same provision described in the "Note" of [(ii) Business income] shall apply.

[(iv) Dividend income]

Income with respect to surplus received by a shareholder or investor from a corporation, dividends of profits, distribution of surplus, distribution of money from an investment corporation, as well as income concerning distribution of profits from an investment trust (other than a bond investment trust and a publicly offered bond investment trust) and a specified trust issuing a beneficiary certificate constitute dividend income.

(Amount of dividend income)

Amount of dividend income is the amount after subtracting interest on liabilities required to acquire the principal (Out of interest on liabilities borrowed to acquire stocks or the like, the interest concerning capital gains, etc., on the stocks or the like is excluded) from the amount of earnings.

(Note) Out of dividend income, distribution of profits from a privately placed bond investment trust and a special purpose trust (limited to bond-type beneficial interest) that is subject to withholding tax at source, and dividends from listed stocks, etc., for which not filing a tax return is selected, are not included in the amount of earnings.

[(v) Real estate income]

Foregift or initial payment received when making a real estate loan, renewal fee and registration fee constitute real estate income.

(Note) Some foregift or initial payment received singly when establishing a lease or the like may be treated as capital gains or business income.

(Amount of real estate income)

Amount of real estate income is the amount after subtracting necessary deductible expenses (repair expenses with respect to real estate rent, casualty insurance premiums, taxes and dues, depreciation, interest on loans payable, etc.) from the total earnings.

[(vi) Retirement income]

In addition to income such as retirement allowance, lump-sum pension or other salary received singly at the time of retirement, some lump-sum payment based on the social insurance system, etc., constitute retirement income.

(Amount of retirement income)

Amount of retirement income is the amount equivalent to one-half of the amount after subtracting the following deduction for retirement income from the amount of earnings.

(Calculation method of deduction for retirement income)

Length of service (A)	Deduction for retirement income
20 years or less	400,000 yen × (A) (800,000 yen in case of less than 800,000 yen)
Over 20 years	8,000,000 yen + 700,000 yen × [(A) - 20 years]

(Note) If a retirement is directly attributable to becoming a person with disabilities, 1,000,000 yen is added to the above amount.

[Income other than (i) to (vi)]

Other income includes the following:

- (1) Capital gains (gains on transfer of assets such as land, building, machinery, golf club membership, gold bullion, calligraphic works and paintings, and antiques)
(2) Timber income (income from tree trimming or transfer of forest [holding period of over five years])
(3) Occasional income (income from prize money, winner prize money, payouts of horse races and bicycle races [excluding income arising from continuing acts for profit], lump-sum payment based on a life insurance contract or the like, maturity repayment based on a casualty insurance contract or the like, reward for finding lost property, etc.)
(4) Interest income subject to the aggregate taxation or the separate taxation
(Note) Interest income on deposits and savings, etc., that is subject to a withholding tax at source as well as interest income on specified bonds and debentures that is subject to the separate taxation, for which not filing a tax return is selected, are not included in the amount of earnings.
(5) Capital gains, etc., concerning general stocks, etc., to which the separate taxation is applied, or capitals gains, etc., concerning listed stocks, etc., (income, etc., from transfer of listed stocks or the like through the account designated for paying withholding taxes, for which not filing a tax return is selected, are not included in the amount of earnings.)
(6) Miscellaneous income, etc., concerning futures transactions