

For 2025 Application for Deduction for Insurance Premiums for Employment Income Earner

Competent district director	Name of salary payer (name)													(Pronunciation (furigana)) Your name	Your domicile or residence
	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)														
Director of tax office															



Deduction for life insurance premiums	Name of insurance company, etc.	Type of insurance, etc.	Insurance period or pension payment period	Name of policyholder, etc.	Name of recipient of insurance, etc.	Category of New or Old	Amount of insurance premiums, etc., you paid this year (Amount after deducting distribution of surplus, etc.)	Confirmation by the salary payer
						New/Old	(a) Yen	
						New/Old	(a)	
						New/Old	(a)	
						New/Old	(a)	
	Out of (a), total amount of new insurance premium, etc.	A Yen	Amount calculated by applying the amount of A to the following calculation formula I (For new insurance premium, etc.)		(i) (Maximum: 40,000 yen) Yen	Total [(i) + (ii)]	(iii) (Maximum: 40,000 yen) Yen	
	Out of (a), total amount of old insurance premium, etc.	B Yen	Amount calculated by applying the amount of B to the following calculation formula II (For old insurance premium, etc.)		(ii) (Maximum: 50,000 yen) Yen	(ii) or (iii), whichever is bigger	(I) Yen	
	Medical care insurance premium							(a) Yen
							(a)	
							(a)	
	Total amount of (a)	C Yen			Amount calculated by applying the amount of C to the following calculation formula I (For new insurance premium, etc.)	(II) (Maximum: 40,000 yen) Yen		
Personal pension insurance premium					Payment start date / /	New/Old	(a) Yen	
					Payment start date / /	New/Old	(a)	
					Payment start date / /	New/Old	(a)	
	Out of (a), total amount of new insurance premium, etc.	D Yen	Amount calculated by applying the amount of D to the following calculation formula I (For new insurance premium, etc.)		(iv) (Maximum: 40,000 yen) Yen	Total [(iv) + (v)]	(vi) (Maximum: 40,000 yen) Yen	
	Out of (a), total amount of old insurance premium, etc.	E Yen	Amount calculated by applying the amount of E to the following calculation formula II (For old insurance premium, etc.)		(v) (Maximum: 50,000 yen) Yen	(v) or (vi), whichever is bigger	(III) Yen	
	Calculation formula I (For new insurance premium, etc.)*		Calculation formula II (For old insurance premium, etc.)*		Amount of Deduction for life insurance premiums Total [(I) + (II) + (III)] (Maximum: 120,000 yen) Yen			
Amount of A, C or D		Calculation formula for deduction amount		Amount of B or E		Calculation formula for deduction amount		
20,000 yen or less		Entire amount of A, C or D		25,000 yen or less		Entire amount of B or E		
From 20,001 yen up to 40,000 yen		A, C or D x 1/2 + 10,000 yen		From 25,001 yen up to 50,000 yen		B or E x 1/2 + 12,500 yen		
From 40,001 yen up to 80,000 yen		A, C or D x 1/4 + 20,000 yen		From 50,001 yen up to 100,000 yen		B or E x 1/4 + 25,000 yen		
80,001 yen or more		40,000 yen		100,001 yen or more		50,000 yen		

Deduction for earthquake insurance premiums	Name of insurance company, etc.	Type (Purpose) of insurance, etc.	Insurance period	Name of policyholder, etc.	Category of earthquake insurance premiums or former long-term casualty insurance premiums	Amount concerning the category in the left column, out of the insurance premiums, etc., that you paid this year (Amount after deducting distribution of surplus, etc.)	Confirmation by the salary payer
				Name of a person who resides in or has household goods in the house, etc., that is covered by the insurance		(A) Yen	
					Earthquake/Former long-term		
					Earthquake/Former long-term		
	Out of (A), total amount of earthquake insurance premiums						(B) Yen
Out of (A), total amount of former long-term casualty insurance premiums						(C) Yen	
Amount of deduction for earthquake insurance premiums	Amount (B) (Maximum: 50,000 yen) Yen		Amount (C) [If the amount (C) exceeds 10,000 yen, amount (C) x 1/2 + 5,000 yen]* (Maximum: 15,000 yen) Yen		= (Maximum: 50,000 yen) Yen		

Deduction for social insurance premiums	Type of social insurance	Name of recipient of insurance premiums	Name of a person who pays insurance premiums	Insurance premiums you paid this year
				Yen
	Total (Deduction amount)			Yen

Deduction for small business mutual aid premiums, etc.	Type	Mutual aid premiums you paid this year
	Premiums related to the mutual aid contract with the Organization for Small & Medium Enterprises and Regional Innovation, JAPAN	Yen
	Participant's premiums for corporate-type pension set forth in the Defined Contribution Pension Act	
	Participant's premiums for personal-type pension set forth in the Defined Contribution Pension Act	
	Premiums related to the contract under the mutual aid system for supporting mentally and physically handicapped persons	
Total (Deduction amount)		Yen

* In the calculation of the deduction amount, if the calculated amount includes a fraction of less than one yen, it shall be rounded up to the nearest yen.

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

○ With respect to the scope of insurance premiums subject to deduction, etc., and attached documents

	Scope of insurance premiums subject to deduction, etc.	Attached documents (*)														
Life insurance premiums, etc.	Life insurance premiums that are subject to deduction for life insurance premiums are insurance premiums or other premiums you paid this year under a certain life insurance contract, etc., (including a contract that sets forth the payment of pension) or a certain insurance contract in which insurance is paid due to a payment of hospital and medical expenses caused by disease or bodily injury. Insurance premiums or other premiums that are subject to deduction are classified as follows depending on the contents of the insurance contract, contract day, etc., and therefore check if the insurance premiums are subject to deduction and confirm the category of each insurance premium by referring to certificate documents, etc., issued by a life insurance company or the like, and fill in the appropriate column by category of insurance premium. <table border="1"> <thead> <tr> <th rowspan="2"></th><th colspan="2">Contract date</th></tr> <tr> <th>On or before December 31, 2011 (Old insurance premium, etc.)</th><th>On or after January 1, 2012 (New insurance premium, etc.)</th></tr> </thead> <tbody> <tr> <td>Life insurance premium</td><td>Old life insurance premium</td><td>New life insurance premium</td></tr> <tr> <td>Medical care insurance premium</td><td>—</td><td>Medical care insurance premium</td></tr> <tr> <td>Personal pension insurance premium</td><td>Old personal pension insurance premium</td><td>New personal pension insurance premium</td></tr> </tbody> </table> (Note) 1. The amount of deduction for life insurance premiums is the total amount (maximum 120,000 yen) of each deduction calculated based on the calculation formula on the front side according to the category of "Life insurance premium," "Medical care insurance premium" and "Personal pension insurance premium." 2. When filling in "Category of New or Old" with respect to "Life insurance premium" and "Personal pension insurance premium," circle either one depending on whether it is new insurance premium, etc., or old insurance premium, etc. 3. An insurance contract, etc., that are subject to "Life insurance premium" or "Medical care insurance premium" are limited to those in which recipients of insurance, etc., based on the contract, etc., are you, your spouse or other relatives. An insurance contract, etc., that are subject to "Personal pension insurance premium" are limited to those in which a recipient of the pension under the contract is either you or your spouse if he/she is alive.		Contract date		On or before December 31, 2011 (Old insurance premium, etc.)	On or after January 1, 2012 (New insurance premium, etc.)	Life insurance premium	Old life insurance premium	New life insurance premium	Medical care insurance premium	—	Medical care insurance premium	Personal pension insurance premium	Old personal pension insurance premium	New personal pension insurance premium	Certificate documents issued by life insurance companies, etc. In regard to old life insurance premiums out of life insurance premiums, certificate documents are required if an insurance premium for one contract (amount after subtracting surplus distributed and rebate) exceeds 9,000 yen, and in regard to insurance premiums other than old life insurance premiums, certificate documents are always required regardless of the amount. With regard to life insurance premiums paid in accordance with the special provisions for a group, which is specifically for the place of employment, if the representative or its designee confirms that there are no mistakes in "Amount of insurance premiums, etc., you paid this year," "Recipient of insurance, etc." that are entered in this application form, it is not required to attach certificate documents.
	Contract date															
	On or before December 31, 2011 (Old insurance premium, etc.)	On or after January 1, 2012 (New insurance premium, etc.)														
Life insurance premium	Old life insurance premium	New life insurance premium														
Medical care insurance premium	—	Medical care insurance premium														
Personal pension insurance premium	Old personal pension insurance premium	New personal pension insurance premium														
Earthquake insurance premiums, etc.	Earthquake insurance premiums that are subject to deduction for earthquake insurance premiums are insurance premiums or other premiums (hereinafter referred to as "earthquake insurance premiums") you paid this year based on a casualty insurance contract, etc., <u>where a house for you or your relatives who live in the same household with you, which is always used as residence, and household goods, which are normally necessary for life of those persons, are covered by an insurance or mutual aid</u>, as well as a loss of damage arising from a fire, destruction, burying or effluence that are caused directly or indirectly by earthquake, explosion or tsunami is compensated by insurance or mutual aid money. Insurance premiums or other premiums you paid this year based on a long-term casualty insurance contract, etc. (Note 1) that have been entered into by December 31, 2006 (hereinafter referred to as "former long-term casualty insurance premiums") may be subject to deduction for earthquake insurance premiums. Provided, however, that if one casualty insurance contract, etc., falls under the category of a casualty insurance contract, etc., and a long-term casualty insurance contract, etc., in which insurance or mutual aid money is paid for damage such as earthquake, select either one of two that should fall under the category of one contract and calculate the amount of deduction for earthquake insurance premiums. In regard to the amount of earthquake insurance premiums or the amount of former long-term casualty insurance premiums, both of which are subject to deduction, check the amount with certificate documents or the like issued by a casualty insurance company, etc.	Certificate documents issued by casualty insurance companies, etc. Certificate documents are required for all insurance premiums regardless of the amount. The treatment when casualty insurance premiums are paid in accordance with the special provisions for a group is the same as that for life insurance premiums.														

	Scope of insurance premiums subject to deduction, etc.	Attached documents (*)
Earthquake insurance premiums, etc.	(Note) 1. A contract shall, out of casualty insurance contracts, etc., that are set forth in Paragraph 1 of Article 77 of the Income Tax Act before the revision of the tax system in the fiscal year 2006, be limited to the contract, etc., in which there is a special provision stating that a maturity repayment is made after the maturity of the insurance period or the mutual aid period, and the period is 10 years or longer, as well as any amendments have not been made on or after January 1, 2007, and shall exclude a contract of which the commencement date of the insurance period or the mutual aid period of the contract, etc., is on or after January 1, 2007. 2. When filling in "Category of earthquake insurance premiums or former long-term casualty insurance premiums," circle either one depending on whether they are earthquake insurance premiums or former long-term casualty insurance premiums.	
Social insurance premiums	<u>Out of the following insurance premiums that are supposed to be paid by you or your relatives who live in the same household with you</u>, the insurance premiums you paid this year are subject to deduction. (i) Insurance premiums for national health insurance or national health insurance tax (ii) Insurance premiums for health insurance, welfare pension insurance or mariners insurance (including premiums paid by voluntarily continued insured persons) (iii) Insurance premiums under the provisions of the Act on Assurance of Medical Care for Elderly People (insurance premiums for the medical care system for elderly in the latter stage of life) (iv) Nursing care insurance premiums under the provisions of the Long-Term Care Insurance Act (v) Premiums for the national pension or premiums paid as participants in the national pension fund (vi) Insurance premiums for the farmers' pension fund, labor insurance premiums for employment insurance, etc. (Note) 1. Needless to say that social insurance premiums deducted from salary are subject to deduction, and therefore you are not required to separately fill in this application form. 2. When filling in this application form, make sure that you have not included unpaid premiums or prepaid premiums for a period of over one year (excluding certain advanced money under the provisions of laws and regulations).	Certificate documents issued by the Ministry of Health, Labour and Welfare or each national pension fund for insurance premiums or other premiums as described in (v) on the left side. Except for (v), it is not required to attach certificate documents.
Small business mutual aid premiums, etc.	The following premiums you paid this year are subject to deduction. (i) Premiums under the mutual aid contract that has been entered into with the Organization for Small & Medium Enterprises and Regional Innovation, JAPAN (excluding former second class mutual aid contract) (ii) Participants' premiums for the corporate-type pension that are set forth in the Defined Contribution Pension Act (iii) Participants' premiums for the personal-type pension that are set forth in the Defined Contribution Pension Act (iv) Premiums based on a contract that satisfies certain requirements under the mutual aid system for supporting mentally and physically handicapped persons, which is operated by local public entities in accordance with the provisions of their ordinance (Note) Needless to say that small business mutual aid premiums, etc., deducted from salary are subject to deduction, and therefore you are not required to separately fill in this application form.	Certificate documents issued by the Organization for Small & Medium Enterprises and Regional Innovation, JAPAN, the National Pension Fund Association or local public entities. Certificate documents are required for all premiums regardless of the amount.

* In the case of submitting matters to be described in the Application for deduction for insurance premiums for employment income earner to the salary payer in an electronic method, you may submit to the salary payer matters to be described in certificate documents in an electronic method in lieu of submitting or presenting certificate documents to be attached to the Application for deduction for insurance premiums for employment income earner.