

Example of Entries: For 2024 Application for (Change in) Exemption for Dependents of Employment Income Earner

① Please provide your 8-digit staff number and affiliation. If you have more than one staff number, please write the 8-digit number in the margin below the staff number field.

② If you have submitted this application to an employer other than Hiroshima University, check the checkbox and answer the question provided here.
* If you are currently employed by the employer to which you submitted the application (other than Hiroshima University), the Otsu column applies to you.

③ Enter your My Number (as an applicant who is a teaching staff member) and attach a copy of your Notification Card, etc. on the back side of this application. For details, see Supplement 1.

④ Enter the address of the residence where you are currently based. (The resident tax will be levied by this municipality.)

⑤ Please be sure to enter "Marital status," which tends to be omitted by many applicants.

⑥ See Supplements 2 and 3 for details on the requirements for dependents (including spouse) to be qualified for withholding reduction

⑦ If a relative who has resided in a foreign country for more than one year ("overseas relative") is a spouse subject to withholding tax, please circle "Non-resident relative". If you are applying as a dependent subject to the deduction, check the appropriate box on the left. If the applicant does not fall under the applicable column on the left, he/she is not eligible for the deduction. Documents proving that the applicant is a relative (only if applicable)(written in a foreign language) must be attached. For details, please refer to Supplementary Information 5.

⑧ For the method of calculating "Estimated income," see Supplement 7.

⑨ If you apply for exemption for a spouse or dependent qualified for withholding deduction, enter his/her individual number as well. Unlike in the case of yourself as an applicant who is a teaching staff member, it is not necessary to attach the Notification Card (copy), etc. of your spouse or dependent relative. However, you are strongly encouraged to enter his/her My Number by referencing the Notification Card (copy), etc. to prevent errors in writing. For details, see Supplement 1.

⑩ In the case where your dependent relative was born on January 1, 1955 or earlier, check either of the following depending on whether or not you are living together with that person.

⑪ If the applicant, his/her spouse qualified for withholding deduction or a dependent relative is a disabled person or working student, be sure to describe such fact in "Contents of a disabled person or working student."
* If you have written a dependent relative in "Dependent relatives under 16 years of age" below and if that relative is a disabled person, etc., describe the fact in "Contents of a disabled person or working student" as well.
* When entering this column, read item (8) of "2. Notes on describing this application" on the back side of the application and be sure to describe all the necessary matters.

⑫ For details of "exemption for single parents" and onwards, the requirements to be qualified for "exemption for widow", Please see Supplement 4.

⑬ Describe your dependent relatives under 16 years of age in "Dependent relatives under 16 years of age," rather than in the B column above.

Circle the



Change in name (Original family name):

⑬ Please circle the appropriate content (employment, Addition of dependents, cancellation of dependents, change of address) and fill in the details.

Graduate School of Advanced Science and Engineering

AB City

2 4 0 0 0 5 0 0 4

Hiroshima, Japan

ヒロダイ タロウ

0 1 2 3 4 5 6 7 8 9 0 1

AB city,

ヒロダイ ヒロコ
Hirodai Hiroko
ヒロダイ カスミ
Hirodai Kasumi
ヒロダイ ミドリ
Hirodai Midori

Relationship	Individual number	Estimated income	Other details
Spouse	1 2 3 4 5 6 7 8 9 0 1 2 1980 / 2 / 15	350,000	Marital status: <input type="checkbox"/> Married, <input checked="" type="checkbox"/> Non-resident relative
Child	2 3 4 5 6 7 8 9 0 1 2 3 2002 / 10 / 20	100,000	Physical Disability Certificate III
Parent	3 4 5 6 7 8 9 0 1 2 3 4 1953 / 12 / 21	320,000	Physical Disability Certificate III

〇-〇-〇 〇〇〇,
〇〇〇city,〇〇〇

1234 Kokuzei
Street...USA

△△△△△
△△△△△city,△
△△

Hirodai Kasumi Physical Disability Certificate III
Date of issue 2010/8/6

ヒロダイ
Hirodai Jirou

4 5 6 7 8 9 0 1 2 3 4 5

Child 2015 11 15 〇-〇-〇 〇〇〇,
〇〇〇city,〇〇〇 0

Non-resident relative
Under 30 years of age or 70 years of age or older
Payment of 380,000 yen or more
Disabled person

⑭ Use a ballpoint pen to fill out this application (do not use a pen using ink that turns transparent when exposed to the heat of erasing (such as Pilot Friction Ball)).
⑮ If, after submitting this application, there has occurred any change in the matters written on this application (e.g. marriage, birth, becoming employed, leaving employment) or you are disqualified for exemption as a result of exceeding the income limit, promptly receive each time such change occurs a blank application from the administration officer at the organization of your affiliation, describe the change and submit the application.

【Supplement 1】 Regarding the purpose of using My Number

The My Number submitted by applicants will be used by Hiroshima University in carrying out the following procedures with relevant administrative bodies.

1 Process related to individual numbers of officers and employees

- ① Procedures for withholding from employment income and retirement income
- ② Procedures for submitting returns, notifications and applications related to property accumulation savings for house construction and property accumulation pension savings
- ③ Procedures for preparing notifications and applications related to mutual aid services for national public service personnel
- ④ Procedures for preparing notifications and applications related to health insurance and welfare pension
- ⑤ Procedures for preparing notifications and applications related to employment insurance and workers' accident compensation insurance

2 Process related to individual numbers of officers' and employees' spouses (At present, this consists of the one shown below only.)

- ① Procedure for preparing notifications related to third insured persons for the national pension plan

3 Process related to individual numbers of individuals (excluding the process of item 1 above. At present, this consists of the one shown below only.)

- ① Procedure for preparing payment reports for remuneration, fees, etc.

【Supplement 2】 Requirements for qualifying spouses for withholding deduction

With regard to spousal exemption and special spousal exemption, the requirements for qualifying spouses for withholding deduction are as follows. Requirements for qualifying spouse for withholding deduction (both 1 and 2 must be met)

① Amount of the income of the spouse	950,000 yen or less (or 1,500,000 yen or less of revenue from salary and other wages if the employment income is the only source of income)
② Amount of the income of the applicant (as a teaching staff member)	9,000,000 yen or less (or 10,950,000 yen or less of revenue from salary and other wages if the employment income is the only source of income)

【Supplement 3】 Requirements for qualifying dependent relatives for withholding deduction

The requirements for qualifying dependent relatives for withholding deduction are as follows.

Amount of the income of a dependent relative qualified for withholding deduction	480,000 yen or less (or 1,030,000 yen or less of revenue from salary and other wages if the employment income is the only source of income)
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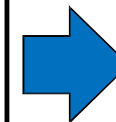
【Supplement 4】 Requirements for exemption for single parents and exemption for widows

The requirements for exemption for single parents and exemption for widows, and how to fill in the check items of C are as follows.

Exemption for single parents

→ A person who is currently not married (regardless of marriage history) or whose spouse's whereabouts are unknown, and who satisfies all the requirements below

- ① The applicant must have a child whose total income is **480,000** yen or less (or 1,030,000 yen or less of annual revenue from salary) and who lives in the same household as the person (excluding any child who is another person's spouse or relative qualified for withholding deduction).
- ② The person's total income must be **5 million** yen or less.
- ③ There must not be any person who is recognized to be in a de facto state of marriage with the applicant.

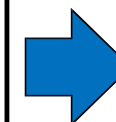


(Check items in C)
Check in the checkbox (☑) for
“Single parent”

Exemption for widow

→ A person who falls under the following items and who is not a single parent

- ① A person who has not remarried following the death of the husband or after a divorce and who satisfies all the requirements below
 - (a) The person must have a dependent relative who is not a child.
 - (b) The person's total income must be **5 million** yen or less.
 - (c) There must not be any person who is recognized to be in a de facto state of marriage with the applicant.
- ② A person who has not remarried following the death of the husband or whose husband's whereabouts are unknown and who satisfies the requirements of (b) and (c) of



(Check items in C)
Check in the checkbox () for
“Widow”

※From 2021 Application for Exemption for Dependents and onwards,

it has become unnecessary to describe the requirements in “Contents of a disabled person or working student” for exemption for single parents and exemption for widows. Therefore, an applicant to whom “exemption for single parents” or “exemption for widows” applies needs only to check the applicable checkbox.

(Please be aware that an applicant to whom “exemption for disabled persons” or “exemption for working students” applies continues to be required to describe the details in “Contents of a disabled person or working student”.)

【Supplement 5】Regarding the procedure to declare a relative who has been continuously living outside Japan for at least one year (hereinafter, “relative living outside Japan”) as a spouse or dependent qualified for withholding deduction

A person who is recognized to be a relative living outside Japan is a person who has been continuously living outside Japan for at least one year.

Therefore, a person who, for example, is temporarily staying in a foreign country for a few months on a short-term study abroad program is not recognized as a relative living outside Japan, and the procedure described below is not required.

If you are uncertain whether your relative will be recognized as a relative living outside Japan, please inquire with the administrative personnel at the organization of your affiliation or appointment.

Description of the procedure

- If a relative residing outside of Japan is a spouse eligible for exemption, please circle the “Non-resident relatives” column of the tax return form shown in the diagram on the right.
- If your relatives residing outside of Japan are your dependents eligible for exemption, please check the corresponding column of the declaration form shown in the figure on the right.
- In addition, attach or present a document (documents related to relatives) that proves that the relative living abroad is a relative of the salary earner (in the case of Hiroshima University, the faculty member) please. Documents related to relatives are listed below.



If you are a spouse eligible for the deduction

If you are a deductible dependent

Non-resident relative
Fact that he/she lives in the same household (If applicable, please mark “O”.)
<div style="border: 2px solid purple; border-radius: 50%; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> O </div>
<input checked="" type="checkbox"/> 16 years of age or older and under 30 years of age or 70 and above <input type="checkbox"/> Studying abroad <input type="checkbox"/> Disabled person <input type="checkbox"/> Payment of 380,000 yen or more

Documents that fall under Documents Concerning Relatives (based on the National Tax Agency’s notice)

	Notes on individual documents	Notes common to all types of documents
Documents issued by foreign governments or local public entities of foreign countries, which describe the relatives’ names, birthdates and domicile or residence	• Documents issued by foreign governments or local public entities of foreign countries” mean documents that contain the birthdate, address, etc. of the relative in question and that can prove that that relative is a relative of the resident (i.e. the applicant). The notice from the National Tax Agency lists examples of such documents: • Family register and other similar documents • Birth certificate • Marriage certificate • The original of these documents, rather than a copy, must be attached (or presented).	If a document is prepared in a non-Japanese language, it is required by law to submit or present its Japanese translation.
Or	• In the case of an attachment to a family register or other document issued by a national government or a local public entity, the original must be attached (or presented). On the other hand, in the case of the passport of the relative, it suffices to attach (or present) a copy thereof. • The copy must be that of the “personal status” page that contains the name, birthdate, etc.	
An attachment to a family register or other document issued by a national government or a local public entity + Copy of the passport of the relative		

(Attention !) In order to qualify for measures to alleviate income tax by declaring a relative living outside Japan as a spouse or dependent qualified for withholding deduction, you need to submit, in addition to the Documents Concerning Relatives to be submitted with this application, documents certifying your remittance of living or educational expenses to the spouse or dependent declared (hereinafter, “Documents Concerning Remittance”) in this fall. Examples of “Documents Concerning Remittance” include a copy of a foreign remittance request form and a credit card statement. Please be sure to prepare such documents for submission this fall. Please be aware that Document Concerning Remittance are necessary for each of the relatives declared for withholding deduction. (For example, if your remittance to your spouse includes living and educational expenses for your child, the document concerning that remittance will not be treated as a Document Concerning Remittance for your child. If this happens, you will not qualify for income tax alleviation measures with respect to your child, possibly resulting in being imposed a large amount of income tax at the time of year-end adjustment in the following year.)

[Supplement 6] Conditions for relatives residing outside of Japan after 2023

After January 1, 2023, non-residents aged between 30 and 70 who do not fall under any of the following categories are excluded from the scope of dependent relatives subject to deduction for dependents. it was done. (Judged by age as of December 31, 2024)

1_Those who no longer have an address or residence in Japan due to studying abroad

2_Disabled

3_A person who receives payment of 380,000 yen or more for living expenses or educational expenses in the year from the resident to whom the dependent deduction is applied.

If any of the above apply, you must submit the required documents listed in the table below.

	Relatives other than spouse						spouse	
Age etc.	0-15 years old	16-29 years old	30-69 years old			Over 70	(regardless of age)	
			Those who became non-resident due to study abroad	handicapped	Those who have received remittances of 380,000 yen or more			Those who do not correspond to any of the left
Required documents	× Not eligible for dependent exemption *Same as before	•Documents related to relatives •Documents related to remittance *Same as before	•Documents related to relatives •Documents related to remittance •Student visa equivalent documents	•Documents related to relatives •Documents related to remittance *Same as before	•Documents related to relatives •380,000 yen or more of Documents related to remittance	× Not eligible for dependent exemption	• Documents related to relatives • Documents related to remittance *Same as before	• Documents related to relatives • Documents related to remittance *Same as before

Supplement 7 Method of calculating “Estimated income” (primary income)

In “Estimated income” of the Application for (Change in) Exemption for Dependents, do not enter the amount of your actual revenue but enter the remaining amount after deducting (subtracting) certain amounts from your revenue. For example, if your spouse is a part-time worker and is expected to earn 900,000 yen this year, rather than entering 900,000 yen in “Estimated income,” you need to enter the remaining amount after deducting certain amounts. Simply put, note that “Revenue actually earned ≠ Estimated income.” The table below lists the amounts to be deducted for major types of income

Type of income	Method of calculating estimated income		Remarks (Regarding “amount of revenue” as used in the calculation)
Employment income (e.g. salary, wages, bonus)	Total revenue in a year (from January to December) – 550,000 yen (The amount of deduction (which is 550,000 yen in this case) is referred to as the “employment income deduction.”)		<p>The following are two supplementary explanations of the amount of revenue as used in the calculation:</p> <p>①The amount of revenue is the total amount paid to the earner in a year (from January to December).</p> <p>The period and the concept of limit amounts as they relate to “revenue” for withholding deduction purposes differ from those for mutual aid and social insurance as well as those for dependent allowance under Hiroshima University Regulations for Salaries.</p> <p><u>Income does not include tax exempt income.</u></p> <p>Examples of non-taxable income include commuting allowances for salaried income, survivor’s pensions for public pension schemes, unemployment benefits for employment insurance schemes, disability pensions, and parental leave benefits. Excluded from the amount. See the appendix for details.</p>
Business income	Total revenue in a year (from January to December) – Necessary expenses		
Public pension (which falls under miscellaneous income)	For recipients below 65 years of age	Total revenue in a year (from January to December) – 600,000 yen (The amount of deduction (which is 600,000 yen in this case) is referred to as the “public pension income deduction.”)	
	For recipients of 65 years of age or older	Total revenue in a year (from January to December) – 1,100,000 yen (The amount of deduction (which is 1,100,000 yen in this case) is referred to as the “public pension income deduction.”)	
Retirement income	(Total revenue in a year (from January to December) – Retirement income reduction (*) × 1/2 (*) The “retirement income deduction” varies according to the length of service and can be confirmed by referring to the retirement income withholding certificate.		

※Please be sure to fill out this application properly because if any errors or other irregularities are found on your application, you may receive a corrective recommendation from the taxation office on the grounds of underpayment of income tax.
 ※Also be sure to check the due date of submission,

the place of submission, etc. specified in the notice from the organization of your affiliation. You are strongly requested to observe the due date of submission.

Examples of income not subject to income tax

(Please note that there are application requirements and exception requirements.)

Income tax law provisions	1	account interest of 1 % or less per annum
	2	Interest on children's bank deposits, etc.
	3	Increased pension, sickness gift, bereaved family pension, disability pension, etc.
	4	Business trip expenses, etc. for salaried workers
	5	Commuting allowance for salary earners up to a certain limit
	6	Job-related benefits received by salaried workers
	7	Abroad Allowance for Residents Working Abroad
	8	Employment income of employees of foreign governments or international organizations
	9	Income arising from the transfer of personal property for daily use
	10	Income when a person who has lost the financial resources and is extremely difficult to repay his/her debts transfers assets through disposition for delinquency, compulsory execution, or compulsory conversion procedures such as auctions.
	11	Special distributions distributed as income related only to income adjustment based on contracts for open-type securities investment trusts
	12	Cultural Merit Pension etc. and Academic Incentives etc.
	13	Money and other items given as awards for outstanding performance at the Olympic Games or Paralympic Games
	14	School fees and legal alimony
	15	Income from inheritance, bequest, or gift from an individual (income tax is levied on gifts from corporations)
	16	Certain damage insurance money, compensation for damages and compensation, etc.
	17	Interest on postal savings, small-amount deposits, and small-amount public and corporate bonds with a principal of 3.5 million yen or less pertaining to persons with disabilities, etc., for which certain procedures have been completed
Provisions of special laws	1	insurance benefits
		Insurance benefits such as health insurance (childbirth allowance, sickness allowance, burial fee, etc.)
		Insurance benefits of welfare pension insurance (excluding old-age welfare pension)
		Employment insurance unemployment benefits, childcare leave benefits
		Workers' Accident Compensation Insurance Benefits
	2	special benefits
		Protection money and goods provided by the Public Assistance Law
		Money and goods provided under the Act on Welfare of Persons with Physical Disabilities
		Money and goods provided by the Child Welfare Law or the Child Allowance Law
		Allowances paid under the Child Rearing Allowance Act or the Act on Payment of Special Child Rearing Allowance, etc.
		Childcare and medical expenses for premature babies paid under the Maternal and Child Health Act
		Latter-stage elderly medical benefits provided under the Act on Securing Medical Care for the Elderly
		Money and goods provided by ordinances based on the National Public Servants Accident Compensation Law, Local Public Servants

Examples of income not subject to income tax

(Please note that there are application requirements and exception requirements.)

	Accident Compensation Law, or Local Public Servants Accident Compensation Law
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Money and goods provided by the Act on Public Accident Compensation for Public School Doctors, School Dentists and School Pharmacists