

For 2023 Application for Basic Exemption of Employment Income Earner and Application for Exemption for Spouse of Employment Income Earner and Application for Exemption of Amount of Income Adjustment

Competent district director  Director of tax office	Name of salary payer (name)	*The salary payer (excluding individuals) who received this application form is required to fill in this.	(Pronunciation (furigana))	
	Corporate number of salary payer		Your name	
	Location of salary payer (address)		Your domicile or residence	



—Notes on describing this application—

- Fill in "Application for Basic Exemption of Employment Income Earner" and "Application for Exemption for Spouse of Employment Income Earner" according to the following cases.
  - If the estimated total amount of your income this year is 10,000,000 yen or less and the estimated total amount of your spouse this year is 1,330,000 yen or less, fill in "Application for Basic Exemption of Employment Income Earner" first, and then "Application for Exemption for Spouse of Employment Income Earner."
  - If 1 above is not applicable to you and the estimated total amount of your income this year is 25,000,000 yen or less, fill in only "Application for Basic Exemption of Employment Income Earner." (no need to fill in "Application for Exemption for Spouse of Employment Income Earner.")
- If you wish to claim exemption of amount of income adjustment at year-end adjustment, fill in "Application for Exemption of Amount of Income Adjustment."
 

If the earnings from employment subject to year-end adjustment is 8,500,000 yen or less or if you do not fall onto any item in "Requirements" of "Application for Exemption of Amount of Income Adjustment," you are not eligible for exemption of amount of income adjustment.

◆Application for Basic Exemption of Employment Income Earner◆

○ Calculation of estimated total amount of your income this year

Type of income	Earnings amount	Amount of income
(1) Employment income		(Refer to "4 (1)" on the back) yen
(2) Total amount of incomes other than employment income		(Refer to "4 (2)" on the back) yen
Estimated total amount of your income this year (Total of (1) and (2))		yen

○ Calculation of Deduction

Determination	<input type="checkbox"/> 9,000,000 yen or less (A)	480,000 yen	Category I
	<input type="checkbox"/> Over 9,000,000 yen 9,500,000 yen or less (B)		
	<input type="checkbox"/> Over 9,500,000 yen 10,000,000 yen or less (C)		
	<input type="checkbox"/> Over 10,000,000 yen 24,000,000 yen or less		
	<input type="checkbox"/> Over 24,000,000 yen 24,500,000 yen or less		
	<input type="checkbox"/> Over 24,500,000 yen 25,000,000 yen or less	320,000 yen	Amount of Basic Exemption yen
		160,000 yen	

Note: Fill in by referring to the table of "Calculation of Deduction" on the left.

◆Application for Exemption for Spouse of Employment Income Earner◆

- To fill in "Category I" in the table of "Calculation of Deduction," refer to "Category I" of "Application for Basic Exemption of Employment Income Earner."
- If you do not meet any of (A) to (C) in "Category I" of "Application for Basic Exemption of Employment Income Earner" and any of (i) to (iv) in "Category II" of "Application for Exemption for Spouse of Employment Income Earner," you are not eligible to Exemption for spouse or special Exemption for spouse.

(Pronunciation (furigana)) Name of your spouse	Individual number of the spouse	Date of birth of the spouse	
	Spouse's domicile or residence if your spouse's domicile or residence differs from yours.	Non-resident spouse	Fact that he/she lives in the same household

○ Calculation of estimated total amount of your spouse's income this year

Type of income	Earnings amount	Amount of income
(1) Employment income		(Refer to "4 (1)" on the back) yen
(2) Total amount of incomes other than employment income		(Refer to "4 (2)" on the back) yen
Estimated total amount of your spouse's income this year (Total of (1) and (2))		* yen

Determination	<input type="checkbox"/> 480,000 yen or less and the age of 70 or older (Born on or before January 1, 1954) <<Falling under elderly spouse covered by Exemption>>	(i)	Special Exemption for spouse
	<input type="checkbox"/> 480,000 yen or less and under the age of 70	(ii)	
	<input type="checkbox"/> Over 480,000 yen but not more than 950,000 yen	(iii)	
	<input type="checkbox"/> Over 950,000 yen but not more than 1,330,000 yen	(iv)	
Category II		[Fill in (i) to (iv) above]	

○ Calculation of Deduction

Category I		Category II										Amount of Exemption for spouse yen	
		(i)	(ii)	(iii)	(iv) (The above "Estimated total amount of your spouse's income this year [Total of (1) and (2)]" (the amount marked with *))								Amount of special Exemption for spouse yen
					Over 950,000 yen 1,000,000 yen or less	Over 1,000,000 yen 1,050,000 yen or less	Over 1,050,000 yen 1,100,000 yen or less	Over 1,100,000 yen 1,150,000 yen or less	Over 1,150,000 yen 1,200,000 yen or less	Over 1,200,000 yen 1,250,000 yen or less	Over 1,250,000 yen 1,300,000 yen or less		
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	30,000 yen	Note: Fill in by referring to the table of "Calculation of Deduction" on the left.	
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									

◆Application for Exemption of Amount of Income Adjustment◆

You do not need to fill this if the earnings from employment subject to year-end adjustment this year is 8,500,000 yen or less.

- If you claim exemption of amount of income adjustment at year-end adjustment, check your relevant items in "Requirements" and, according to the item, describe the relevant persons in the columns of "☆Dependent relatives" and "★Special disabled person." (If there is more than one person, you only need to describe one.) If you have two or more relevant items in "Requirements," you may check and fill in only one of them.
- Your salary payer will calculate the amount of exemption of amount of income adjustment at year-end adjustment, this application form has no column to enter the amount for exemption of amount of income adjustment.

Requirements	<input type="checkbox"/> The income earner yourself is a special disabled person (Fill in ★ on the right alone.)	☆Dependent relatives	(Pronunciation (furigana))	Individual number of the person on the left	Date of birth of the person on the left	★Special disabled person	Fact that the person fall under special disabled persons (Refer to "3-2 (4)" on the back)	
	<input type="checkbox"/> The spouse living in the same household (Note) is a special disabled person (Fill in both ☆ and ★ on the right.)		Name of your spouse living in the same household or dependent relatives	Domicile or residence of the person on the left if your domicile or residence differs from the domicile or residence of the person on the left	Relationship of the person on the left with you			Total amount of income of the person on the left (Estimated amount)
	<input type="checkbox"/> A dependent relative is a special disabled person (Fill in both ☆ and ★ on the right.)							
	<input type="checkbox"/> A dependent relative is under the age 23 (born on or after January 2, 2001) (Fill in ☆ on the right alone.)							yen

(Note) "The spouse living in the same household" is a person who is a spouse who lives in the same household as you (except the one who receives a salary as a family employee of a blue return taxpayer or who is a white return taxpayer) and whose estimated total amount of income for this year is 480,000 yen or less (whose earnings from salary is 1,030,000 yen or less in the case that he/she receives employment income alone).

◎To fill in this application form, read the explanation on the back.

◆Application for Basic Exemption of Employment Income Earner◆

**1-1. Notes on the application**

- If you claim basic exemption at year-end adjustment, submit this application to the salary payer (the primary salary payer if you receive salaries 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 2023.
- If the estimated total amount of your income this year exceeds 25,000,000 yen, you cannot claim basic exemption.  
(Note) If the earnings from employment subject to year-end adjustment exceeds 20,000,000 yen, year-end adjustment is not applicable to you.

**1-2. Notes on describing this application**

- To fill in the columns in the table of "Calculation of estimated total amount of your income this year," refer to "4. Notes on describing total amount of income."
- Check "Determination," based on the estimated total amount calculated using the "Estimated total amount of your income this year [Total of (1) and (2)]" and enter the relevant exemption amount (480,000 yen, 320,000 yen or 160,000 yen) in "Amount of basic exemption."  
Note that if the item that you checked in "Determination" falls under (A) to (C), enter the relevant category (A to C) in "Category I" (If you do not need to fill in "Application for Exemption for Spouse," you do not need to fill in "Category I.")

◆Application for Exemption for Spouse◆

**2-1. Notes on the application**

- If you claim an exemption for your spouse or a special exemption for your spouse at year-end adjustment, submit this application to the salary payer (the primary salary payer if you receive salaries 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 2023.
- If the estimated total amount of your income this year exceeds 10,000,000 yen or the estimated total amount of your spouse's income this year exceeds 1,330,000 yen (2,015,999 yen in terms of earnings from salary, in case of a person who receives only employment income), you cannot claim an exemption for your spouse or a special exemption for your spouse.  
(Note) If the earnings from employment subject to year-end adjustment exceeds 20,000,000 yen, year-end adjustment is not applicable to you.
- If your spouse is a dependent relative of a worker other than you, or receives a salary as a family employee of a blue return taxpayer, or is a white return taxpayer, you cannot claim an exemption for your spouse or a special exemption for your spouse.
- Married couples cannot mutually claim a special exemption for their spouse.
- If you claim an exemption for your spouse or a special exemption for your spouse who is a non-resident <sup>(Note 1)</sup>, circle "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" <sup>(Note 2)</sup> and "Documents concerning remittances" <sup>(Note 3)</sup>, related to the spouse, to this application (If you submitted to your salary payer "Documents concerning relatives," related to the spouse, attached to "Application for exemption for dependents," you will not need to attach "Documents concerning relatives" to this application).  
If the "Documents concerning relatives" and "Documents concerning remittances" are written in foreign languages, you also need to attach their translations.

- "Non-residents" are persons who possess no domicile in Japan and have continuously had no residence in Japan for one year or more up to the present.
  - "Documents concerning relatives" are the documents mentioned in (i) or (ii) below and are to prove that the non-resident is your spouse.
    - Copy of the supplementary family register or other documents issued by the State of Japan or local public entities, as well as the copy of the spouse's passport
    - Documents issued by foreign governments or the local public entities of foreign countries, which must describe the spouse's name, birthdate and domicile or residence
- "Documents concerning remittances" are the documents mentioned below and are to clarify that you made payments to people for living or educational expenses that your non-resident spouse spent, as needed.
  - The documents of financial institutions or their copies, which clarify that you made payments to the spouse through exchange transactions conducted by the financial institutions
  - The documents of so-called 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

**2-2. Notes on describing this application**

- In "Individual number of the spouse," you need to describe the individual number (My Number) of your spouse. However, when certain requirements are met, there are some cases where you are not required to describe the individual number (My Number). Check with the salary payer.
- To fill in the columns in the table of "Calculation of estimated total amount of your spouse's income this year," refer to "4. Notes on describing total amount of income."
- Check "Determination," based on the estimated total amount calculated using the "Estimated total amount of your spouse's income this year [Total of (1) and (2)]" and enter the relevant category [(i) to (iv)] in "Category II."
- Enter, in the column of "Exemption for spouse" or "Special exemption for spouse," the amount of exemption sought by applying respective categories that are described in "Category I" (A to C) of "Application for Basic Exemption" and "Category II" [(i) to (iv)] of "Application for Exemption for Spouse," to the table of "Calculation of deduction."

◆Application for Exemption of Amount of Income Adjustment◆

**3-1. Notes on the application**

- If you claim an exemption of amount of income adjustment at year-end adjustment, submit this application to the salary payer (the primary salary payer if you receive salaries 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 2023.
- If the earnings from employment subject to year-end adjustment is 8,500,000 yen or less, exemption of amount of income adjustment is not applicable to you.  
(Note) If the earnings from employment subject to year-end adjustment exceeds 20,000,000 yen, year-end adjustment is not applicable to you.
- If a person is deemed as a special disabled person <sup>(Note 1)</sup> who falls under the next a, b, or c or as being under the age of 23 (born on or after January 2, 2001) in applying exemption of amount of income adjustment to income earners other than you, such a person may also be treated as a special disabled person who falls under the next a, b, or c or as being under the age of 23 in applying exemption of amount of income adjustment to you.
  - The income earner yourself is a special disabled person
  - The spouse living in the same household <sup>(Note 2)</sup> or a dependent relative <sup>(Note 3)</sup> is a special disabled person
  - A dependent relative is under the age of 23
 (Note) 1. "Special disabled persons" are those who fall under the following cases.
  - Persons who constantly lack the capacity to appreciate their situation due to mental disability
  - Persons who are judged as severely intellectually handicapped by an appointed doctor for mental health and the like
  - Persons who receive a health and welfare certificate with mental disabilities and whose disability grade is 1
  - Persons who are stated as having physical disabilities in a physical disabilities certificate and whose disability grade is 1 or 2
  - Persons who receive the certificate of wounded and sick retired soldiers and whose disability severity falls under between the special symptoms and the symptoms No. 3, stipulated in Table 2 of Annexed Table 1 of the Pension Act
  - Persons who are certified by the Ministry of Health, Labour and Welfare based on the provision of the Act concerning relief for the survivors of atomic bombs
  - Persons who are continuously bedridden and thus need complex nurse care
  - Persons with mental or physical disabilities who are 65 years old or older (born on or before January 1, 1959) and whose severity of disabilities are certified by the head of a village, town or city or special area or welfare office as those falling under (i), (ii) or (iv)

- "Spouse living in the same household" who is the spouse who lives in the same household as you (except the one who receives a salary as a family employee of a blue return taxpayer or who is a white return taxpayer) and whose estimated total amount of income for this year is 480,000 yen or less (earnings from salary is 1,030,000 yen or less if he/she receives only employment income).
- "A dependent relative" is a relative who lives in the same household as you (except the one who receives a salary as a family employee of a blue return taxpayer or who is a white return taxpayer) and whose estimated total amount of income for this year is 480,000 yen or less (earnings from salary is 1,030,000 yen or less if he/she receives only employment income).  
In addition, dependent relatives include persons who are so-called foster children for whom custody has been entrusted pursuant to provisions of the Child Welfare Act and so-called elderly persons under protective care pursuant to provisions of the Act for social welfare for the elderly who lives in the same household as you and whose estimated total amount of income for this year is 480,000 yen or less.
- The amount of exemption of amount of income adjustment at year-end adjustment shall be calculated by the primary salary payer (the salary payer to whom an "Application for exemption for dependents" has been submitted) (maximum of 150,000 yen).

**3-2. Notes on describing this application**

- Check your relevant items in "Requirements" (if there are two or more relevant items, check only one of them).
- It is necessary to enter the individual number (My Number) of your spouse who is a special disabled person living in the same household or a dependent relative who is a special disabled person, or a dependent relative who is under 23 years of age in "Individual number of person on the left" in "☆Dependent relatives." However, if certain requirements are met, you may not need to describe individual numbers (My Number). Check with the salary payer.
- To fill in "Total amount of income of the person on the left (Estimated amount)" in "☆Dependent relatives," refer to "4. Notes on describing total amount of income."
- At "Fact that the person fall under special disabled persons" in "★ Special disabled person," enter the facts that fall under special disabled persons, such as the state of disabilities, the type and issue date of distributed certificates and the severity of disabilities (grade of disabilities). (If a person who falls under special disabled persons is the same special disabled person described in "Application for exemption for dependents," you may select the "As indicated in the Application for exemption for dependents" checkbox, instead of entering facts that fall under special disabled persons.

Total amount of income of respective applications

**4. Notes on describing total amount of income**

Be certain to follow the notes below when you fill in columns at the tables in "Calculation of estimated total amount of your income this year" of "Application for Basic Exemption" and in "Calculation of estimated total amount of your spouse's income this year" of "Application for Exemption for Spouse"

Enter the total amount of the following (1) and (2) in "Total amount of income of the person on the left (Estimated amount)" in "☆Dependent relatives" of "Application for Exemption of Amount of Income Adjustment."

**(1) Employment income**

- Remuneration, salary, bonuses and wages (including payments received for part-time jobs or side jobs) constitute employment income.
- When you are paid salaries by two or more salary payers, enter the total amount of two or more salaries in "Earnings amount" and "Amount of income."
- Describe in "Amount of income" the amount of the employment income, calculated using the following [Calculation method of the amount of employment income]. If exemption of amount of income adjustment or deduction for specially designated expenditure is applicable to you, subtract these exemptions from the calculated employment income.
  - To calculate exemption of amount of income adjustment, refer to the following [Calculation method of the amount of exemption of amount of income adjustment].
  - To calculate deduction for specially designated expenditure, refer to the Tax Answer "Deduction for specially designated expenditure of employment income earners" on the website of the National Tax Agency [https://www.nta.go.jp] (in japanese only).

**[Calculation method of the amount of employment income]**

The amount of employment income is the balance after subtracting deduction for employment income from the amount of earnings from salary, which will be calculated using the following table.

Amount of earnings from salary (a)	Amount of employment income
1 yen or more but not more than 550,999 yen	0 yen = Amount of income
551,000 yen or more but not more than 1,618,999 yen	(a) - 550,000 yen = Amount of income
1,619,000 yen or more but not more than 1,619,999 yen	1,069,000 yen = Amount of income
1,620,000 yen or more but not more than 1,621,999 yen	1,070,000 yen = Amount of income
1,622,000 yen or more but not more than 1,623,999 yen	1,072,000 yen = Amount of income
1,624,000 yen or more but not more than 1,627,999 yen	1,074,000 yen = Amount of income
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) x 2.4 + 100,000 yen = Amount of income
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) x 2.8 - 80,000 yen = Amount of income
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) x 3.2 - 440,000 yen = Amount of income
6,600,000 yen or more but not more than 8,499,999 yen	(a) x 90% - 1,100,000 yen = Amount of income
8,500,000 yen or more	(a) - 1,950,000 yen = Amount of income

**[Calculation method of the amount of exemption of amount of income adjustment]**

If the following (i) or (ii) is applicable to you, the amount of exemption of amount of income adjustment calculated using the following (i) or (ii) method will be deducted from the amount of employment income for that year (the Total of (i) and (ii), if both (i) and (ii) are applicable to you.)

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

- If the amount of earnings from your salary this year (the Total of two or more salaries) exceeds 8,500,000 yen and falls under a, b, or c at (3) of "3-1. Notes on the application."**  
[Formula]  
(The amount of earnings from salary<sup>(\*)</sup> - 8,500,000 yen) x 10%  
\* If the amount exceeds 10,000,000 yen, the amount shall be 10,000,000 yen.
- If you have the amount of salaries after deduction for employment income and the amount of miscellaneous income concerning public pensions, etc. for this year, and the Total of them exceeds 100,000 yen.**  
[Formula]  
The amount of salaries after deduction for employment income<sup>(\*)</sup> + the amount of miscellaneous income concerning public pensions, etc.<sup>(\*)</sup> - 100,000 yen  
\* If the amount exceeds 100,000 yen, the amount shall be 100,000 yen.

**(2) Total amount of incomes other than employment income**

Enter the total amount of incomes other than employment income in "Amount of income." Note that the total amount of incomes other than employment income does not include the income whose tax payment is collected at source only by separate withholding tax at source or a certain income about which not filing a final tax return was selected. For details, please see "Types, etc. of Incomes Other than Employment Income" posted on the website of the National Tax Agency [https://www.nta.go.jp] along with this form.