

## Types and Outlines of Personal Deductions

		Year of introduction (income tax)	Persons qualifying for deductions	Amount of deduction		Income requirement for taxpayers
				Income tax	Inhabitants tax	
Basic personal deductions	<b>Personal (Basic) deduction</b>	1947	•Taxpayers	Up to 950,000 yen  (Total income) Not more than 1.32 million yen: 950,000 yen More than 1.32 million yen and not more than 3.36 million yen: 880,000 yen More than 3.36 million yen and not more than 4.89 million yen: 680,000 yen More than 4.89 million yen and not more than 6.55 million yen: 630,000 yen More than 6.55 million yen: 580,000 yen	Up to 430,000 yen	Income must be 25 million yen or under  The amount of deduction gradually decreases if the total income exceeds 23.50 million yen (income tax) or 24.00 million yen (inhabitants tax).
	<b>Spouse deduction</b>	1961	•Taxpayers who have spouses who depend on them for living expenses and earn 580,000 yen or under as total income ("spouses qualifying for deduction")			Income must be 10 million yen or under
	Ordinary spouses qualifying for deduction	1961	•Taxpayers who have "spouses qualifying for deduction" aged under 70 years	Up to 380,000 yen	Up to 330,000 yen	(the amount of deduction gradually decreases for taxpayers who earn more than 9 million yen)
	Elderly spouses qualifying for deduction	1977	•Taxpayers who have "spouses qualifying for deduction" aged 70 years or older	Up to 480,000 yen	Up to 380,000 yen	
	<b>Special deduction for spouses</b>	1987	•Taxpayers who have spouses who depend on them for living expenses and earn more than 580,000 yen and not more than 1,330,000 yen as total income	Up to 380,000 yen	Up to 330,000 yen	Income must be 10 million yen or under (the amount of deduction gradually decreases for taxpayers who earn more than 9 million yen)
	<b>Deduction for dependents</b>	1950	•Taxpayers who have relatives, etc. who depend on them for living expenses and earn 580,000 yen or under as total income ("dependent relatives")			—
	Ordinary dependent relatives	1950	•Taxpayers who have dependent relatives aged 16 to 18 years or 23 to 69 years	380,000 yen	330,000 yen	—
	Specified dependent relatives	1988	•Taxpayers who have dependent relatives aged 19 to 22 years	630,000 yen	450,000 yen	—
	Elderly dependent relatives	1972	•Taxpayers who have dependent relatives aged 70 years or older	480,000 yen	380,000 yen	—
	(Addition for elderly parents, etc. living with taxpayers)	1979	•Taxpayers who live at all times with their elderly dependent relatives who are their lineal ascendants	+ 100,000 yen	+ 70,000 yen	—
Special personal deductions	<b>Special deduction for specified relatives</b>	2025	•Taxpayers who have relatives, etc. aged 19 to 22 years who depend on them for living expenses and earn more than 580,000 yen and not more than 1,230,000 yen as total income	Up to 630,000 yen	Up to 450,000 yen	—
	<b>Deduction for persons with disabilities</b>	1950	•Taxpayers who fall within the category of persons with disabilities	270,000 yen	260,000 yen	—
	(Deduction for persons with severe disabilities)	1968	•Taxpayers who have spouses qualifying for deduction or dependent relatives who fall within the category of persons with severe disabilities	400,000 yen	300,000 yen	—
	(Deduction for persons with severe disabilities living with taxpayers)	1982	•Taxpayers who live at all times with spouses qualifying for deduction or dependent relatives who fall within the category of persons with severe disabilities	750,000 yen	530,000 yen	—
	<b>Deduction for widows</b>	1951	(1) Taxpayers who are divorced from their husbands and have dependent relatives (2) Taxpayers who have not married following the death of their husbands * Excluding taxpayers who qualify as single parents * Taxpayers whose resident records show "Husband (unregistered)" or "Wife (unregistered)" do not qualify.	270,000 yen	260,000 yen	Income must be 5 million yen or under
	<b>Deduction for single parents</b>	2020	•Taxpayers who are not currently married but have children who depend on them for living expenses (any child earns 580,000 yen or less of total income) * Taxpayers whose resident records show "Husband (unregistered)" or "Wife (unregistered)" do not qualify.	350,000 yen	300,000 yen	Income must be 5 million yen or under
	<b>Deduction for working students</b>	1951	•Taxpayers who are students of schools provided under the School Education Act	270,000 yen	260,000 yen	Income must be 850,000 yen or under as total income and not more than 100,000 yen for income other than employment income