

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	Personal (Basic) deduction	1947	<ul style="list-style-type: none"> • Taxpayers 	Up to 480,000 yen	Up to 430,000 yen	(Income must be 25 million yen or under (the amount of deduction gradually decreases for taxpayers who earn more than 24 million yen))
	Spouse deduction	1961	<ul style="list-style-type: none"> • Taxpayers who have spouses who depend on them for living expenses and earn 480,000 yen or under as total income ("spouses qualifying for deduction") 			Income must be 10 million yen or under (the amount of deduction gradually decreases for taxpayers who earn more than 9 million yen)
	Ordinary spouses qualifying for deduction	1961	<ul style="list-style-type: none"> • Taxpayers who have "spouses qualifying for deduction" aged under 70 years 	Up to 380,000 yen	Up to 330,000 yen	
	Elderly spouses qualifying for deduction	1977	<ul style="list-style-type: none"> • Taxpayers who have "spouses qualifying for deduction" aged 70 years or older 	Up to 480,000 yen	Up to 380,000 yen	
	Special deduction for spouses	1987	<ul style="list-style-type: none"> • Taxpayers who have spouses who depend on them for living expenses and earn more than 480,000 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
	Deduction for dependents	1950	<ul style="list-style-type: none"> • Taxpayers who have relatives, etc who depend on them for living expenses and earn 480,000 yen or under as total income ("dependent relatives") 			—
	Ordinary dependent relatives	1950	<ul style="list-style-type: none"> • Taxpayers who have dependent relatives aged 16 to 18 years or 23 to 69 years 	380,000 yen	330,000 yen	—
Specified dependent relatives	1989	<ul style="list-style-type: none"> • Taxpayers who have dependent relatives aged 19 to 22 years 	630,000 yen	450,000 yen	—	
Elderly dependent relatives	1972	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	Deduction for persons with disabilities	1950	<ul style="list-style-type: none"> • Taxpayers who fall within the category of persons with disabilities • Taxpayers who have spouses qualifying for deduction or dependent relatives who fall within the category of persons with disabilities 	270,000 yen	260,000 yen	—
	(Deduction for persons with severe disabilities)	1968	<ul style="list-style-type: none"> • Taxpayers who fall within the category of persons with severe disabilities • 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	<ul style="list-style-type: none"> • 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	—
	Deduction for widows	1951	<ul style="list-style-type: none"> (1) Taxpayers who are divorced from their husbands and have dependent relatives (2) Taxpayers who have not married following the death of their husbands <ul style="list-style-type: none"> * 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
	Deduction for single parents	2020	<ul style="list-style-type: none"> • Taxpayers who are not currently married but have children who depend on them for living expenses (any child earns 480,000 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
Deduction for working students	1951	<ul style="list-style-type: none"> • Taxpayers who are students of schools provided under the School Education Act 	270,000 yen	260,000 yen	Income must be 750,000 yen or under as total income and not more than 100,000 yen for income other than employment income	