

Guide for Flat-amount Cut of Personal Income Tax for FY2024 Pertaining to Withholding Tax System for Salaries, etc.

This pamphlet has been prepared based on laws, regulations, notices, etc. as of April 1, 2024.

For details of the flat-amount cut, please refer to this pamphlet or visit the Special Website for Flat-amount Cut (to be updated as necessary) on the National Tax Agency's website.

* Special Website for Flat-amount Cut (Japanese only) :
<https://www.nta.go.jp/users/gensen/teigakugenzai/index.htm>



Special Website
for Flat-amount cut

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1. Overview of Flat-amount cut

Persons qualified for flat-amount cut

With regard to income tax for 2024, persons who are qualified for the special income tax deduction based on a flat amount (hereinafter referred to as "flat-amount cut") are residents who are taxpayers of income tax for 2024 and whose total amount of income pertaining to income tax for 2024 is 18,050,000 yen or less.

(Note) The term "resident" refers to an individual who has a domicile in Japan or an individual who has had a residence in Japan for a year or more in succession up to the present. "Non-residents" who are individuals other than residents are not qualified for the flat-amount cut.

Amount of flat-amount cut

The amount of the special income tax deduction based on a flat amount (hereinafter referred to as "amount of flat-amount cut") is the sum of the following amounts.

However, if the total amount exceeds the amount of the person's income tax, the amount to be deducted is limited to the amount of the income tax.

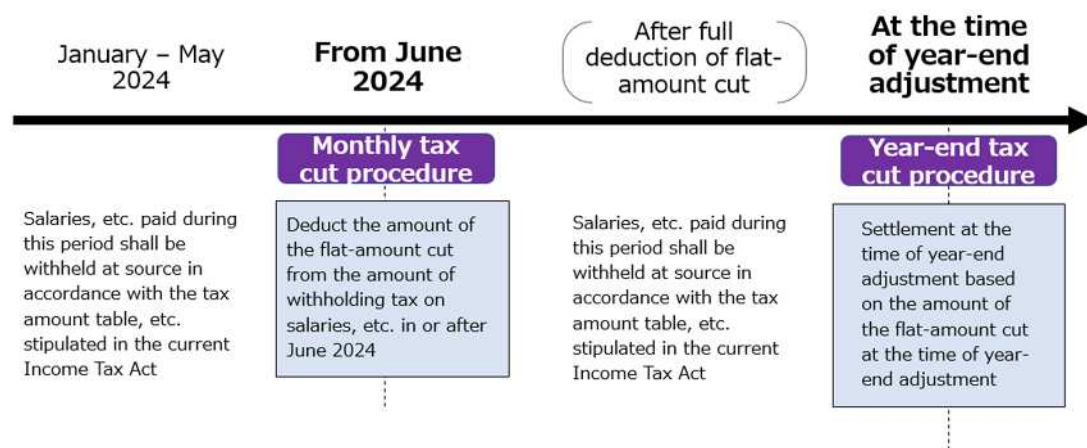
- (1) Person himself/herself (limited to a resident): 30,000 yen
- (2) Spouse living in the same household and dependent relatives (all limited to residents): 30,000 yen per person

2. Outline of Salary Payer’s Procedure (Flat-amount cut for Employment Income Earners)

The flat-amount cut for employment income earners is made for employment income earners who have submitted the Application for Exemption for Dependents (so-called persons to which Column 甲 (kou) applies) by deducting the amount of the flat-amount cut from the amount of the withholding tax when their salary payers pay salaries, etc. to them.

Salary payers are required to perform the following two types of procedures:

- (1) Procedure for deducting the amount of the flat-amount cut at the time from the amount of withholding tax on salaries, etc. (including bonus. The same applies hereinafter) paid on or after June 1, 2024 (hereinafter referred to as “**monthly tax cut procedure**”), and
- (2) Procedure for making a settlement at the time of year-end adjustment based on the amount of the flat-amount cut at the time of year-end adjustment (hereinafter referred to as “**year-end tax cut procedure**”).



(Note) The following terms in this outline are used with the following meanings:

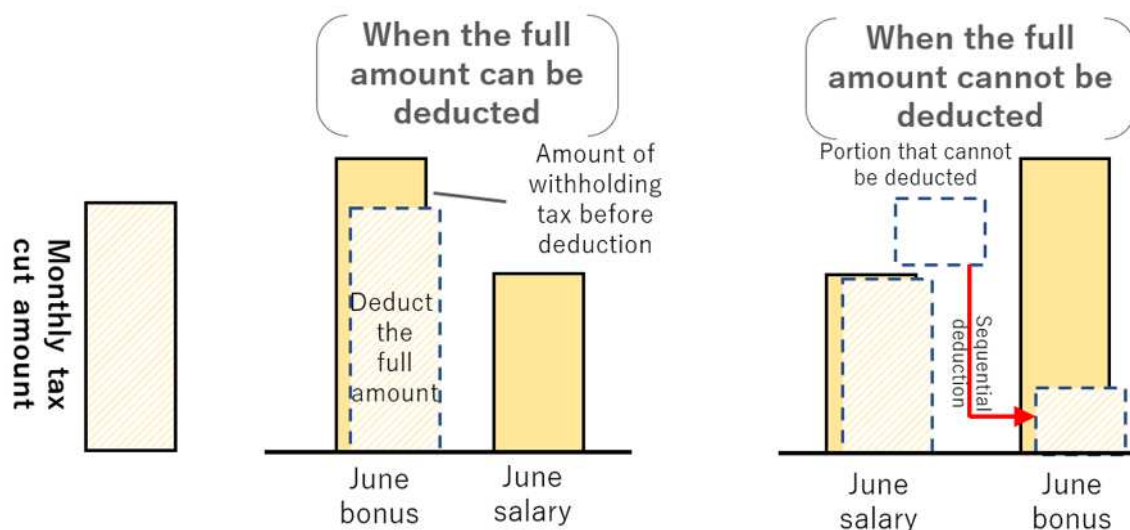
“Monthly tax cut amount”: Amount of flat-amount cut deducted from withholding tax on salaries, etc. paid in or after June 2024

“Amount of tax cut at the year-end adjustment”: Amount of flat-amount cut deducted from the income tax amount for the year after the year-end adjustment

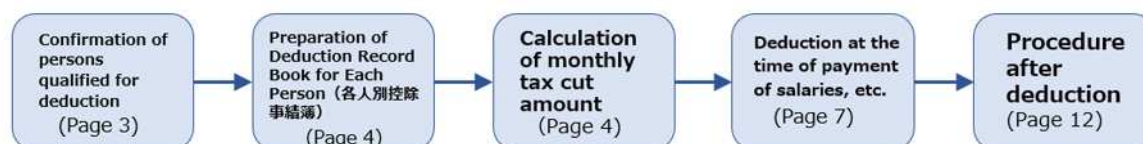
“Application for Exemption for Dependents”: “For 2024 Application for (Change in) Exemption for Dependents of Employment Income Earner”

3. Monthly Tax Cut Procedure

In the monthly tax cut procedure, the amount of the monthly tax cut is deducted from the withholding tax on the first salary paid on or after June 1, 2024. Any amount that cannot be fully deducted is deducted from subsequent withholding taxes on salaries, etc. to be paid in 2024.



The monthly tax cut procedure is carried out as follows.



Confirmation of persons qualified for deduction

Among persons who are working for a salary payer as of June 1, 2024, select **those who are residents to whom the Column 甲(kou) of the Withholding Tax Amount Table applies for withholding at source of salaries, etc.** (those who are residents who have submitted an Application for Exemption for Dependents to the salary payer) (hereinafter referred to as “employees on the reference date”).

In principle, the employees on the reference date are qualified for deduction of the monthly tax cut amount (hereinafter referred to as “persons qualified for deduction”). However, if a person qualified for deduction subsequently submits an Application for Exemption for Dependents to another salary payer, this person is no longer the person qualified for deduction.

Please note that the following persons do not fall under the category of employees on the reference date.

<Persons not falling under the category of employees on the reference date>

- ✓ Persons to whom Column 乙(otsu) or 丙(hei) of the Withholding Tax Amount Table applies for withholding at source of salaries, etc. to be paid on or after June 1, 2024 (persons who have not submitted an Application for Exemption for Dependents)
- ✓ Persons who start working for a salary payer on or after June 2, 2024
- ✓ Persons who retired from a salary payer on or before May 31, 2024
- ✓ Persons who left Japan and became non-residents on or before May 31, 2024

(Note) Since the total amount of income (estimated amount) is not taken into consideration at the time of this confirmation of persons qualified for deduction, the monthly tax cut procedure must be performed even for employees at the reference date whose total amount of income

is expected to exceed 18,050,000 yen.

Preparation of “Deduction Record Book for Each Person” (各人別控除事績簿)

In the monthly tax cut procedure described below, monthly tax cut amounts and monthly amounts deducted for each employee on the reference date must be managed.

For the convenience of the withholding procedure, the “Deduction Record Book for Each Person” (各人別控除事績簿) (which includes the names of employees on the reference date, deduction records of monthly tax cut amounts, etc. See page 22.) is available on the website of the National Tax Agency. The explanation below describes a method when the Deduction Record Book for Each Person (各人別控除事績簿) is used for convenience.

Calculation of monthly tax cut amount

The amount of monthly tax cut for each person qualified for deduction is the sum of “30,000 yen for the person himself/herself” and “30,000 yen for each spouse living in the same household or dependent relative” depending on the number of spouse living in the same household and dependent relatives, and the monthly tax cut amount is calculated in accordance with (1) and (2) below.

<Example> In the case where a person has a “spouse living in the same household” and two “dependent relatives”

→ The number of “spouse living in the same household and dependent relatives” is **three**, so, **30,000 yen** (for the person himself/herself) + **30,000 yen x 3 persons** (for a spouse living in the same household and dependent relatives)
= **120,000 yen (monthly tax cut amount)**

Notice!

The above “number of spouse living in the same household and dependent relatives” **may be different from the “number of dependent relatives etc.”** for the regular calculation of the amount of withholding tax on monthly salaries and bonuses, so please make sure to confirm the number as described in (1) below.

(1) Confirmation of the number of spouse living in the same household and dependent relatives

Check the following (a) through (c) using an Application for Exemption for Dependents, etc. submitted by the time of the first monthly tax cut procedure to confirm the presence/absence of a spouse living in the same household and the number of dependent relatives (all limited to residents) as of the date of submission of the application. Enter or input the total number of persons you have confirmed in the “Number of spouse living in the same household and dependent relatives (①)” (「同一生計配偶者と扶養親族の数①」) column in the Deduction Record Book for Each

Person (各人別控除事績簿) .

When confirming, note that **a non-resident spouse living in the same household** and **non-resident dependent relatives** should not be included in the number of persons used for the calculation of the monthly tax cut amount.

“What is a spouse living in the same household?”

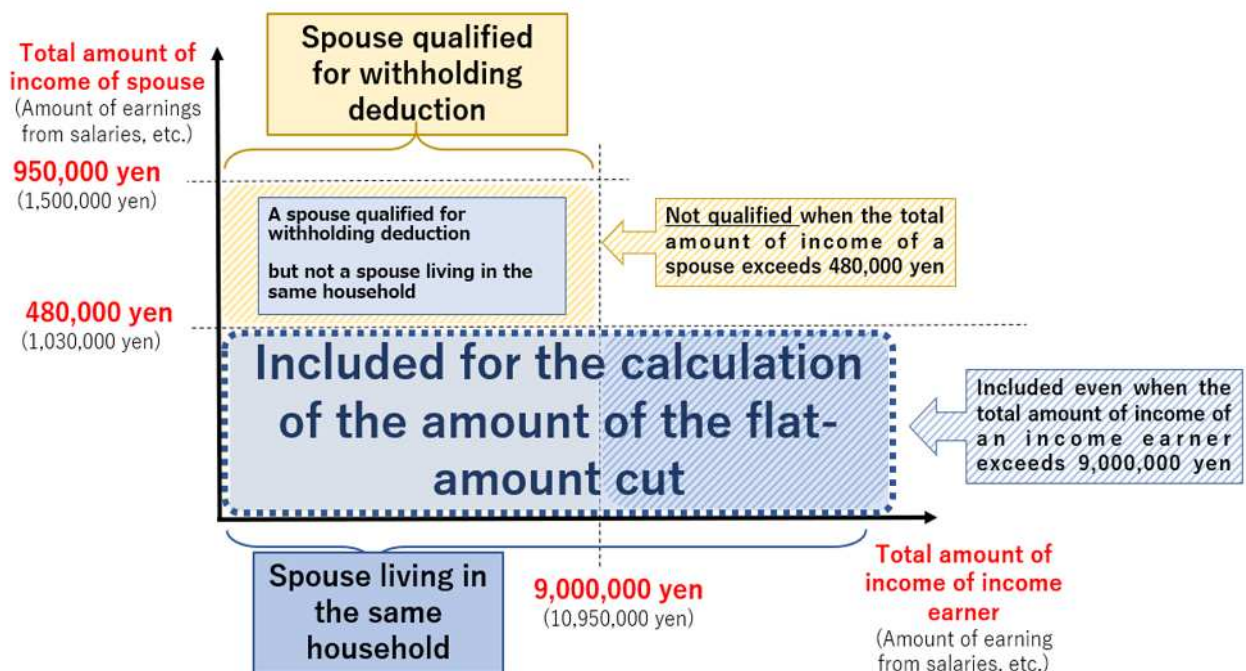
A spouse living in the same household who is included in the calculation of the monthly tax cut amount is a spouse (excluding family employees of blue return taxpayer) whose living expenses are paid from the same resources as a person qualified for deduction and **whose total amount of income is 480,000 yen or less.**

“What is a dependent relative?”

Dependent relatives who are included in the calculation of the monthly tax cut amount include **not only dependent relatives qualified for deduction** under the Income Tax Act **but also dependent relatives under 16 years of age.**

(a) Confirmation of a spouse living in the same household who is a resident

Of spouses qualified for withholding deduction who are listed on the Applications for Exemption for Dependents, those whose total amount of income is 480,000 yen or less are considered to be spouses living in the same household. Therefore, check if each spouse qualified for withholding deduction who is listed on the Application for Exemption for Dependents is a resident and if he/she has an “estimated income” of 480,000 yen or less, and if so, include him/her in the number of persons for the calculation of the monthly tax cut amount.



(b) Confirmation of dependent relatives who are residents

Of dependent relatives qualified for deduction who are listed on the Application for Exemption for Dependents and dependent relatives under 16 years of age (listed as a matter related to inhabitants tax), check the number of dependent relatives who are residents, and include them in the number of persons for the calculation of the monthly tax cut amount.

(Note) If the same person is listed as a dependent relative qualified for deduction or a dependent relative under 16 years of age on Applications for Exemption for Dependents submitted by a person qualified for deduction and another person, it is not possible for both of them to receive the flat-amount cut in duplicate. Please inform the persons qualified for deduction not to receive the flat-amount cut in duplicate.

(c) Application pertaining a spouse living in the same household, etc. not listed on the Application for Exemption for Dependents

A spouse living in the same household and dependent relatives under 16 years of age who are not listed on the Application for Exemption for Dependents may be included in the number of persons for the calculation of the monthly tax cut amount if a salary payer receives an “Application for Flat-amount cut of Personal Income Tax for Withholding Tax” (「源泉徴収に係る定額減税のための申告書」) from a person qualified for deduction by the time of the first monthly tax cut procedure.

If a salary payer receives the above “Application for Flat-amount cut of Personal Income Tax for Withholding Tax” (「源泉徴収に係る定額減税のための申告書」) from a person qualified for deduction, check the application to confirm that the estimated total amount of income of a spouse living in the household, etc. are 480,000 yen or less, that they are residents and that there is any overlap with the Application for Exemption for Dependents, and then include them in the number of persons for the calculation of the monthly tax cut amount.

(Note) The case of a spouse living in the same household who is not listed on the Application for Exemption for Dependents is assumed to be a case where a spouse living in the same household is not listed as a spouse qualified for withholding deduction on the Application for Exemption for Dependents because the total amount of income of the person qualified for deduction is expected to exceed 9,000,000 yen.

(2) Calculation of monthly tax cut amount

Based on the number of persons entered in the “Number of spouse living in the same household and dependent relatives (①)” (「同一生計配偶者と扶養親族の数①」) column in the Deduction Record Book for Each Person (各人別控除事績簿) as described in (1), determine the total amount of “30,000 yen for the person himself/herself” and “30,000 yen for each spouse living in the same household and dependent relative,” and enter the determined amount in the “Monthly tax cut amount (②)” (「月次減税額②」) column (If you enter the number of persons in the column ① in the Excel data of the Deduction Record Book for Each Person (各人別控除事績簿) , the monthly tax cut amount automatically appears in the column ②.).

[Example of entry] <Confirmation of number of spouse living in the same household and dependent relatives, and calculation of the monthly tax cut amount>

(Application for Exemption for Dependents)
(扶養控除等申告書)

Check that the person is a resident (not a non-resident)

Check that the amount is 480,000 yen or less

(Deduction Record Book for Each Person)
(各人別控除事績簿)

氏名	あなたとの続柄	生年月日	所得の見積	生計を一にする事実
やまかわ あきこ	2 2 3 3	4 4 5 5	6 6 7 7	
山川 明子	妻	5 5	1 0	5
山川 一郎	子		0	

基礎日在職者 (受給者の氏名)	同一生計 配偶者と 扶養親族 の数	月次減税額 の計算 ((受給者本人 + ①の人数) × 30,000円)
山川 太郎	3	120,000

Notice!

The monthly tax cut amount is determined based on the “number of spouse living in the same household and dependent relatives” as of the date of submission, as confirmed by the Application for Exemption for Dependents, etc. submitted by the time of the first monthly tax cut procedure. **If there is a change, etc. after the determination in the “number of spouse living in the same household and dependent relatives,” the adjustment of the monthly tax cut amount is made by year-end adjustment or final return,** and the monthly tax cut amount is not recalculated.

Deduction of monthly tax cut amount at the time of payment of salary, etc.

Deduction of the monthly tax cut amount at the time of payment of salaries, etc. for each person qualified for deduction is made as follows.

The monthly tax cut amount shall be deducted sequentially from the amount equivalent to income tax and special income tax for reconstruction to be withheld for a salary or bonus paid on or after June 1, 2024, which is paid earlier (hereinafter referred to as “tax amount before deduction”).

(1) Calculation of tax amount before deduction

The tax amount before deduction is determined for salaries and bonuses for 2024 to be paid by a salary payer on or after June 1, 2024 in accordance with the provisions of the current Income Tax Act.

The tax amount before deduction is determined using the tax amount table which lists tax amounts including the amounts equivalent to special income tax for reconstruction (“Withholding Tax Amount Table for 2024” (「令和6年分源泉徴収税額表」) available on the National Tax Agency’s website).

(2) Calculation of tax amount that is actually withheld

The tax amount that is actually withheld from the salaries, etc. is determined by comparing the tax amount before deduction determined in (1) with the monthly tax

cut amount and in accordance with the following category ① or ②.

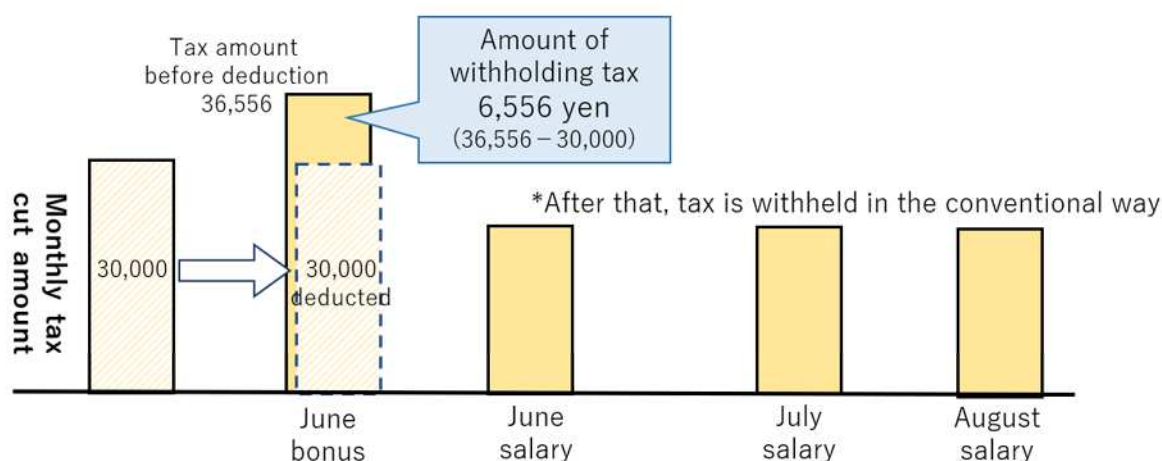
① **In the case of a person for whom the monthly tax cut amount is less than or equal to the tax amount before deduction**

(Monthly tax cut amount \leq Tax amount before deduction)

In this case, the full amount of the monthly tax cut can be deducted, so **the difference obtained by deducting the monthly tax cut amount from the tax amount before deduction is the tax amount that is actually withheld.**

When the tax amount, which is the difference obtained above, is withheld, the monthly tax cut procedure for this person is completed. (If the difference is 0 yen, there is no tax to be actually withheld.)

[Calculation example]



In this case, the monthly tax cut amount (30,000 yen) is less than the tax amount before deduction (36,556 yen) on the first bonus paid in June, **the monthly tax cut amount is fully deducted from the tax amount before deduction on the June bonus**, and the remaining amount (6,556 yen) after the deduction is the amount of withholding tax for the June bonus. After that, there is no monthly tax cut amount that can be deducted, so the withholding tax is calculated in the conventional way until the year-end adjustment is made.

Since the full amount in the “Monthly tax cut amount (②)” (「月次減税額②」) column can be deducted from the amount in the “Tax amount before deduction (③)” (「控除前税額③」) column in the Deduction Record Book for Each Person (各人別控除事績簿), enter the same amount as the amount in the “Monthly tax cut amount (②)” (「月次減税額②」) column in the “Of the amount of ②, the amount deducted from ③ (④)” (「②のうち③から控除した金額④」) column, and enter “0” in the “Amount not deductible (②-④) (⑤)” (「控除しきれない金額 (②-④) ⑤」) column. (If you enter an amount in the “Tax amount before deduction (③)” (「控除前税額③」) column in the Excel data of the Deduction Record Book for Each Person (各人別控除事績簿) and the amount in the “Monthly tax cut amount (②)” (「月次減税額②」) column is less than or equal to the amount in the column ③, “0” automatically appears in the column ⑤.)

In the Ledger of Withholding Tax for 2024 (令和6年分源泉徴収簿), enter the tax amount before deduction in the “Calculated tax amount” (「算出税額」) column for the month, and below the tax amount before deduction, enter the amount of the “Of the amount of ②, the amount deducted from ③ (④)” (「②のうち③から控除した金額④」) column in the Deduction Record Book for Each Person (各人別控除事績簿) with a “minus” sign. Enter the difference obtained by deducting the monthly tax cut amount from the tax amount before deduction in the “Amount withheld after deduction” (「差引徴収税額」) column, and withhold this amount.

(Note) The “Ledger of Withholding Tax” (「源泉徴収簿」) is the one available on the National Tax Agency’s website for the convenience of the withholding procedure. The explanation below describes an example of procedure when using this “Ledger of Withholding Tax” (源泉徴収簿) for convenience.

[Example of entry] <How to fill in the Deduction Record Book for Each Person (各人別控除事績簿) and the Ledger of Withholding Tax (源泉徴収簿) >

(Ledger of Withholding Tax) (源泉徴収簿)

賞	6	10	700,000	103,250	596,750	0	36,556	(税率 6.126%)	6,556
							36,556	(税率 %)	

基準日在職者 (受給者の氏名)	月次減税額の計算		令和6年6月10日		
	同一生計 配偶者と 扶養親族 の数 ①	月次減税額 (受給者本人 +①の人数) × 30,000円 ②	控除前 税額 ③	②のうち ③から 控除した 金額 ④	控除しきれ ない金額 (②-④) ⑤
鈴木 一郎	0	30,000	36,556	30,000	0

Enter the amount of monthly tax cut deducted

(Deduction Record Book for Each Person) (各人別控除事績簿)

② In the case of a person for whom the monthly tax cut amount exceeds the tax amount before deduction

(Monthly tax cut amount > Tax amount before deduction)

(a) Method of deduction at the time of the first payment of salaries, etc.

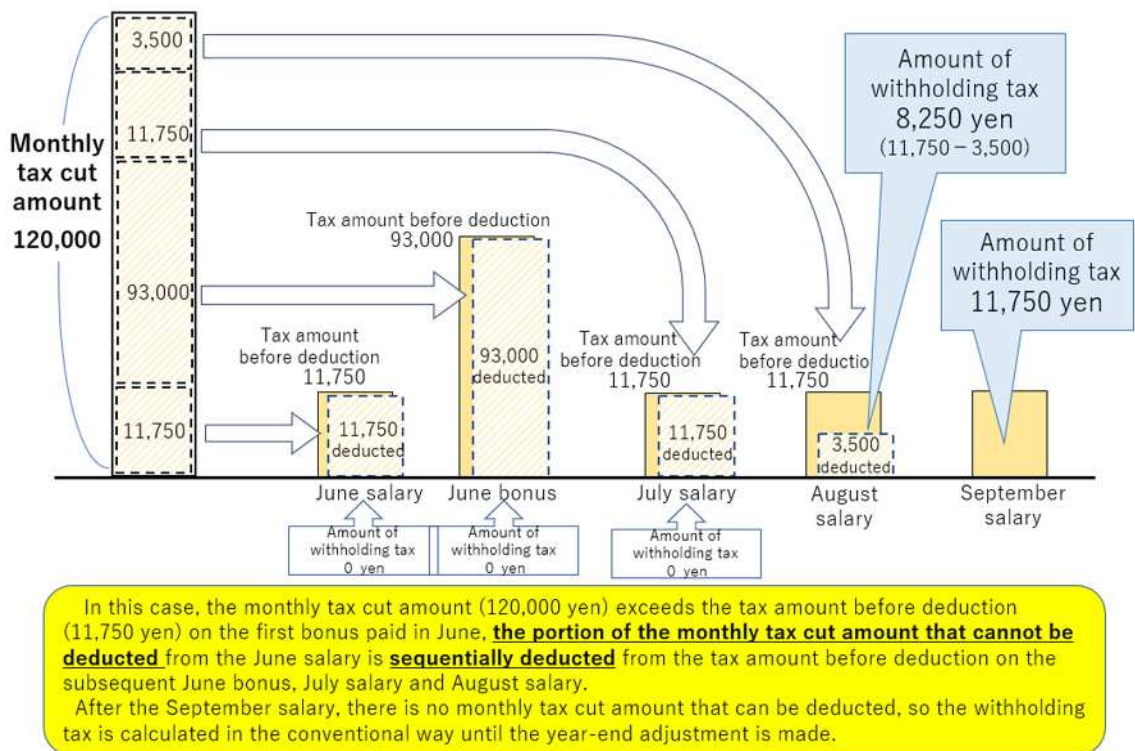
In this case, **a portion of the monthly tax cut amount cannot be deducted.** Therefore, the monthly tax cut amount in the same amount as the tax amount before deduction is deducted from the tax amount before deduction, which means that **no tax is actually withheld (0 yen).**

(b) Method of deduction at the time of the second and subsequent payment of a salary, etc.

At the second and subsequent payment of salary, etc., up to the amount that cannot be deducted by the method described in (a), the tax cut amount is **deducted sequentially in accordance with (a) above** from the tax amount before deduction pertaining to salaries and bonuses for 2024 (excluding salaries

and bonuses when year-end adjustment is made for 2024) to be paid after the first deduction **until the amount that cannot be deducted reaches zero.** (While the tax cut amount cannot be fully deducted, no tax is actually withheld (0 yen).)

[Calculation example]



When the amount of the portion that has not been deducted reaches zero as a result of sequential deductions, the difference between the tax amount before deduction pertaining to the salary, etc. to be paid at that time and the amount of the last portion that has not been deducted is the tax amount to be actually withheld.

(Note) The monthly tax cut amount is determined in the first monthly tax cut procedure, and the monthly tax cut amount is not recalculated even if there is a change, etc. after the determination in the “number of spouse living in the same household and dependent relatives” (the adjustment of the monthly tax cut amount is made by year-end adjustment or final return).

Since the amount in the “Monthly tax cut amount (②)” (「月次減税額②」) column cannot be fully deducted from the amount in the “Tax amount before deduction (③)” (「控除前税額③」) column in the Deduction Record Book for Each Person (各人別控除事績簿), enter the same amount as the tax amount before deduction in the “Of the amount of ②, deducted from ③ (④)” (「②のうち③から控除した金額④」) column, and enter the amount remaining after deducting the

amount in the column ④ from the amount in the column ② in the “Amount not deductible (②-④) (⑤)” (「控除しきれない金額 (②-④) ⑤」) column. (If you enter an amount in the “Tax amount before deduction (③)” (「控除前税額③」) column in the Excel data of the Deduction Record Book for Each Person (各人別控除事績簿) and the amount in the “Monthly tax cut amount (②)” (「月次減税額②」) column exceed the amount in column ③, the remaining amount of the monthly tax cut amount that has not been fully deducted automatically appears in the column ⑤.)

For salaries and bonuses to be paid thereafter, deduct the amount in the “Amount not deductible (②-④) (⑤)” (「控除しきれない金額 (②-④) ⑤」) column from the tax amount before deduction for such salaries and bonuses, and if the tax cut amount cannot be still fully deducted, enter in the “Amount not deductible (⑤-⑦) (⑧)” (「控除しきれない金額 (⑤-⑦) ⑧」) the remaining amount after deducting the amount in the column ⑦ from the amount in the column ⑤. Repeat this procedure until the amount that has not been deducted reaches zero.

Furthermore, in the Ledger of Withholding Tax for 2024 (令和6年分源泉徴収簿), enter the amount entered (or appearing) in the “Of the amount of ②, the amount deducted from ③ (④)” (「②のうち③から控除した金額④」) column, etc. below the amounts in the “Calculated tax amount” (「算出税額」) column with a “minus” sign.

[Example of entry] <How to fill in the Deduction Record Book for Each Person (各人別控除事績簿) and the Ledger of Withholding Tax (源泉徴収簿) >

(Deduction Record Book for Each Person) (各人別控除事績簿)

基準日在職者 (受給者の氏名)	月次減税額の計算		月次減税					
	同一生計 配偶者と 扶養親族 の 数 ①	月次減税額 (受給者本人 +①の人数) × 30,000円) ②	令和6年6月25日			令和6年6月28日		
			控除前 税額 ③	②のうち ③から 控除した 金額 ④	控除しきれ ない金額 (②-④) ⑤	控除前 税額 ⑥	⑤のうち ⑥から 控除した 金額 ⑦	控除しきれ ない金額 (⑤-⑦) ⑧
山川 太郎	3	120,000	11,750	11,750	108,250	93,000	93,000	15,250

(Ledger of Withholding Tax) (源泉徴収簿)

Salary	5	24	500,000	78,300	421,700	2	11,750	11,750
	6	25	500,000	78,300	421,700	2	11,750 ▲11,750	0
Bonus	6	28	900,000	140,940	759,060	2	93,000 ▲93,000	0

Procedure after deduction

(1) Presentation of the amount deducted on salary payment slip

When a salary payer makes a deduction of the monthly tax cut amount, the amount of the monthly tax cut that has been actually deducted should be presented as “Amount of flat-amount cut (income tax): XXX yen” (「定額減税額 (所得税) ×××円」) or “Flat-amount cut: XX yen” (「定額減税××円」) in an appropriate section of a salary payment slip issued to an employee at the time of payment of salary, etc.

For a salary payment slip relating to salary, etc. paid after year-end adjustment, the amount of the flat-amount cut that has been actually deducted is not required to be stated on the slip because the amount of the flat-amount cut can be ascertained on the withholding record (源泉徴収票).

[Example of entry]

Salary payment slip

Salary payment slip
Salary amount: xxx yen
Amount of withholding tax: xxx yen
·
·
·
flat-amount cut (income tax): xxx yen

(2) Statement on Tax Payment Slip, payment, etc.

After completing the monthly tax cut procedure for each month, a salary payer is required to fill in the necessary information on a Tax Payment Slip (

Statement of Income Tax Collected from Employment/Retirement Income, Etc.) (納付書 (給与所得・退職所得等の所得税徴収高計算書)) and pay the amount of withholding tax, if any, by the statutory due date of tax payment.

In this case, the salary payer shall calculate “amounts after deducting the monthly tax cut amount from the tax amount before deduction (tax amount to be withheld from the salary, etc.)” for each person, and enter the amounts in the “Tax amount” (「税額」) column of the “Pay, compensation, etc.” (「俸給・給料等」) “Bonus (excluding directors’ bonus)” (「賞与 (役員賞与を除く。)」) or “Directors’ bonus” (「役員賞与」) on the Tax Payment Slip (納付書).

(Note) It is not necessary to enter matters related to the flat-amount cut in the “Excess tax amount after year-end adjustment” (「年末調整による超過税額」) and “Remarks” (「備考」) columns.

Even if there is no tax to be paid due to the deduction of the monthly tax cut amount, etc. (in the case where “0” is in the “Principal tax” (「本税」) column), fill in each column of the Tax Payment Slip as in the case where there is tax to be paid, and make sure to submit the Tax Payment Slip (Statement of Income Tax Collected) (納付書 (所得税徴収高計算書)) to the competent tax office.

[Example of entry] <Tax Payment Slip (Statement of Income Tax Collected from Employment/Retirement Income, Etc.) (納付書 (給与所得・退職所得等の所得税徴収高計算書)) >

Cashless payment is convenient for paying withholding tax!

“Cashless payment” is convenient for paying withholding tax as (1) it eliminates the need to go to a financial institution or tax office, and (2) allows you to make payments from your home or office.

For details, please see the “Procedures for Withholding Tax Payment” on the National Tax Agency’s website below.

(https://www.nta.go.jp/users/gensen/nencho/index/gensen_nouzei/cashless.htm) (Japanese only)



4. Year-end Tax Cut Procedure

In the year-end tax cut procedure, the annual income tax amount is settled based on the Amount of flat-amount cut at the time of the year-end adjustment.

For details of the procedure for the year-end adjustment, various information will be posted from around September 2024 on the “Understanding the Year-end Adjustment page” of the National Tax Agency’s website.

Confirmation of qualified persons

In principle, persons qualified for deduction of the amount of tax cut at the year-end adjustment from the income tax amount for the year after the year-end adjustment (the amount of income tax calculated by the year-end adjustment, or the amount after the deduction of the amount of the special credit for loans, etc. related to a dwelling, if applicable. The same applies hereinafter.) are those who are subject to the year-end adjustment.

However, for those who are subject to the year-end adjustment and whose total amount of income including income other than employment income is expected to

exceed 18,050,000 yen, the year-end adjustment for them will be carried out without deducting the amount of tax cut at the year-end adjustment.

(Note) When considering whether or not the total amount of income exceeds 18,050,000 yen at the year-end adjustment, the total amount of income identified in the Application for Basic Exemption is used.

Calculation of the amount of tax cut at the year-end adjustment

To calculate the amount of tax cut at the year-end adjustment for each qualified person, confirm the presence/absence of a spouse living in the same household and the number of dependent relatives (all limited to residents) as of the time of the year-end adjustment using the "Application for Exemption for Dependents" and "Application for Exemption for Spouse" and calculate the sum of "30,000 yen for the person himself/herself" and "30,000 yen for each spouse living in the same household or dependent relative."

(Note) For "spouse living in the same household" and "dependent relatives" to be included in the number of persons for the calculation of the amount of tax cut at the year-end adjustment, refer to (1) of "Calculation of monthly tax cut amount" on page 4 and after.

The "spouse living in the same household" included in the number of persons for the calculation of the amount of tax cut at the year-end adjustment should fall under any of the following.

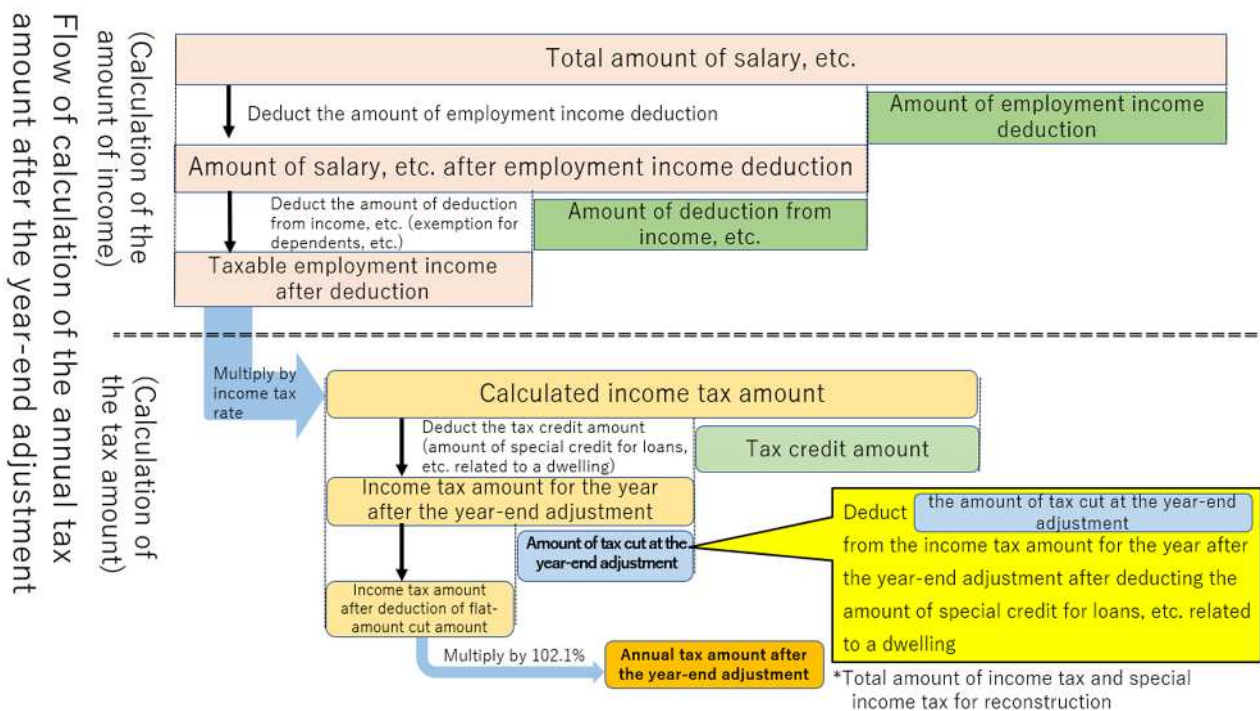
- ① Spouse qualified for deduction stated in the Application for Exemption for Spouse"
- ② Spouse whose total amount of income is 480,000 yen or less and who is stated in the "Application for Flat-amount Cut of Personal Income Tax in Year-end Adjustment" as a spouse to be included in the calculation of the amount of tax cut at the year-end adjustment

Deduction of the amount of tax cut at the year-end adjustment

The amount of tax cut at the year-end adjustment for each qualified person is deducted from the amount of income tax (income tax amount for the year after the year-end adjustment) after deducting the amount of the special credit for loans, etc. related to a dwelling up to the amount of income tax after the deduction of the amount of the special credit for loans, etc. related to a dwelling.

In addition, the annual tax amount after the year-end adjustment including special income tax for reconstruction is calculated by multiplying the income tax amount after deducting the amount of tax cut at the year-end adjustment by 102.1%.

Specifically, deduction is made according to (1) and (2) below.



(1) Calculation of income tax amount for the year after the year-end adjustment

As described above, conduct the year-end adjustment as usual, and complete it up to the calculation of the “Income tax amount for the year after the year-end adjustment (㉔)” (「年調所得税額㉔」) column in the Ledger of Withholding Tax for 2024 (令和6年分源泉徴収簿).

When calculating the amount of withholding tax, calculate the amounts of tax actually withheld from salary and bonus, respectively, after deducting the monthly tax cut amount from the tax amount before deduction, enter the amounts in the “Tax amount (㉓)” (「税額㉓」) and “Tax amount (㉖)” (「税額㉖」) columns on the Year-end Adjustment Calculation Sheet (年末調整計算シート) or the Ledger of Withholding Tax (源泉徴収簿), and enter (input) the sum of the amounts in the “Tax amount (㉗)” (「税額㉗」) column.

(2) Deduction of the amount of tax cut at the year-end adjustment

Deduct the amount of tax cut at the year-end adjustment from the income tax amount for the year after the year-end adjustment, calculate the annual tax amount after the year-end adjustment including special income tax for reconstruction by multiplying the income tax amount after deducting the amount of tax cut at the year-end adjustment by 102.1%, and then settle the excess or deficit amount.

The following explains how to input (enter) when using the Year-end Adjustment Calculation Sheet (年末調整計算シート) or the Ledger of Withholding Tax (源泉徴収簿).

(a) When using the Year-end Adjustment Calculation Sheet

Enter the amount of tax cut at the year-end adjustment obtained in the “Calculation of the amount of tax cut at the year-end adjustment” on page 14 in the “Amount of tax cut at the year-end adjustment (㉔-2)” (「年調減税額㉔-2」) column, and the amount remaining after deducting the amount in the “Amount of tax cut at the year-end adjustment (㉔-2)” (「年調減税額㉔-2」) column from the amount in the “Income tax amount for the year after the year-end adjustment (㉔)” (「年調所得税額㉔」) column is indicated in the “Income tax amount for the year after deduction of the tax cut amount at the year-end adjustment (㉔-3)” (「年調減税額控除後の年調所得税額㉔-3」) (If the tax cut amount cannot be fully deducted, “0” appears in the column (㉔-3), and the amount that cannot be deducted appears in the “Amount not deducted (㉔-4)” (「控除外額㉔-4」) column.)

(「年調減税額控除後の年調所得税額㉔-3」) (If the tax cut amount cannot be fully deducted, “0” appears in the column (㉔-3), and the amount that cannot be deducted appears in the “Amount not deducted (㉔-4)” (「控除外額㉔-4」) column.)

Then, the amount obtained by multiplying the amount in the “Income tax amount for the year after deduction of the tax cut amount at the year-end adjustment (㉔-3)” (「年調減税額控除後の年調所得税額㉔-3」) by 102.1% appears in the “Annual tax amount after the year-end adjustment (㉕)” (「年調年税額㉕」) column as the annual tax amount after the year-end adjustment including special income tax for reconstruction (fractions less than 100 yen are rounded down).

Finally, the excess or deficit amount obtained by comparing the amount in the “Annual tax amount after the year-end adjustment (㉕)” (「年調年税額㉕」) column and the amount in the “Tax amount (㉖)” (「税額㉖」) column calculated in (1) appears in the “Excess or deficit amount after deduction (㉗)” (「差引超過額又は不足額㉗」) column. Then, settle the excess or deficit amount as in the case of the normal year-end adjustment.

[Input example] <When using the Year-end Adjustment Calculation Sheet (年末調整計算シート) >

区分	金額(円)	税額(円)
給料・手当等	① 5,970,000	③ 111,810
賞与等	④ 1,800,000	⑥ 93,000
計	⑦ 7,770,000	⑧ 204,810
給与所得控除後の給与等の金額	⑨ 5,893,000	所得金額調整控除の適用の有無
所得金額調整控除額	⑩ 0	
給与所得控除後の給与等の金額(調整控除後)	⑪ 5,893,000	
差引課税給与所得金額及び算出所得税額	⑫ 3,011,000	⑲ 203,600
(特定増改築等)住宅借入金等特別控除額		㉓ 40,000
年調所得税額		㉔ 163,600
年調減税額		㉔-2 120,000
年調減税額控除後の年調所得税額		㉔-3 43,600
控除外額		㉔-4 0
年調年税額「㉔-3×102.1%」		㉕ 44,500
差引超過額		㉗ 169,310

(1) The amounts in the “Tax amount (㉓)” (「税額㉓」) and “Tax amount (㉖)” (「税額㉖」) columns are tax amounts actually withheld after deducting the monthly tax cut amount from the tax amount before deduction.

(2) Enter the amount of tax cut at the year-end adjustment in the “Amount of tax cut at the year-end adjustment (㉔-2)” (「年調減税額㉔-2」) column.

(3) The amount remaining after deducting the amount in the “Amount of tax cut at the year-end adjustment (㉔-2)” (「年調減税額㉔-2」) column from the amount in the “Income tax amount for the year after the year-end adjustment (㉔)” (「年調所得税額㉔」) column appears in the “Income tax amount for the year after deduction of the tax cut amount at the year-end adjustment (㉔-3)” (「年調減税額控除後の年調所得税額㉔-3」) column.

(4) The amount obtained by multiplying the amount in “Income tax amount for the year after deduction of the tax cut amount at the year-end adjustment (㉔-3)” (「年調減税額控除後の年調所得税額㉔-3」) column by 102.1% appears in the “Annual tax amount after the year-end adjustment (㉕)” (「年調年税額㉕」) column.

(Case where the tax cut amount cannot be fully deducted from the income tax amount for the year after the year-end adjustment)

端	差引課税給与所得金額及び算出所得税額 (㉑)	3,011,000	(㉒)	203,600
	(特定増改築等)住宅借入金等特別控除額 (㉓)		(㉔)	130,000
	年調所得税額 (㉕)		(㉖)	73,600
	年調減税額 (㉗-2)		(㉘-2)	120,000
	年調減税額控除後の年調所得税額 (㉙-3)		(㉚-3)	0
	控除外額 (㉛-4)		(㉜-4)	46,400
	年調年税額 (㉝-3) × 102.1%		(㉞)	0
	差引超過額 (㉟)		(㊱)	204,810
	本年最後の給与から徴収する税額に充当する金額 (㊲)		(㊳)	
	超過額の精算	未		
不足額の精算	同上			

(1) If the amount in the “Amount of tax cut at the year-end adjustment (㉗-2)” (「年調減税額㉗-2」) column exceeds the amount in the “Income tax amount for the year after the year-end adjustment (㉕)” (「年調所得税額㉕」) column, “0” appears in the “Income tax amount for the year after deduction of the tax cut amount at the year-end adjustment (㉙-3)” (「年調減税額控除後の年調所得税額㉙-3」) column as there is no amount for the column ㉙-3.

(2) Of the amount in the “Amount of tax cut at the year-end adjustment (㉗-2)” (「年調減税額㉗-2」) column, the amount that cannot be deducted from the amount in the Income tax amount for the year after the year-end adjustment (㉕)” (「年調所得税額㉕」) column appears in the “Amount not deducted (㉛-4)” (「控除外額㉛-4」) column.

(b) When using the Ledger of Withholding Tax (源泉徴収簿)

Enter the amount of tax cut at the year-end adjustment obtained in the “Calculation of the amount of tax cut at the year-end adjustment” on page 14 as “㉗-2: XXX yen” (「㉗-2: XXX 円」) in the margin of the Ledger of Withholding Tax for 2024 (令和6年分源泉徴収簿).

Next, deduct “㉗-2: XXX yen” (the amount of tax cut at the year-end adjustment) from the amount in the “Income tax amount for the year after the year-end adjustment (㉕)” (「年調所得税額㉕」) column, and enter the amount remaining after the deduction as “㉙-3: △△△ yen” (「㉙-3: △△△円」) in the margin of the Ledger of Withholding Tax for 2024 (源泉徴収簿). (If the tax cut at the year-end adjustment cannot be fully deducted, enter the “㉙-3: 0 yen” (「㉙-3: 0円」) and enter the amount of tax cut that has not been deducted as “㉛-4: ◇◇◇ yen” (「㉛-4: ◇◇◇円」) in the margin.)

Then, multiply “㉙-3: △△△ yen” (the income tax amount for the year after deduction of the tax cut amount at the year-end adjustment) by 102.1% to calculate the annual tax amount after the year-end adjustment including special income tax for reconstruction, and enter it in the “Annual tax amount after the year-end adjustment (㉞)” (「年調年税額㉞」) column (fractions less than 100 yen are rounded down).

Finally, compare the amount in the “Annual tax amount after the year-end adjustment (㉞)” (「年調年税額㉞」) column and the amount in the “Tax amount (㉟)” (「税額㉟」) column calculated in (1) to obtain the excess or deficit amount, enter it in the “Excess or deficit amount after deduction (㊱)” (「差引超過額又は不足額㊱」) column, and settle it as in the case of the normal year-end adjustment.

[Example of entry] <When using the Ledger of Withholding Tax (源泉徴収簿) >

区 分	金 額	税 額
給 料 ・ 手 当 等	① 5,970,000 円	③ 111,810 円
賞 与 等	④ 1,800,000	⑥ 93,000
計	⑦ 7,770,000	⑧ 204,810
給与所得控除後の給与等の金額	⑨ 5,893,000	所得金額調整控除の適用 有・無 (※ 適用有の場合はここに記載)
所得金額調整控除額 (②-8,500,000円)×10%、マイナスの場合は0)	⑩ (1円未満四捨五入、最高100,000円)	
給与所得控除後の給与等の金額(調整控除後) (⑨-⑩)	⑪ 5,893,000	

差引課税給与所得金額(⑪-⑩)及び算出所得税額	⑫ (1,000円未満四捨五入) 3,011,000	⑬ 203,600
(特定増改築等)住宅借入金等特別控除額	⑭ 40,000	
年調所得税額(⑬-⑭、マイナスの場合は0)	⑮ 163,600	
年調年税額(⑮×102.1%)	⑯ (100円未満四捨五入) 44,500	
差引超過額又は不足額(⑯-⑬)	⑰ 160,310	
超過額 の精算	本年最後の給与から徴収する税額に充当する金額	⑱
	未払給与に係る未徴収の税額に充当する金額	⑲
	差引還付する金額(⑲-⑱)	⑳ 160,310
うち	本年中に還付する金額	㉑ 160,310
	翌年において還付する金額	㉒
不 の	㉓-2 120,000 yen	㉓-3 43,600 yen
		㉓-4 0 yen

(4) State the amount obtained by multiplying the amount of "㉓-3" by 102.1% in the "Annual tax amount after the year-end adjustment (㉓)" ("年調年税額㉓") column.

- (1) State the amount of tax cut at the year-end adjustment as "㉓-2" in the margin.
 - (2) State the amount remaining after deducting the amount of "㉓-2" from the amount in the "Income tax amount for the year after the year-end adjustment (㉓)" ("年調所得税額㉓") column as "㉓-3" in the margin.
- * If there is an amount that cannot be deducted after deducting the amount of "㉓-2" from the amount in the "Income tax amount for the year after the year-end adjustment (㉓)" ("年調所得税額㉓") column, state the amount as "㉓-4" (amount not deducted) in the margin.

5. Presentation on Withholding Record (源泉徴収票)

Withholding record (源泉徴収票) after year-end adjustment

On the “Employment Income Withholding Record” (「給与所得の源泉徴収票」) prepared after the completion of the year-end adjustment, state the amount of tax cut at the year-end adjustment that has been actually deducted in its “(Remarks)” (「(摘要)」) column as “Amount of tax cut deducted from personal income tax at the time of withholding: XXX yen.” (「源泉徴収時所得税減税控除済額××円」)

The amount to be entered is as follows.

(When the income tax amount for the year after the year-end adjustment (㉔) (「年調所得税額㉔」) ≥ the amount of tax cut at the year-end adjustment (㉔-2) (「年調減税額㉔-2」))

State the amount in the “Amount of tax cut at the year-end adjustment (㉔-2)” column on the Year-end Adjustment Calculation Sheet (年末調整計算シート) or the Ledger of Withholding Tax (源泉徴収簿) (hereinafter referred to as the “Year-end Adjustment Calculation Sheet, etc.” (「年末調整計算シート等」)) described on pages 16 and 18.

(When the income tax amount for the year after the year-end adjustment (㉔) (「年調所得税額㉔」) < the amount of tax cut at the year-end adjustment (㉔-2) (「年調減税額㉔-2」))

State the amount in the “Income tax amount for the year after the year-end adjustment (㉔)” (「年調所得税額㉔」) column on the Year-end Adjustment Calculation Sheet, etc. (年末調整計算シート等)

In addition, state the amount of tax cut at the year-end adjustment that has not been deducted from the income tax amount for the year after the year-end adjustment (the amount in the “Amount not deducted (㉔-4)” (「控除外額㉔-4」) column on the Year-end Adjustment Calculation Sheet, etc. (年末調整計算シート等)) as “Amount not deducted: XXX yen” (「控除外額 : XXX 円」) (or “Amount not deducted: 0 yen” (「控除外額 : 0 円」) if there is no amount that has not been deducted).

Furthermore, if the tax cut amount for a spouse living in the same household of a resident whose total amount of income exceeds 10,000,000 yen (hereinafter referred to as “spouse not qualified for deduction”) is included in the calculation of the amount of tax cut at the year-end adjustment, state “Tax cut for a spouse not qualified for deduction available” (「非控除対象配偶者減税有」) in addition to the above statement.

When entering any information in the “(Remarks)” (「(摘要)」) column, please make sure that you do not fail to include necessary information by, for example, entering matters related to the flat-amount cut first.

In the “Amount of withholding tax” (「源泉徴収税額」) column of the Withholding Record (源泉徴収票) after the year-end adjustment, the annual tax amount after the

year-end adjustment including special income tax for reconstruction (the amount in the “Annual tax amount after the year-end adjustment (㊟)” (「年調年税額㊟」) column on the Year-end Adjustment Calculation Sheet, etc. (年末調整計算シート等)) calculated by multiplying the amount remaining after the deduction of the amount of tax cut at the year-end adjustment from the income tax amount for the year after the year-end adjustment by 102.1% shall be stated.

(Note 1) The same applies to Withholding Records (源泉徴収票) to be prepared after year-end adjustment for reasons such as retirement, moving out of Japan, and death.

(Note 2) In the case where a person has a spouse not qualified for deduction, and the spouse is a spouse living in the same household and falls under the category of a disabled person, special disabled person or special disabled person living together, the name of the spouse living in the same household and the fact that he/she is a spouse living in the same household shall be stated in in the “(Remarks)” (「(摘要)」) column of the “Employment Income Withholding Record.” (「給与所得者の源泉徴収票」) In this case, if the tax cut amount for the spouse not qualified for deduction is included in the calculation of the amount of tax cut at the year-end adjustment, you may add “Tax cut available” (「減税有」) to the (Remarks) ((摘要)) column.

[Example of entry] <In the general case after the year-end adjustment>

令和 6 年分 給与所得の源泉徴収票

支払 を受ける 者	住所又は居所 △△市〇〇町1-2-3	[受給者番号]									
		[個人番号] 1 1 2 2 3 3 4 4 5 5 6 6									
		[氏名] ヤマカワ タロウ 山川 太郎									
種 別	支 払 金 額	給与所得控除後の金額 (調整控除後)			所得控除の額の合計額			源泉徴収税額			
給料	7 770 000	5 893 000	2 881 300	44 500							
[源泉]控除対象配偶者 の有無等	配偶者(特別) 控除の額	控除対象扶養親族の数 (配偶者を除く。)			16歳未満 扶養親族 の数		障害者の数 (本人を除く。)		非居住者 である 親族の数		
		特 定	老 人	そ の 他			特 別	そ の 他			
○	380 000	1			1						
社会保険料等の金額		生命保険料の控除額		地震保険料の控除額		住宅借入金等特別控除の額					
1221 300		120 000		50 000		40 000					
[摘要] 源泉徴収時所得税減税控除済額120,000円、控除外額0円											

[Example of entry] <when the flat-amount cut of a spouse not qualified for deduction is applied>

令和 6 年分 給与所得の源泉徴収票

支払 を受ける 者	住所又は居所 △△市〇〇町1-2-3	[受給者番号]									
		[個人番号] 1 1 2 2 3 3 4 4 5 5 6 6									
		[氏名] ヤマカワ タロウ 山川 太郎									
種 別	支 払 金 額	給与所得控除後の金額 (調整控除後)			所得控除の額の合計額			源泉徴収税額			
給料	14 400 000	12 300 000	2 849 930	1 283 900							
[源泉]控除対象配偶者 の有無等	配偶者(特別) 控除の額	控除対象扶養親族の数 (配偶者を除く。)			16歳未満 扶養親族 の数		障害者の数 (本人を除く。)		非居住者 である 親族の数		
		特 定	老 人	そ の 他			特 別	そ の 他			
		1			1						
社会保険料等の金額		生命保険料の控除額		地震保険料の控除額		住宅借入金等特別控除の額					
1569 930		120 000		50 000		205 000					
[摘要] 源泉徴収時所得税減税控除済額120,000円、控除外額0円 非控除対象配偶者減税有											

[Example of entry] <when a spouse not qualified for deduction is a disabled person >

令和 6 年分 給与所得の源泉徴収票

支払 を受ける者	住所又は居所 △△市〇〇町1-2-3	受給者番号 (個人番号) 1 1 2 2 3 3 4 4 5 5 6 6									
		氏名 (フリガナ) ヤマカワ タロウ 山川 太郎									
		所得控除の額の合計額 源泉徴収税額									
種別	支払金額	給与所得控除後の金額 (調整控除後)			所得控除の額の合計額			源泉徴収税額			
給料	14 400 000	12 300 000	3 599 930	930	1 061 800						
(源泉)控除対象配偶者の有無等		配偶者(特別)控除の額		控除対象扶養親族の数 (配偶者を除く。)			16歳未満扶養親族の数		障害者の数 (本人を除く。)		非居住者である親族の数
有	無	老人	特定	養子	その他	人	人	人	人	人	人
			1					1	1	1	
社会保険料等の金額		社会保険料の控除額		地産地消料の控除額		住宅借入金等特別控除の額					
内	930	120 000	50 000	205 000							
(摘要) 源泉徴収時所得税減税控除済額120,000円、控除外額0円 減税有 山川花子(同配)											

Withholding Record (源泉徴収票) without year-end adjustment

For an employed income earner who is not subject to the year-end adjustment because he/she retired without the year-end adjustment and has not gained re-employment or the amount of his/her salary earnings for 2024 exceeds 20,000,000 yen, it is not necessary to enter the flat-amount cut, etc. in the “(Remarks)” (“(摘要)”) column when preparing a “Employment Income Withholding Record” (“給与所得者の源泉徴収票”) for that person.

In the “Amount of withholding tax” (“給与所得者の源泉徴収票”) column, the total amount of tax actually withheld after deducting the monthly tax cut amount from the tax amount before deduction shall be entered.

各人別控除事績簿 (Deduction Record Book for Each Person)

基準日在職者 (受給者の氏名)	月次減税額の計算		令和6年 月次減税額の控除		令和6年 月次減税額の控除		備考
	同一生計配偶者と扶養親族の数	月次減税額 (受給者本人 + 扶養親族 × 30,000 円)	令和6年 月次減税額の控除	令和6年 月次減税額の控除	令和6年 月次減税額の控除	令和6年 月次減税額の控除	
Employee on the reference date (Name of recipient)	①	②	③	④	⑤	⑥	Remarks
Number of spouse living in the same household and dependent relatives ①			控除前控除した金額 (② - ③)	控除前控除した金額 (④ - ⑤)	控除前控除した金額 (⑥ - ⑦)	控除前控除した金額 (⑧ - ⑨)	
Monthly tax cut amount (Recipient + Number of persons in ①) × 30,000 yen ②			控除しきれない金額 (② - ③)	控除しきれない金額 (④ - ⑤)	控除しきれない金額 (⑥ - ⑦)	控除しきれない金額 (⑧ - ⑨)	
Amount not deductible (② - ④) ③			控除前控除した金額 (③ - ④)	控除前控除した金額 (⑤ - ⑥)	控除前控除した金額 (⑦ - ⑧)	控除前控除した金額 (⑨ - ⑩)	
Of the amount of ②, the amount deducted from ③ ④			控除前控除した金額 (④ - ⑤)	控除前控除した金額 (⑥ - ⑦)	控除前控除した金額 (⑧ - ⑨)	控除前控除した金額 (⑩ - ⑪)	
Monthly tax cut amount (Recipient + Number of persons in ①) × 30,000 yen ②			控除前控除した金額 (② - ③)	控除前控除した金額 (④ - ⑤)	控除前控除した金額 (⑥ - ⑦)	控除前控除した金額 (⑧ - ⑨)	
Deduction of monthly tax cut amount			控除前控除した金額 (⑧ - ⑨)	控除前控除した金額 (⑩ - ⑪)	控除前控除した金額 (⑫ - ⑬)	控除前控除した金額 (⑭ - ⑮)	