

© Application for reduction and exemption is required ever year.

Guide for the Reduction and Exemption System for the Usage Fees of the After-school Children's Club (After-school Childcare) for FY2025

Kobe City has established the reduction and exemption system according to income. If you fall under any of the following classification of the reduction and exemption, please send the required documents listed in the table below to the **Kobe City Administrative Affairs Center (After-school Care Section)** by mail, or apply via e-KOBE using a smartphone, PC, etc.



Electronic Application
(e-KOBE Smart System)

We will start accepting applications from Monday, January 6, 2025.

1. Documents to be attached to the classifications of the reduction and exemption/application form

Classifications of the Reduction and Exemption	Reduction/Exemption Amount	Required Documents
Household on Welfare	Total	Certificate of application for public assistance (for registered children) * Issued by the ward office within 3 months
Household Exempted from Municipal Tax (*1) (For the Previous Year) And Single-mother/Single-father Family	Total	None *Check whether you have received Child Rearing Allowance on the Kobe City system. <u>However, if you are not receiving Child Rearing Allowance, Recipient Certificate of Medical Expense Subsidies for Single-parent Families (copy) or other documents proving single-parent family, etc.</u>
Household Entrusted as a Foster Parent	Total	Foster parent certification
Household Exempted from Income Tax (For the Previous Year) (*1)(*2) Including a household that will be non-taxable deal when exemption for dependents before the 2010 tax reform is applied.	Half	Either of the following documents *For all people aged 18 years or older in the same household ● Withholding slip (copy) for 2024 = Received from the workplace ● 2024 final income tax return form 1 and 2 (copy) = Declaration filed with the tax office (stamped with the tax office's reception stamp) <u>However, if you apply for this application after June 2025, the above documents are not required.</u> *Check the "Information regarding Resident Tax" on the Kobe City system.

*1 When calculating the tax amount, the following tax exemptions are not applied.

(Dividend deduction, foreign tax credit, special deduction for housing loans, special tax reduction)

*2 If you are a member of a household that is treated as tax exempt by applying the "Exemption for Dependents before the 2010 Tax Reform", please fill out and submit the Declaration for Dependent Relatives.

2. Considerations

- (1) **Application for the reduction and exemption is required every year.**
- (2) If your household becomes an applicable household in the middle of the fiscal year, it will be applied from the month following the application.
- (3) If you come to no longer fall under the reasons for the reduction and exemption after the decision of the reduction and exemption, please promptly submit an application form for cancellation.
- (4) If you change the after-school children's club you use and continue to receive the reduction and exemption, please apply again.
- (5) We may contact you to confirm the submitted documents, etc.

Submission Destination (Inquiries)

Kobe City Administrative Affairs Center (After-school Childcare Section)

Kobe Office, Shoko Chukin Bank Bldg. 4F, 111, Ito-machi, Chuo-ku, Kobe-shi, 650-0032

Phone: 078-381-5533

Non-taxable Deal When Exemption for Dependents Before the 2010 Tax Reform Is Applied

In the 2010 tax reform, although the tax exemption for a child under the age of 16 and the additional tax exemption for special deduction for dependents aged between 16 and 18 were abolished, the reduction and exemption system for the Kobe City After-school Children’s Club treats these exemptions as if exemption for dependents had not been abolished, so that the tax reform will not affect the usage fees.

Even if your income is subject to the income tax for 2024, you may be subject to the reduction and exemption as non-taxable deal by recalculation.

If the “amount of taxable income” (the amount after deducting “total amount of deduction from income” from the “amount after employment income deduction” on the withholding slip) is less than (or equal to) the amount of exemption for dependents that has been abolished, it will be non-taxable deal.

If applicable, please fill out the application form for the usage fee reduction/exemption, and fill out the dependent relatives 18 years of age or younger (as of December 31, 2024) on the declaration of dependent relatives on the reverse side of the application form, and submit the application along with documents showing income ((copy of tax withholding slip or final income tax return)).

Please note that if you do not fill out the declaration of dependent relatives, it will not be able to recalculate and will not be able to decide the reduction and exemption as non-taxable deal.

[Reference] Exemption for dependents abolished by the 2010 tax reform

Tax exemption for a child under the age of 16: 380,000 yen x number of dependents relatives under 16 years old (0-15 years old)

Additional tax exemption for special deduction for dependents: 250,000 yen x number of dependent relatives aged between 16 and 18

<Example of Non-taxable Deal>-In the case of 3 dependent relatives under 16 years old-

令和 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	神戸市 中央区 加納町 6-5-1		(受給者番号)															
				(個人番号)	0	0	0	1	2	3	4	5	6	7	8	9			
				(役職名)															
				氏名	コウベ タロウ 神戸 太郎														
種別	支払金額	給与所得控除後の金額		控除の額の合計額	源泉徴収税額														
給与・賞与	3640000	2472000		1562000	45500														
(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。)														
有	従有	老人	特定	老人	その他	3		特別	その他	非居住者である親族の数									
○																			
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													
652000		50000																	
(摘要)																			

<Example of the above “withholding slip”>

Taxable income

Ⓐ 2,472,000 yen - Ⓑ 1,562,000 yen = 910,000 yen ……………①

Amount of exemption for dependents abolished from 2011

(Example: If you have 3 dependent relatives under 16 years old and 0 dependent relatives between 16 and 18 years old)

380,000 yen x 3 persons + 250,000 yen x 0 persons = 1,140,000 yen…………②

If the amount of taxable income “① 910,000 yen” is less than or equal to the amount of the exemption for dependents “② 1,140,000 yen” which was abolished from 2011, the reduction and exemption system for the After-school Children’s Club will treat it as non-taxable deal.

① 910,000 yen ≤ ② 1,140,000 yen… Since ① is less than ②, it will be treated as non-taxable deal and therefore will be treated as half exemption.