

	Special circumstances	Special exemption amount B	
Household exemption	(1) Single-parent household	490,000 JPY	
	(2) Household with persons attending school (amount per person) * Excluding the applicant	Elementary school student	80,000 JPY
		Junior high school student	160,000 JPY
		National/public high school student	280,000 JPY
		Home	470,000 JPY
		Private high school student	410,000 JPY
		Home	600,000 JPY
		National technical college student	360,000 JPY
		Home	550,000 JPY
		Other dwelling	210,000 JPY
		National technical college student (full exemption)	420,000 JPY
		Private technical college student	600,000 JPY
		Home	800,000 JPY
		Other dwelling	590,000 JPY
Personal exemption	National/public university student	Home	1,020,000 JPY
		Other dwelling	280,000 JPY
		National/public university student (full exemption)	720,000 JPY
		Private university student	1,010,000 JPY
		Home	1,440,000 JPY
		Other dwelling	
		For national school students partially exempted from tuition fees, the actual amount of tuition paid may be added to the full exemption amount.	
	(3) Household with disabled persons	Per person	860,000 JPY
	(4) Household with persons requiring long-term care	Amount of special financial expenses incurred for care (annual amount of such expenses verified by receipts, etc.)	
	(5) Household with the primary household maintainer living separately	Amount of special expenses incurred for separate living (rent, etc., required for separate living; the acceptable limit is 710,000 JPY.)	
	(6) Household suffering from fire, wind/flood damage, theft, etc.	Annual amount equal to the expected long-term increase in expenses or decrease in earnings caused by damage to materials necessary for daily living or basic production means for a livelihood (paddies, fields, stores, etc.)	
	(7) Household with earners other than the parents	380,000 JPY per earner other than the parents. If the income of the earner is less than 380,000 JPY, the exemption is equal to the amount of the income. The applicant and his/her spouse are excluded from this exemption. Be careful to avoid confusion with the amount of revenue (basically, the income amount is 0 JPY, when the revenue is less than 1,030,000 JPY).	
		Home	280,000 JPY
		Other dwelling	720,000 JPY
	* All persons with independent livelihood are treated as commuting from "Home." Overseas students are also treated as commuting from "Home."		

Appendix

Reference revenue D	3-year doctoral course (full/half exemption of tuition fees)		
	Number of household members (number of persons in the same household)	1	1,320,000 JPY
		2	2,120,000 JPY
		3	2,450,000 JPY
		4	2,660,000 JPY
		5	2,880,000 JPY
		6	3,020,000 JPY
		7	3,150,000 JPY
		130,000 JPY for each additional person	
	3-year doctoral course (admission fee exemption)		
	Number of household members (number of persons in the same household)	1	2,540,000 JPY
		2	4,040,000 JPY
		3	4,670,000 JPY
		4	5,070,000 JPY
		5	5,480,000 JPY
		6	5,740,000 JPY
		7	6,020,000 JPY
		280,000 JPY for each additional person	
	5-year course: 1st and 2nd years (full/half exemption of tuition fees)		
	Number of household members (number of persons in the same household)	1	960,000 JPY
		2	1,520,000 JPY
		3	1,770,000 JPY
		4	1,920,000 JPY
5		2,080,000 JPY	
6		2,170,000 JPY	
7		2,260,000 JPY	
90,000 JPY for each additional person			
5-year course: 1st and 2nd years (admission fee exemption)			
Number of household members (number of persons in the same household)	1	1,820,000 JPY	
	2	2,900,000 JPY	
	3	3,340,000 JPY	
	4	3,640,000 JPY	
	5	3,930,000 JPY	
	6	4,120,000 JPY	
	7	4,320,000 JPY	
	200,000 JPY for each additional person		