

◎ 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 FY2027

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 4, 2027.

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. 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.
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 2026 = Received from the workplace ● 2026 final income tax return form 1 and 2 (copy) = Declaration filed with the tax office If you have a resident record in Kobe City as of January 1, 2027, you do not need to submit the above documents. However, if the above documents are not submitted, the review will begin after the resident tax information is reflected in Kobe City's system in June 2027 or later, and during that period, the reduction or exemption will not apply. *Check the "Information regarding Resident Tax" on the Kobe City system.

*Even if document submission is not required, if information cannot be checked on Kobe City's system, submission of documents may be required.

*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 month in which the reason for the exemption occurred.
- (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 (Weekdays 8:45 – 17:30)

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.

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.

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.

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

令和 年分		給与所得の源泉徴収票																					
支払 を受ける 者	住所又は別荘	神戸市 中央区 加納町 6-5-1										(受給者番号)											
												(個人番号)											
												(税職員)											
												氏名 (フリガナ) 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				控除額の合計額				源泉徴収額											
給与・賞与		3640000		2472000				1562000				455000											
(源泉)控除対象配偶者の有無等		配偶者(特別)控除の有無等		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							
老人		特 定		老 人		そ の 他		16歳未満扶養親族の数		特 別		そ の 他		3									
有		有		人		人		人		人		人		人		人							
○																							
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)																							

Taxable income

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

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

$$380,000 \text{ yen} \times 3 \text{ persons} + 250,000 \text{ yen} \times 0 \text{ persons} = 1,140,000 \text{ yen} \cdots \cdots \textcircled{2}$$

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 $\leq$ ② 1,140,000 yen $\cdots$ Since ① is less than ②, it will be treated as non-taxable deal and therefore will be treated as half exemption.