

© 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 FY2024

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)

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 2023 = Received from the workplace ● 2023 final income tax return form 1 and 2 (copy) = Declaration filed with the tax office (stamped with the tax office's reception stamp) However, if you apply for this application after June 2024, the above documents are not required. *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 2023, 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, 2023) 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 5 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
		(役職名)										
		氏名 (フリガナ)	コウベ タロウ									
		氏名	神戸 太郎									
種別	支払金額	給与所得控除後の金額 (調整控除後)	控除の額の合計額		源泉徴収額							
給与・賞与	3640000	2472000	1562000	45500	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。)			障害者の数 (本人を除く。)		非居住者である親族の数					
有	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							
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

$$\textcircled{A} \ 2,472,000 \text{ yen} - \textcircled{B} \ 1,562,000 \text{ yen} = 910,000 \text{ yen} \cdots \cdots \textcircled{1}$$

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)

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

If the amount of taxable income “ $\textcircled{1}$ 910,000 yen” is less than or equal to the amount of the exemption for dependents “ $\textcircled{2}$ 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.

$\textcircled{1} \ 910,000 \text{ yen} \leq \textcircled{2} \ 1,140,000 \text{ yen}$ ··· Since $\textcircled{1}$ is less than $\textcircled{2}$, it will be treated as non-taxable deal and therefore will be treated as half exemption.

Example Entry of Application Form for Reduction or Exemption (Front Side)

Please enter the information of the person listed in the “Parent/Guardian” section of the after-school childcare enrollment application form.

If the guardian has changed, please apply for the change at the same time.

Fill out “check mark” in the applicable item of “Application Category”.

Fill out “check mark” in the applicable item of “Application Contents”.


If you wish to cancel the reduction/exemption, please state the month of cancellation and the reason for the cancellation.

When submitting a “Recipient Certificate of Medical Expense Subsidies for Single-parent Families (copy)”, please make sure that the month for which you apply for reduction/exemption is written on your recipient certificate. (Since the recipient certificate is usually updated in July each year, the recipient certificate for the previous year is also required to confirm that the period from April to June is applicable.)

● 新規利用の方も継続利用の方も、必ず本申請書をご提出ください。

**2024年度 神戸市放課後児童クラブ(学童保育)
利用料減免(減免取消)申請書**

神戸市長 あて

電子申請はこちら


次のとおり、利用料の減免(減免取消)を受けたいので、関係書類を添えて申請します。

申請日：西暦 2024 年 5 月 1 日

神戸市がシステムを利用して「児童扶養手当の受給」および「住民税情報」を確認することに同意いただいたうえでご記載ください。

保護者情報(里親を含む)	
フリガナ	コウベ イチコ
氏名	神戸 市子
生年月日	西暦 1980 年 3 月 30 日
住所	〒 650-8570 神戸市 中央区 加納内町 6-5-7
携帯電話番号	080-XXXX-XXXX <small>※ 神戸市から保護者の電話番号に連絡を行うことがあります。 なお、電話がつかない場合にSMS(ショートメッセージ)で連絡をすることがあります。</small>
メールアドレス	kobe.ichiko@xxx.com
申請内容(あてはまるものにチェックマークを記入してください)	
申請内容	<input checked="" type="checkbox"/> 新規申請 <input type="checkbox"/> (施設変更のための)継続申請 <input type="checkbox"/> 減免取消
	取消の場合 取消月： 年 月 取消理由：
申請区分(あてはまるものにチェックマークを記入してください)	
区分	必要添付資料
全額減免	<input type="checkbox"/> 生活保護受給世帯 ● 生活保護適用証明書(発行から3か月以内)
	<input type="checkbox"/> 市民税非課税世帯のうち 母子家庭・父子家庭 なし ただし、児童扶養手当の受給のない方は、 ● ひとり親家庭等医療費受給者証(写し) (または、その他のひとり親家庭等を証明する書類)
	<input type="checkbox"/> 里親委託の受託世帯 ● 里親委託証明
半額減免	下記書類のどちらか ※同一世帯で18歳以上の方全員分 ● 令和5年(2023年)分 源泉徴収票(写し) = 勤務先から交付を受けたもの ● 令和5年(2023年)分 所得税確定申告書第一表及び第二表(写し) = 税務署に申告したもの(税務署受付印を押したもの) ただし、2024年6月以降に本申請を行う場合は、上記書類は提出不要です。
	<input checked="" type="checkbox"/> 所得税非課税世帯

※書類提出が不要の場合でも、神戸市のシステム上で情報が確認できない際は、書類の提出を求める場合があります。

うら面を必ず記入してください →

If you are unable to submit the “Recipient Certificate of Medical Expense Subsidies for Single-parent Families (copy)” because you are in the process of divorce mediation, etc., please attach any document that shows the situation, such as a “Certified Copy of Family Register” if you are divorced, or a “Divorce Mediation Application Form” or “Court-related Documents” if you are not divorced.

Example Entry of Application Form for Reduction or Exemption (Back Side)

If you use only one facility, please fill out the name of the facility to be used and the information of the child below it. If you use multiple facilities, you will need to fill out the following fields separately.

If there is a facility that the child uses other than the one listed above, such as different facilities used by siblings, please fill out the name of the facility and fill out the information of the children using that facility below it.

This form is required only if the after-school childcare fee is not paid by direct debit. Please fill out the bank account to which the refund will be transferred when the refund is generated due to the reduction or exemption. (If the childcare fee is paid by direct debit, the refund will be transferred to your registered account.)

*Only "Saving Account" can be filled out.

児童情報(利用する学童保育施設ごとに必要事項を記入してください)			
利用する学童保育施設 ①	三宮	<input checked="" type="checkbox"/> 児童館 <input type="checkbox"/> 児童館分室 <input type="checkbox"/> 学童保育コーナー <input type="checkbox"/> 学童保育コーナー分室	
フリガナ 児童名	生年月日	性別	学童保育施設名(変更がある場合)
① コウベ コウタロウ 神戸 港太郎	西暦 2017年 5月5日	♀ 女	(変更前)
②	西暦 年 月 日	男・女	(変更前)
③	西暦 年 月 日	男・女	(変更前)
④	西暦 年 月 日	男・女	(変更前)
⑤	西暦 年 月 日	男・女	(変更前)
複数の学童保育施設をご利用する場合、下記も記入してください			
利用する学童保育施設 ②	元町	<input type="checkbox"/> 児童館 <input type="checkbox"/> 児童館分室 <input checked="" type="checkbox"/> 学童保育コーナー <input type="checkbox"/> 学童保育コーナー分室	
フリガナ 児童名	生年月日	性別	学童保育施設名(変更がある場合)
① コウベ ニンコ 神戸 西子	西暦 2015年 7月7日	♂ 男	(変更前)
②	西暦 年 月 日	男・女	(変更前)
③	西暦 年 月 日	男・女	(変更前)
口座情報			
学童保育料を口座引き落としにしていますか。		はい・ <input checked="" type="radio"/> いいえ	
学童保育料を口座引き落としにしていない場合は、下記に還付金の入金先を書いてください			
金融機関	神戸銀行	支店名	三宮支店
口座番号(左詰めで書いてください)	0 1 2 3 4 5 6 7		
口座名義	コウベ イチコ		

Please fill out this form only if you have received reduction or exemption, but you have changed the after-school childcare facility you use and you wish to continue applying for reduction or exemption.