

## Screening for Tuition Fee Exemptions

Screening and approval for tuition fee exemptions are based on the following criteria related to academic abilities and family finances. You can roughly determine whether you meet the criteria for a full exemption by using the formulas for calculating your academic performance score and assessed amount of family finances. However, even people who meet the criteria may not receive exemptions because of our budget restrictions.

Please note that the following criteria are standards and that there are many exceptions, so please contact us for more detailed information.

### Academic Ability Criteria

Qualifications are as follows:

#### **Undergraduates**

1. First-year (newly enrolled) students
  - Students with a high school Grade Point Average of 3.2 or higher
  - Even if under 3.2, student within the top third grades in entrance exam for the department she/he is affiliated.
2. Second-year or higher students
  - **Students** who has both finished acquiring the standard course credits up to previous year, and achieved previous year's performance score of 1.9 or higher based on the following formula:

$$\text{Performance score} = \frac{(\text{Number of S + A credits}) \times 3 + \text{number of B credits} \times 2 + \text{number of C credits}}{\text{Total number of credits}}$$

#### Standard number of credits to be acquired

Faculty (department)	First year	Second year	Third year	Fourth year	Fifth year
Cooperative Department of Veterinary Medicine, Faculty of Agriculture	31	52	70	93	114
Other departments in the Faculty of Agriculture	31	62	93	/	/
Faculty of Engineering	31	62	93	/	/

#### **Master's degree programs**

1. First year
  - Students with performance score of 1.9 or higher during undergraduate studies at TUAT
2. Second year
  - **Students with** performance score of 2.5 or higher for previous year

#### **Doctoral degree programs**

1. First year
  - Students with performance score of 2.5 or higher during master's degree program at TUAT
2. Second year or higher
  - Students with performance score of 2.5 or higher for previous year

©As a rule, students who repeat courses or exceed the standard number of years for course completion are not eligible to receive tuition fee exemptions. However, they may become eligible for screening under special circumstances.

### Family Finance Criteria

Students with family finance score below zero yen using the calculation method shown below are qualified. Qualified students will be ranked in order from the lowest family finance score, and decisions regarding the number of people who receive exemptions are based on the size of the budget. As such, exemptions may not be available to some of the qualified students.

#### ★ Method for calculating family finance scores (qualified if less than 0)

$$\text{Family finance score} = \text{Gross income} - (\text{Required expenses} + \text{Amount of special deductions} + \text{Income standard})$$

[see Table 1]
[see Table 2]
[see Table 3]

$$\text{Gross income} = \text{Earned income}^1 + \text{Other income}^2$$

**The gross income** is the total single-year income for the household of the applicant, in case the student is a dependent of his/her parent(s) or guardian(s). For graduate students who are acknowledged to have independent households, the gross income means the total annual amount of income of student him/herself. (including the spouse if the person has a spouse).

#### <sup>1</sup> Earned income

The amount of pay from wages, salary, remuneration, annual allowances, annuities, pensions, bonuses, and payments that have the character of these (including alimony and disability benefits), after deducting the required expenses in Table 1.

Table 1 Required Expense Deduction Method

Income amount categories (including tax)	Deduction amount
(1) Below ¥1.04 million	Same amount as income amount
(2) Over ¥1.04 million up to ¥2 million	Income amount × 0.2 + ¥830,000
(3) Over ¥2 million up to ¥6.53 million	Income amount × 0.3 + ¥620,000
(4) Over ¥6.53 million	¥2.58 million

Calculation examples:

Case for category (1): ¥1.04 million – ¥1.04 million = 0

Case for (2): ¥1.5 million – (¥1.5 million × 0.2 + ¥830,000) = ¥370,000

Case for (3): ¥5 million – (¥5 million × 0.3 + ¥620,000) = ¥2.88 million

Case for (4): ¥8 million – ¥2.58 million = ¥5.42 million

Notes:

1. If there are multiple salary earners in the household, calculate the above for each person and add them up for a final result.
2. If a person has two or more sources of earned income, add up all the earned income to calculate the deduction amount.

#### <sup>2</sup> Other income

This is the amount of income listed on a tax return and includes income from business, agricultural or real estate income, dividends and other income sources.

Table 2 Special Deduction Amounts

A. Deductions based on the taxpayer

Students commuting from home: ¥230,000

Students commuting from other than home: ¥700,000

B. Deductions based on household members

1) Single-parent household<sup>1</sup>: ¥490,000

2) Household with members who attend school (per person who attends school)<sup>2</sup>

School attendance category		Commuting from home	Commuting away from home
Elementary school students		¥310,000	
Junior high school and junior high equivalent preparatory course students		¥460,000	
Senior high school and senior high equivalent preparatory course students	National or public	¥390,000	¥690,000
	Private	¥880,000	¥1,180,000
Technical college students	National or public	¥430,000	¥720,000
	Private	¥870,000	¥1,160,000
University students	National or public	¥740,000	¥1,210,000
	Private	¥1,330,000	¥1,800,000
Vocational school students	ISCED level 3C	National or public	¥390,000
		Private	¥880,000
	ISCED level 5B	National or public	¥360,000
		Private	¥1,020,000
			¥1,470,000

3) Household including person with disabilities<sup>3</sup>: ¥990,000 per person

4) Household including person with medical recovery in long term<sup>4</sup>: Actual expenses

5) Households where primary earner is living separately<sup>5</sup>: Maximum of ¥710,000

6) Households that have suffered damage from fire, storm and/or flood, robbery, or such<sup>6</sup>: Actual expenses

7) Households in which residents other than parents/guardians earn income<sup>7</sup>: Maximum of ¥380,000 per person

Notes:

<sup>1</sup> There are definitions regarding the single-parent households, i.e. no deductions for a household with members over eighteen years old (except those in school).

<sup>2</sup> Research students, auditing students and non-degree students in schools are not eligible for this deduction.

<sup>3</sup> Deductions may be applicable for people who have been certified as requiring nursing care (not including people who have been certified as requiring support).

<sup>4</sup> Actual expense deductions (for a maximum of one year)

<sup>5</sup> Special disbursements for housing and utilities expenses due to living separately

<sup>6</sup> Authorized annual amount equivalent to anticipated increase in expenditures and reduction in income for a long period of time, due to damages suffered for materials required to support living and for basic means of production (rice and agricultural fields, shops etc.) to generate earnings.

<sup>7</sup> If the amount of income is below ¥380,000, it will be the actual income; the taxpayer and spouse are not permitted to deduct their income

Table 3 Income standard (entire amount exempted)

### Undergraduates

Members per Household	One person	¥880,000
	Two people	¥1,400,000
	Three people	¥1,620,000
	Four people	¥1,750,000
	Five people	¥1,890,000
	Six people	¥1,990,000
	Seven people	¥2,070,000
	For each additional person after	+¥80,000

### Master's and professional degree programs

Members per Household	One person	¥960,000
	Two people	¥1,520,000
	Three people	¥1,770,000
	Four people	¥1,920,000
	Five people	¥2,080,000
	Six people	¥2,170,000
	Seven people	¥2,260,000
	For each additional person after	+¥90,000

### Doctoral degree programs

Members per Household	One person	¥1,320,000
	Two people	¥2,120,000
	Three people	¥2,450,000
	Four people	¥2,660,000
	Five people	¥2,880,000
	Six people	¥3,020,000
	Seven people	¥3,150,000
	For each additional person after	+¥130,000

### Examples of calculations for cases in which students qualify for full exemptions based on family finance standards

- Undergraduate student in a two-person household headed by a single mother, student commuting from home

For salary earners: Salary income is ¥3.843 million or under  
 For all other income earners: Income is ¥2.07 million or under

Family finance score = -¥50,000	Employment income				
	Salary income	Salary income deduction	Deduction for commuting from home	Single mother household deduction	Income standard
	¥3.843 million	-(¥3.843 million × 0.3 + ¥620,000)	-¥230,000	-¥490,000	-¥1,400,000
	Income from other sources				
	¥2.07 million				
	Total employment income		Amount of special deductions		

- Undergraduate student in a four-person household commuting away from home, with one person commuting to public high school from home

For salary earners: Salary income is ¥4.814 million or under  
 For all other income earners: Income is ¥2.75 million or under

Family finance score = ¥-90,000	Employment income		Deduction for commuting from away from home	Deduction for child attending school	Income standard
	Salary income	Salary income deduction			
	¥4.814 million - ¥4.814 million × 0.3 + ¥620,000)		-¥700,000	-¥390,000	-¥1,750,000
	Income from other sources ¥2.75 million				
	Total employment income		Amount of special deductions		

◎Graduate student in a two-person household in a doctoral degree program commuting from home

For salary earners: Salary income is ¥4.243 million or under  
For all other income earners: Income is ¥2.35 million or under

Family finance score = ¥0	Employment income		Deduction for commuting from home	Income standard
	Salary income	Salary income deduction		
	¥4.243 million - ¥4.243 million × 0.3 + ¥620,000)		-¥230,000	-¥2,120,000
	Income from other sources ¥2.35million			
	Total employment income		Amount of special deductions	