



Child-rearing Allowance Guide

The Child-rearing Allowance is a subsidy provided to single-parent or parentless households, aiming to contribute to the promotion of an independent and stable home-life, and children’s healthy physical and mental development.

■ Eligibility

Those eligible are single parents, or caregivers of a child that meet any of the following conditions (up until the first March 31 after the child reaches the age of 18, or under the age of 20 in that case that the child has a disability of a certain degree designated by government ordinance).

One of the following from (1) to (8) must apply to the child.

- (1) Parents are divorced (including annulment of common-law marriage)
- (2) Either parent has passed away
- (3) Either parent has a disability of a certain degree designated by government ordinance
- (4) Either parent is missing
- (5) The child has been abandoned by either parent for one year or longer
- (6) Either parent has been detained for one year or longer
- (7) The child was born to an unwed mother
- (8) Either parent is under a court protection order due to domestic violence

(5) Regarding abandonment

- *Abandonment (iki)* is defined as when parents of a child do not live with the child and are objectively recognized not to be providing care to the child and to lack the intention to provide care. This includes cases such as when there are low prospects for the child to receive realistic care from parents.
- Cases such as working away from home, where parents are temporarily absent and return home once they accomplish their purpose, are not included in this definition.
- Based on a comprehensive judgement of individual circumstances, in cases such as when divorce mediation has continued for one year or longer and a parent does not provide care to the child, the child may be considered a victim of abandonment.

However, this subsidy is not be provided if any of the following conditions applies:

- The child has been entrusted to a foster parent or admitted to a child welfare facility.
- Either parent of the child is in a common-law marital relationship or lives with an opposite-sex partner who is eligible to be in a legal marital relationship.
- The mother or a caregiver is taking care of the child and the father shares the same finances with the child (excluding cases where the mother has a disability of a certain degree designated by government ordinance).
- The father is taking care of the child and the mother shares the same finances with the child (excluding cases where the father has a disability of a certain degree designated by government ordinance).
- The parents, foster parents, or children do not have an address in Japan.

Applications, Submission of Notifications and Inquiries		Address	Representative Telephone Number
Aoba Ward Office	Child-rearing and Benefit Subsection, Childcare and Benefit Section	Kamisugi 1-5-1, Aoba-ku, Sendai, 980-8701	022-225-7211
Miyagino Ward Office		Gorin 2-12-35, Miyagino-ku, Sendai, 983-8601	022-291-2111
Wakabayashi Ward Office		Hoshuninmae-cho 3-1, Wakabayashi-ku, Sendai, 984-8601	022-282-1111
Taihaku Ward Office		Nagamachi-minami 3-1-15, Taihaku-ku, Sendai, 982-8601	022-247-1111
Izumi Ward Office		Izumi-chuo 2-1-1, Izumi-ku, Sendai, 981-3189	022-372-3111
Miyagi General Branch Office, Aoba Ward	Childcare and Benefit Subsection, Public Health and Welfare Section	Kannondo 5, Shimo-ayashi, Aoba-ku, Sendai, 989-3125	022-392-2111
Akiu General Branch Office, Taihaku Ward	Welfare Subsection, Public Health and Welfare Section	Akiumachi, Nagafukuro Ohara 45-1, Taihaku-ku, Sendai, 982-0243	022-399-2111

Please submit your application and notifications to your ward office or general branch.

■ Payment day, amount, etc.

【Payment day】

The payment will start from the month after the application was made. The regular payment day is the 11th of every odd month (or closest preceding business day if a bank closes on the day of 11th), and the amount to be transferred to your account is for the two months preceding the month of payment.

Payment month	January	March	May	July	September	November
Allowance for	November and December	January and February	March and April	May and June	July and August	September and October

【Payment amount】

The payment amount of the Child-rearing Allowance is determined based on the previous year's income of the applicant and support obligees* —or their income from two years' prior if the application month is between January and September. When the income of the applicant for the allowance exceeds the earnings cap, the payment will be fully or partially suspended. If the income of one of the support obligees who lives with the applicant exceeds the earnings cap, payment will be fully suspended.

Furthermore, the applicant must file income declarations for all the support obligees who are aged 18 or older in addition to declarations for the applicant and their spouse.

* A *support obligee* is someone that is living with the applicant, and is within two degrees of kinship to the applicant (such as grandparents, parents or a sibling) or is a lineal blood relative. This includes those on a separate household register if they live at the same address.

◆ Payment categories and monthly amount of the allowance◆

(As of April 2024)

Number of children		Full payment amount (yen)	Partial payment amount (yen)	Suspension of payment (In case income exceeds the earnings cap for the partial payment)
One		45,500	45,490 - 10,740	Allowance is not paid. (Eligibility for the allowance is not lost.)
Additional amount for the second child and after	For the second child	10,750	10,740 - 5,380	
	For the third child and after	6,450 / person	6,440- 3,230 / person	

【Calculating income】

Income taken for the purpose of deciding the allowance amount is calculated as follows: a deduction equivalent to the social security premium (80,000 yen) along with other deductions are subtracted from a total amount equal to all income after adjustments* plus 80% of child-support received (rounded to the nearest single yen).

(*If a salary or public pension benefit etc. makes up part of this income, 100,000 yen must be deducted from the total amount)

If the applicant is either of the parents, the deduction for widows and/or deduction for single parents is not applied. (In case that the applicant is a support obligee or their spouse, they are eligible for the deductions.)

“Income” as it relates to limitations on eligibility for receiving the Disability Basic Pension Benefit and others includes benefits such as the tax-exempted public pension benefit. This applies for all payments of the allowance from March 2021 and onwards.

* *The Disability Basic Pension Benefit and others* include benefits such as the Disability Basic Pension based on the National Pension Act, and the Disability Compensation Pension based on the Industrial Accident Compensation Insurance Act.

Benefits such as tax-exempted public pension benefit include benefits such as the Disability Pension, the Survivors' Basic Pension, and Surviving Family (Compensation) Benefits.

$$\begin{array}{c}
 \text{Income for Child-rearing Allowance calculation} \\
 \text{=} \\
 \text{Income after adjustments} \\
 \text{+} \\
 \text{Tax-exempted public pension benefit} \\
 \text{+} \\
 \text{Amount equal to 80\% of child-support received} \\
 \text{-} \\
 \text{Social security premium deduction (80,000 yen)} \\
 \text{-} \\
 \text{All other deductions applied to the allowance}
 \end{array}$$

◆ **Deductions from income and their amounts for the calculation of Child Rearing Allowance** ◆

Category	Deduction amount (yen)	Category	Deduction amount
Deduction for person with disability	270,000	Deduction for casualty losses	Deduction amount determined by individual tax circumstances
Deduction for person with severe disability	400,000	Deduction for medical expenses	
Deduction for widows	270,000	Special exemption for spouses	
Deduction for single parents	350,000	Deduction for small business mutual aid premiums	
Exemption for working students	270,000	Exemption of farm income from selling beef cows	

【Calculating the partial payment】

Allowance amount = Maximum amount of partial payment according to the number of eligible children – (income – earnings cap for full payment according to the number of dependents) × coefficient

* The amount underlined above is rounded to the nearest 10 yen.

* The coefficients are revised depending on changes such as in the consumer price index. The coefficients as of April 2024 are as follows: 0.0243007 for the first child, 0.0037483 for the second child, and 0.0022448 for the third child and after.

◆ **Earnings cap (yearly income)** ◆

Number of dependents	Earnings cap *(income criteria)			Earnings cap for support obligees or spouses (with a severe disability) (yen)
	Full payment (yen)	Partial payment (yen)	Caregivers of orphans, etc. (full payment only) (yen)	
0	490,000 (1,220,000)	1,920,000 (3,114,000)	2,360,000 (3,725,000)	2,360,000 (3,725,000)
1	870,000 (1,600,000)	2,300,000 (3,650,000)	2,740,000 (4,200,000)	2,740,000 (4,200,000)
2	1,250,000 (2,157,000)	2,680,000 (4,125,000)	3,120,000 (4,675,000)	3,120,000 (4,675,000)
3	1,630,000 (2,700,000)	3,060,000 (4,600,000)	3,500,000 (5,150,000)	3,500,000 (5,150,000)
4 or more	Add 380,000 per dependent			

* The income criteria is rough amount based on an example salary income. For those with other sources of income or deductions, this amount will differ.

* *Number of dependents* is the number of members on the same household tax register, listed as a spouse or dependents.

* *Caregivers of orphans, etc.* are persons who are raising parentless or similar children, and are not a linear relation or a sibling of the child.

* If any of the following are included as dependents, the amount shown below must be added to the above earnings cap.

(1) For recipients of the allowance themselves

- ① Elderly dependents or spouses living in the same household: 100,000 per person
- ② Dependents aged 16 or older and younger than 23: 150,000 per person

(2) For a support obligee, spouse (with a severe disability) or caregiver of orphans, etc.

- ① When there are other dependents in addition to elderly dependents: 60,000 per elderly dependent
- ② When all dependents are elderly: 60,000 × (the total number of elderly dependents – 1)

【Allowance amount when the applicant is receiving public pension benefits】

Due to amendments to the system, starting from March 2021, when the amount of the Child-rearing Allowance exceeds the monthly additional amount for benefits such as the Disability Basic Pension for the child, the difference is paid as the Child-rearing Allowance.

Those who are a recipient of any public pension benefits such as a survivor's pension or an old-age pension (excluding the Disability Basic Pension), and when the monthly amount of such pensions is lower than the amount of the Child-rearing Allowance the difference is paid as the Child-rearing Allowance.

【Reduction of allowance after a set period】

If the person eligible to receive the allowance is either parent, and in the following cases ① and ② (whichever is sooner), the amount of the allowance may be halved. (This condition does not apply if a caregiver such as a grandparent of the child is the person eligible to receive the allowance.)

- ① Five years have passed since the month when the allowance payment started. (If the person eligible is providing care for a child who was younger than three years old on the day when an authorization application was submitted, this is calculated as five years from the month the child turns three years old.)
- ② Seven years have passed from the month in which the requirement for the allowance was met, such as divorce. (For single-father households that have already met the requirement as of August 1, 2010, this is calculated as seven years from August 2010.)

However, once and after the time the conditions above have been met, if any of the following from (1) to (4) applies, the allowance payment will not be halved. Persons eligible for the allowance to whom the following apply are required to submit a notification along with necessary documents to prove their status. (Submission of a notification is required every year from the first submission and onwards.) In addition, if there is a delay in submitting the notification, the payment may be reduced.

- (1) Are currently working or engaged in activities to achieve independence such as searching for a job
- (2) Have a disability of a certain degree designated by government ordinance
- (3) Have difficulty finding work due to illness, injuries, or requiring long-term care
- (4) Have difficulty finding work due to a need to care for the child or for relatives.

■ Notification of Present Circumstances ... Confirmation and renewal of eligibility

Including recipients whose allowance payment has been suspended, persons eligible to receive the Child-rearing Allowance are required to submit a Notification of Present Circumstances every year. The notification form is sent out at the end of July every year; therefore, please make sure to attach the necessary documents and submit it by the end of August. The allowance payment amount for November of that year until the following October will be determined by reviewing the submitted Notification of Present Circumstances along with the applicant's income from the previous year. (If the notification is not submitted, the allowance for November and onwards will not be paid.) Furthermore, **please note that you will be disqualified for the allowance if the Notification of Present Circumstances has not been submitted for two years.**

■ Making a new application

Please make an application at your ward office or general branch submitting the application form for authorization along with the necessary documents. Since the necessary documents will differ depending on each individual's circumstances, please check in advance at the counter where you will apply.

【Items to be brought when making an application】

- ① **Family register** (original)
- ② **Any item which specifies the name of the applicant, such as a bank book or cash card** (copies accepted)
- ③ **Pension book** (copies accepted)
- ④ **Health insurance certificate of the applicant and the eligible child** (copies accepted)
- ⑤ **Any item which specifies the Individual Number of the applicant, such as My Number Card** (copies accepted)

◆ ① Regarding the family register◆

- It must have been issued in the last month and if the applicant and child are on separate family registers, both are required.
- If the reason for application is divorce, the register must specify the date of divorce. * Original copies of invalidated family registers may also be required.
- For foreign residents, an original copy of official documents which prove the applicant is not in a marital relationship, and a Japanese translation of these documents (where the content of the translation has been verified by a third party) are required in place of a family register.

【Documents to be filled in at the ward office counter】

- ① **Authorization application form**
- ② **Public pension report**
- ③ **Report on the child's financial support**
- ④ **Report on present circumstances**
- ⑤ **Declaration form for child support (if applicable)**
- ⑥ **Notification of income status (if applicable)**

【Other required documents depending on the applicant's circumstances】

- ① **Resident record** ... If the child lives outside Sendai City.
Resident records issued in the last month for the child and all individuals living with the child (including those registered as members of different households living at the same address). The resident records submitted must specify the individuals' relationship to the child, their address on the family register and record of past addresses.
- ② **Medical certificate, pension certificate** ... If either parent has a disability of a certain degree designated by government ordinance.
A medical certificate and/or pension certificate are required. Recipients of the Disability Basic Pension Grade 1 of the National Pension System can omit to submit a medical certificate.
- ③ **Proof of imprisonment** ... If either parent has been in prison for one year or longer.
A document which proves that the applicant has been continuously imprisoned for one year or longer — This includes periods of detention and excludes periods of bail and parole.
- ④ **Residence card, Special Permanent Resident Certificate, passport, birth certificate, etc.** ... For foreign residents.
- ⑤ **a. The certificate of ruling and a transcript of the written decision for a protection order OR**
b. The certificate of ruling for the application of Child-rearing Allowance
... If either parent is under a court protection order due to domestic violence.
Either (a) or (b) is required.
- ⑥ **Recipient certificates of benefits such as a public pension benefit**
... If the applicant or the child is a recipient of any benefit including a public pension, or the child is considered eligible to receive the additional amount of pension.
Any document proving that the applicant or child are recipients of a benefit such as a public pension.
- ⑦ **Other documents (Various written petitions and statements etc.)** ... Guidance will be given as needed.

■ Cases where the submission of a notification is required

Submission of a notification to your ward office or general branch is required in the following cases:

- ◆ The recipient has gotten married (including common-law marriages), has begun living with an opposite-sex partner who is eligible to be in a legal marital relationship, or their partner has passed away.
- ◆ The address or name of the allowance recipient or the child, or their bank account information has changed.
- ◆ The number of eligible children or the composition of family members who are living together has changed.
- ◆ The recipient or the child has moved outside Sendai.
- ◆ The recipient is no longer providing care for the child.
- ◆ The child has enrolled in or has left a facility.
- ◆ The child has been entrusted to or has left the care of a foster parent.
- ◆ The child-rearing allowance certificate has been lost.
- ◆ The eligible person or support obligees have filed an income amendment.
- ◆ The recipient or the eligible child will receive public pension benefit, or the amount of the pension has changed.