

# Tax Incentives

Donations made to the Ritsumeikan Trust are eligible for tax deductions.

(The tax system was revised in June 2011. Donors may opt for either *tax credit* or *income deduction*.)

	<b>Tax Credit</b> * New option	<b>Deduction From Income</b>
The incentive	Deducted from tax	Deducted from income before taxation
Amount deducted	{(Amount donated* <sup>1</sup> - 2,000 yen) x 40%}* <sup>2</sup>	Amount donated* <sup>1</sup> - 2,000 yen
How to declare	Include the receipt issued by the university with your tax forms and submit to your tax office during the specified period.	
Amount refunded *Simulation	(Example) In the case of someone who earns a salary of 6,000,000 yen per annum and donates 50,000 yen (taking into account income deduction and basic deduction only)	
	<b>Amount of tax credit:</b> (50,000 yen - 2,000 yen) x 40% = 19,200 yen  <b>Refundable amount*<sup>2</sup>:</b> <u>19,200 yen</u>	<b>Amount deducted from income:</b> 50,000 yen - 2,000 yen = 48,000 yen  <b>Refundable amount:</b> 48,000 yen x 20%* <sup>NOTE</sup> = <u>9,600 yen</u>  *NOTE: Income tax rate applied may vary from person to person within the range of 5% to 45% depending on income.
Notes	The calculation above is a simulation to clarify the difference between the incentives. <b>Please note that it does <u>NOT</u> represent the actual refundable amount.</b>	

\*1...40% of gross annual income is the maximum amount. \*2...25% of income tax is the maximum amount.

<<In the case that APU is specified in your local municipality's ordinance, the donation is also deductible from your residence tax.>>

Local municipalities which designate APU in their ordinance (as of the end of November 2018):

**Kyoto prefecture, Shiga prefecture, Osaka prefecture, Oita prefecture, Kyoto city, Kusatsu city, Moriyama city, Osaka city, Ibaraki city Ebetsu city, Beppu city**

\*You must reside in one of the places listed above as of January 1<sup>st</sup> of following year after you make a donation.

(Example) If you live in Oita prefecture or Beppu city

Living in Beppu city (Amount donated\*<sup>3</sup> - 2,000 yen) x 10% (Prefectural tax...4%, City tax...6%)

Living in Oita prefecture other than Beppu city (Amount donated\*<sup>3</sup> - 2,000 yen) x 4% (Prefectural tax...4%)

\*3...30% of the gross annual income is the maximum amount.

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