

FY2022 Tax Reform

(1) Tax Measure to Promote Wage Increases

- Large companies which have increased the total payroll of ‘employees with continuous employment’ by more than 3% are allowed to take a tax credit (15% of the increase amount).
- Additional tax credits are given in the following cases:
 - ✓ Increase in the total payroll of ‘employees with continuous employment’ of more than 4% → +10% tax credit
 - ✓ Increase in education and training expenses of more than 20% → +5% tax credit

(Note) ‘employees with continuous employment’: those who got paid every month in the current and previous year.

(Note) In order to be eligible for the tax credit, large companies with more than a capital of one billion yen and 1,000 employees are also required to make a declaration that they do business while considering their multiple stakeholders.

- Small and medium-sized enterprises (SMEs) which have increased the total payroll of all employees by more than 1.5% are able to claim a tax credit (15% of the increase amount).
- Additional tax credits are given in the following cases:
 - ✓ Increase in the total payroll of all employees of more than 2.5% → +15% tax credit
 - ✓ Increase in education and training expenses of more than 10% → +10% tax credit

(2) Upgrade of the Existing Tax Measure to Promote Open-Innovation activities

- In order to further promote open innovation through collaboration between large enterprises and start-ups, extension of the measure by 2 years with the following upgrades:
- Easing of the eligibility requirement for R&D start-ups : within 10 years after their establishment → within 15 years
- Shortening of the minimum period of holding start-ups’ shares required for companies making an investment in order to claim an income deduction (25% of the shares’ value obtained) : 5 years → 3 years

(3) Re-examination of the Existing Tax Measure to Promote 5G Network Technology

- In order to accelerate the investment related to 5G technology in local areas, extend the measure by 3 years to FY 2024, gradually phase out the tax credit as shown below.

Measures	Tax credit								Special depreciation	
	Eligible Company	Mobile network operator				Local 5G licensee				Common
Year		Current	FY 2022	FY 2023	FY 2024	Current	FY 2022	FY 2023	FY 2024	Current
Depopulated areas, remote islands etc.	15%	15%	9%	3%	15%	15%	9%	3%	30%	30%
Other areas		9%	5%	3%						

(4) Re-examination of the Existing Tax Credit for Housing Loans

- Extend the measure by 4 years with the following revisions.
- In order to achieve carbon neutrality, allowing a larger borrowing amount eligible for the tax credit for highly energy-saving houses than for other houses.
- Extension of the tax creditable duration for newly-built houses : 10 years → 13 years
- Reduction of the tax credit : 1% → 0.7% (of the remaining mortgage balance of every year)
- Tightening of the income requirement : 30 million yen or less → 20 million yen or less

令和4年度税制改正の概要

(1) 積極的な賃上げ等を促すための措置（「賃上げ促進税制」）

【大企業向け】

- 継続雇用者の給与総額を3%増加させた場合の15%の税額控除に加え、以下の場合に控除率を上乘せする。
 - 継続雇用者の給与総額を4%増加（控除率+10%）
 - 教育訓練費を2割増加（控除率+5%）
- ※ 継続雇用者とは、前事業年度及び適用年度の全ての月分の給与等の支給を受けた国内雇用者である。
- ※ 一定規模以上の企業は、マルチステークホルダーに配慮した経営を宣言。

【中小企業向け】

- 中小企業について、全雇用者の給与総額を1.5%増加させた場合の15%の税額控除に加え、以下の場合に控除率を上乘せする。
 - 全雇用者の給与総額を2.5%増加（控除率+15%）
 - 教育訓練費1割増加（控除率+10%）

(2) オープンイノベーション促進税制の拡充

- スタートアップ企業と大企業等の協働によるオープンイノベーションを促進する観点から、以下の見直しを実施した上で、2年間延長する。
 - 対象となる研究開発型スタートアップ企業の要件拡大（設立後10年未満⇒15年未満）
 - 制度活用（株式の取得価額の25%を所得控除）のための株式保有期間の短縮（5年間⇒3年間）

(3) 5G導入促進税制の見直し

- 地方でのネットワーク整備を加速する等の観点から、インセンティブ等の見直しを行った上で、3年間に期間を限定した上で延長する。

措置内容	税 額 控 除								特 別 償 却	
	全国キャリア				ローカル5G免許人				共通	
対象事業者										
供用年度	現行	R4	R5	R6	現行	R4	R5	R6	現行	R4~R6
条件不利地域 (過疎地域など)	15%	15%	9%	3%	15%	15%	9%	3%	30%	30%
その他の地域		9%	5%	3%						

(4) 住宅ローン控除等の見直し

- 住宅ローン控除は4年間延長する。
- カーボンニュートラルの実現の観点から、省エネ性能等の高い認定住宅等につき、新築住宅・既存住宅ともに、借入限度額の上乗せを行う。
- 新築住宅等について控除期間を13年とする。
- 控除率を0.7%とする。また、所得要件を2,000万円以下とする。