

Medical Expenses Deduction for Long-Term Care Insurance Services

Costs borne by users under Long-Term Care Insurance can be deducted as medical expenses when filing income tax returns. Keep receipts for filing.

● User Expenses for Facility Services

- Sanatorium-Type Medical Care Facility for the Elderly...User expenses for care service fees, meals, and accommodation
- Health Service Facility for the Elderly...User expenses for care service fees, meals, and accommodation
- Welfare Facility for the Elderly...Half of user expenses for care service fees, meals, and accommodation (Including daily life care at community-based welfare facilities for the elderly)

Expenses not tax-deductible

- Daily expenses, special charges for services such as hair cuts that are provided at long-term care insurance facilities
- Expenses for meals and accommodation arranged per care recipient's special request

● User Expenses for In-Home Care Services

- Medical services.....User expenses for care service fees (including short-term stay medical care, meals and accommodation)
Home-visit nursing, home-visit rehabilitation services, in-home medical care management guidance, day care rehabilitation service, short-term stay medical care, etc.
- Welfare servicesUser expenses for care service fees
Home-visit care (excluding services to mainly support daily living), home-visit bathing service, day care, short-term stay care, nighttime home-visit care, day service for dementia sufferers, small-scale multifunctional in-home care, etc.

Note: Welfare service expenses are tax-deductible as long as they are included in the care plan and used together with medical services (including home-visit care services provided by medical insurance).

Expenses not tax-deductible

- Fees for home-visit care services to mainly support daily living
- Expenses for meals, accommodation, and daily living for day services at short-term stay care and small-scale multifunctional care
- Expenses for meals and accommodation arranged per a care recipient's special request for short-term stay medical care

● When a Certified Care Worker Performs Sputum Suction

Even though medical expense deductions basically cannot be claimed with care service, when a certified care worker performs sputum suction or tube feeding, one-tenth of the personal deductible for the applicable in-home care service is exempted as a medical cost.

● Confirmation Notes for Deduction of Diaper Expenses

Expenses for diapers can be tax-deductible when it is found to be necessary, on condition that a patient has been bedridden for more than 6 months due to injuries or diseases and is receiving treatment from a doctor.

Receipts will be required for tax returns as well as a doctor's certificate which stipulates that the patient is bedridden and needs diapers for therapeutic reasons.

A person with Long-Term Care Need Certification who has received medical expenses deductions for diapers for two years or more, may apply for the issuance of a diaper usage confirmation note that is equivalent to a doctor's certificate at the Long-Term Care Insurance Service Counter at the ward office where the person received Care Need Certification. For more information, please contact the service counter.

"Certificate of Eligibility for Tax Deduction for Persons with Disabilities"

Even for individuals who have not been issued with a Physical Disability Certificate, etc., the elder person ages 65 years and older who are bedridden or elderly persons with dementia and whose severity in condition is found to be equivalent to that of a person with a physical disability, may apply for a "Certificate of Eligibility for Tax Deductions for Persons with Disabilities" to become eligible for income and residential tax deductions for persons with disabilities.

This certificate is issued by each ward's respective Health and Welfare Center.

For more information, please contact the Public Health and Welfare Division (Health and Welfare Center) at your