

## Direct necessary expenses

1."+" indicates an expense recognized as a direct necessary expense.

>>In general, we will not request that supporting materials be attached, but we will request the submission of such materials in cases where they are necessary.

2."+\*" indicates an expense that is recognized as a direct necessary expense only if the conditions in the remark field are satisfied.

>>If the conditions in the remark field are satisfied, please attach materials that clearly prove this.

3."-" indicates an expense that is not recognized as a direct necessary expense.

\*Note that "expenses" that are not included among expense field items of statements of earnings and expenditure, etc. are treated the same way as "Miscellaneous expenses."

Item	Certiability	Remark
<b>Cost of goods sold</b>	+	
<b>Salaries and wages</b>	-	These are not recognized because the ability to pay employees their wages is assumed. (These are not recognized for health-insurance-system dependency purposes.)
<b>Subcontractor wages</b>	+	
<b>Depreciation</b>	-	
<b>Bad debt</b>	-	
<b>Land rent</b>	+*	This is recognized as an expense if the home address and establishment address differ, but—if these two addresses are the same—this will only be recognized as an expense if documents that clearly show the amount paid for the home versus that paid for the establishment are attached.
<b>Interest discounts</b>	-	
<b>Taxes and dues</b>	-	
<b>Packing and freight expenses</b>	+	
<b>Utility expenses</b>	+*	These are recognized as expenses if the home address and establishment address differ, but—if these two addresses are the same—these will only be recognized as expenses if documents that clearly show the amount paid for the home versus that paid for the establishment are attached.
<b>Travel expenses</b>	+	
<b>Communication expenses</b>	+*	These are recognized as expenses if the home address and establishment address differ, but—if these two addresses are the same—these will only be recognized as expenses if documents that clearly show the amount paid for the home versus that paid for the establishment are attached.
<b>Advertising expenses</b>	-	
<b>Entertainment expenses</b>	-	
<b>Non-life insurance premiums</b>	-	
<b>Repair expenses</b>	+	
<b>Supply expenses</b>	+	
<b>Welfare expenses</b>	-	
<b>Miscellaneous expenses</b>	-	

### Please note the following points.

If it is not possible to submit a final tax return, etc. showing that the income is within the range specified by the certification standards, the Health Insurance Society will not be able to judge whether certification is possible.

In addition, because we check whether the dependency conditions are satisfied every year, please submit a final tax return even in the case of a small amount of sales.