

# Offices for Research & Development (Semiconductors)

## 1. Eligible industry

Eligible field	Main business activities
Knowledge-creating industries (Software and digital content development, etc.)	Semiconductor-related R&D, such as system LSI design

Requirements(\*1)

Standard

**No floor-area requirement** (\*2)  
(excl. virtual offices and coworking spaces)

Regular Employment **1 or more** (\*3)

Large

Total Floor area **200m<sup>2</sup> or more**

Regular Employment **10 or more** (\*3)

## 2. Requirements and subsidy details (Lease type)

Rent subsidy (*4)	Amount	<b>1/4</b> of annual rent	<b>1/4</b> of annual rent
	Number of payments	<b>1</b>	<b>2</b>
	Maximum subsidy	<b>JPY 15 million</b> JPY 4,000 / m <sup>2</sup> per month	<b>JPY 50 million per payment</b> JPY 8,000 / m <sup>2</sup> per month



Employment subsidy (*5)	Amount (per person)		Permanent employees (*6)	Other regular employees
		Fukuoka City residents (*7)	<b>JPY 1 million</b>	<b>JPY 150,000</b>
		Non-Fukuoka City residents	<b>JPY 100,000</b>	<b>JPY 50,000</b>
	Eligible employee (One-time payment per person)	<b>Employees hired as of the commencement of operations</b> (For companies founded within 5 years: Employees hired within a maximum period of 3 years. (*8))		
Maximum subsidy		(Standard) <b>JPY 50 million</b>	(Large) <b>JPY 100 million</b>	



Subsidy for facility and equipment	Amount	<b>1/2</b> of eligible expenses
	Eligible expenses (*9)	<b>Expenses for facilities or equipment (including software)</b> *Limited to items exclusively used for semiconductor R&D
	Maximum subsidy	<b>JPY 10 million</b>



### Foreign or foreign-affiliated companies first expanding into Japan

Subsidy for incorporation expenses	Amount	<b>1/2</b> of eligible expenses
	Eligible expenses (*9)	Expenses for market research, translation, licenses/permits, company registration, and hiring employees for establishing a base. (excluding taxes and public dues) (For companies from cities with which Fukuoka City has sister-city relations or has signed a Memorandum of Agreement on economic exchanges, travel expenses(*10) are also eligible.)
	Maximum subsidy	<b>JPY 3 million</b>

(\*1) The requirements must be satisfied from the commencement of operations. (\*2) Companies are required to conclude a lease agreement for the occupied space. (Virtual offices and/or coworking spaces are not eligible) (\*3) Eligible employees must be enrolled in the company's employment insurance and must be engaged in R&D activities in eligible fields. (\*4) The rent subsidy covers the annual lease costs of offices and R&D facilities or equipment. Consumption tax and common service fees are not eligible. (\*5) Employees eligible for the employment subsidy must be employed at the commencement of operations and must have at least one year of continuous employment thereafter. (\*6) Permanent employees refer to regular employees who do not have a fixed-term employment contract and who are enrolled in Employees' Health Insurance and Employees' Pension Insurance. (\*7) Individuals whose residency in Fukuoka City can be verified through submitted documents, such as a Certificate of Residence, are eligible. (\*8) Cases that are not recognized as new startups, such as the spin-off of a regional office, are not eligible. Companies newly established in Fukuoka, or companies within five years of founding that relocate their head office registration to Fukuoka City, are eligible for the employment subsidy for up to three years within the first five years after founding. Eligible employees are those whose continuous employment of at least one year can be verified and who are newly hired in each applicable year. The subsidy is granted once per employee. (\*9) Expenses incurred within one year prior to the commencement of operations are eligible. (\*10) Transportation fares such as air tickets are eligible (up to 2 persons × 2 round trips)

## Sample Calculation

### Two Cases (Assuming office rent is 8,000 per m<sup>2</sup>)

#### Case 1: Standard type

- Semiconductor design office (Fables)
- Floor area: 20m<sup>2</sup>
- No. of employees: 2 (Fukuoka city residents /Permanent employee)
- Installed tools :EDA (JPY100 million)

#### Case 2: Large-scale type

- Design & development office (Semiconductor manufacturer)
- Floor area: 300m<sup>2</sup>
- No. of employees: 30
  - Permanent employees (Fukuoka city residents): 15
  - Contract employees (Fukuoka city residents): 14
  - Part-time employees (Non-residents): 1
    - ※ Temporary staff: 10
- Installed equipment: Clean room (JPY 30million)

	Amount	Breakdown
Rent subsidy	JPY 240,000	Annual office rent of JPY 960,000 (20 m <sup>2</sup> × JPY 4,000 × 12 months) × ¼
Employment subsidy	JPY 2 million	Permanent employees (Fukuoka City residents): 2 × JPY 1,000,000 = JPY 2,000,000
Subsidies for facilities and equipment	JPY 10 million	1/2 of eligible costs (Up to JPY 10,000,000)
<b>Total</b>	<b>JPY 12.24 million</b>	

	Amount	Breakdown
Rent subsidy	JPY 14.4 million (*2)	Annual office rent of JPY 28,880,000 (300 m <sup>2</sup> × JPY 8,000 × 12 months) × ¼ *Once a year for up to two years. (large scale)
Employment subsidy	JPY 17.715 million	<ul style="list-style-type: none"> <li>• Permanent employees (Fukuoka City residents): 15 × JPY 1,000,000 = JPY 15,000,000</li> <li>• Contract employees (Fukuoka City residents): 14 × JPY 150,000 = JPY 2,100,000</li> <li>• Part-time employees (Non-Fukuoka City residents): 1 × JPY 50,000 = JPY 50,000</li> </ul> * Temporary employees are excluded. Only direct hires are eligible.
Subsidies for facilities and equipment	JPY 10 million	1/2 of eligible costs (Up to JPY 10,000,000)
<b>計</b>	<b>JPY 41.55 million</b>	

(\*1) Employment subsidies will be provided after verifying at least one year of continuous employment from commencement of operations.

(\*2) A subsidy of JPY 7.2 million will be issued annually for two years (two payments in total).

### 3. Other Important Notes

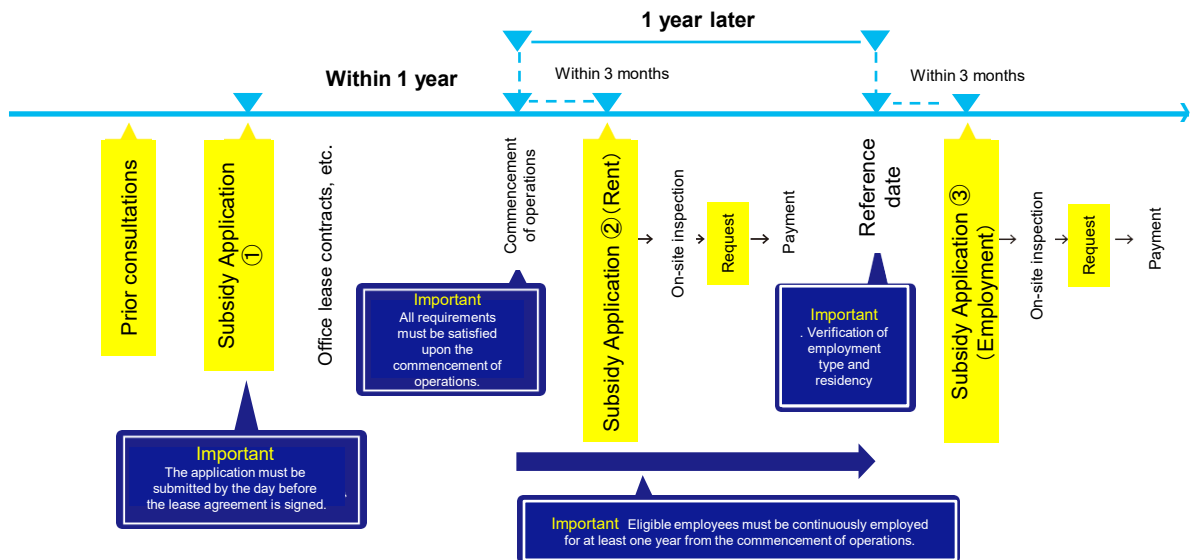
**[Application period]** The application for certification must be submitted by the day before the lease agreement is signed.

**[Period to commence operations]** Within 1 year from the date of application. \*Within 3 years for ownership type.

**[Required period of operation]** 5 years (lease type) \*If the recipient downsizes or withdraws its operations during the mandatory period, it shall be required to return all or part of the subsidies.

Please review the “Fukuoka City Enterprise Location Promotion Ordinance” and other relevant provisions when applying for the business establishment support program. Applications should be submitted only after agreeing to comply with the stipulated provisions.

### Procedures



\*If the recipient downsizes or withdraws its operations during the mandatory period, it shall be required to return all or part of the subsidies.

### Contact

**Business Attraction Section**  
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Fukuoka City Business Establishment Support Program

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