

EXPLANATION OF SALARY CALCULATION AND DEDUCTIONS FOR VISITING PROFESSORS B (Fiscal 2016)

1. Employment Period

A) More than 1 month, less than 3 months in principle (even less than 1 month under special circumstances)

2. Salary

(1) Base salary

Visiting professor:	¥550,000
Visiting associate professor:	¥450,000
Visiting lecturer:	¥350,000

(2) Required teaching load

15 lessons (90 minutes each)

(3) Payment period

Up to the invitation period.

(4) Miscellaneous

* Each class taught in addition to the required number will be paid for an allowance according to the University policy..

* Transportation expenses covering the cost of a commutation pass during the contract period will be paid.

3. Deductions

(1) Income tax

If a visiting professor is from a country that has signed a tax treaty with Japan and has submitted documents related to the treaty and the documents are received by the Japanese tax office, income taxes will be exempted for the predetermined number of years (depending on the country). In some cases including the US and the UK, the residency certification acquired in the home country is required. Visiting professors from countries that have no such agreement with Japan or who are disqualified from exemption for some reason will be subject to the following taxation rule:

20.42% for those planning to stay in Japan for less than one year

The same tax rate as that imposed on ordinary Japanese residents for those planning to stay in Japan for more than one year and/or for those whose principal residence could be considered Japan, although intending to stay less than a year

(2) Local tax

A local tax will be imposed on the income of a visiting professor if the income tax exemption period as guaranteed by the bilateral tax agreement is expired or the professor's country has no such agreement with Japan.

Taxation details vary depending on the municipality. Local tax is generally withdrawn from the visiting professor's salary every year, starting in June, with the tax rate depending on his or her salary in the previous year.

The amount of money calculated for (1) (2), whichever applies, will be automatically deducted from the salary.

4. Miscellaneous

This guide only describes basic rules. For those wanting additional information, please call or ask the contact persons of the Personnel Department and/or the Hosei University Health Insurance Society.

It should also be noted that a settlement of salaries and deductions may be necessary if the contract for visiting professors is expired. Be sure to contact the Personnel Department before leaving Japan.

Contact:

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