

***(Reference) EXPLANATION OF SALARY CALCULATION AND DEDUCTIONS
FOR VISITING PROFESSORS A (Fiscal 2026)***

1. Employment Period

- A) April 1 to July 31 or September 1 to January 31 of the following year
- B) April 1 (September 1) to March 31 (August 31) of the following year
(One-year contract renewable up to 3 years, upon review)
- C) April 1 (September 1) to March 31 (August 31) in three years

2. Salary

(1) Base salary

Visiting professor:	¥561,000
Visiting associate professor:	¥461,000
Visiting lecturer:	¥361,000

(2) Payment period

- Category A: 4 months or 5 months
- Category B: 12 months
- Category C: 36 months

(3) Payday

The 25th of every month (or the weekday preceding the 25th if the 25th falls on a Saturday or holiday)

(4) Miscellaneous

- a. Each class taught in addition to the required number of four will be paid for accordingly.
(¥8,400 for a visiting professor, ¥8,000 for a visiting associate professor, and ¥7,600 for a visiting lecturer per month per extra class)
- b. Any specific requested activity meriting payment provided by a visiting professor outside the scope of his or her duties will be compensated for by an allowance according to the University policy presently in effect.
- c. Transportation expenses covering the cost of a commutation pass during the contract period will be paid.
- d. A fellowship grant equivalent to one month's base salary will be paid to visiting professors in employment periods B and C in July or December after a lapse of six months from the commencement of the contract.

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.

(3) Premiums for employee pension

Visiting professors whose contract is longer than two months are obliged to pay premiums for employee pension by Japanese law. Premiums are calculated as follows:

a. Monthly

Standard salary (either of the virtual monthly salary categories) \times 91.50/1000

b. Bonus

Bonus payment (rounded down to the nearest 1,000) \times 91.50/1000

With the revision of the Welfare Pension Insurance Law, even short-term employees, save some exceptions, are entitled to receive a lump-sum pension withdrawal payment in April 1995 if they paid pension premiums for six months or more and their payment period is less than the qualification period.

<https://www.nenkin.go.jp/service/jukyu/sonota-kyufu/dattai-ichiji/index.html>

<https://www.nenkin.go.jp/shinsei/jukyu/sonota-kyufu/20150406.files/A.pdf>

Note that the qualification to receive a withdrawal payment will continue if the visiting professor is employed by another Japanese company before employment by or after retirement from Hosei University. You may also contact the Personnel Department for details (see below).

(4) Health insurance premiums

▪As in the case of the employee pension, visiting professors whose contract exceeds two months are obliged to have health insurance.

Faculty and staff of Hosei University eligible for social insurance join "Hosei University Health Insurance Society". Enrollment requires completion of the necessary procedures. Instructions will be mailed to your home by the Health Insurance Association. Please review the instructions and complete the procedures accordingly. Premiums are calculated as follows:

a. Monthly

Monthly premium = standard monthly compensation \times 28.12/1000

b. Bonus

Bonus premium = each bonus (rounded to the nearest 1,000) \times 28.12/1000

▪Family members may also be covered as dependents of the visiting professor.

▪By enrolling in health insurance, both you and your dependents generally pay only 30% of the medical costs when receiving insured medical treatment for illness or injury.

▪Health insurance perquisites also include use of the contracted inns or hotels at discount prices as well as athletic grants.

For more details, please visit the website below.

Hosei University Health Insurance Society <https://www.hoseikenpo.or.jp/>

NOTE: If your contract ends, please be sure to return the "Eligibility Confirmation Certificate" to the Hosei University Health Insurance Society (only if one has been issued to you).

(5) Premiums for nursing care insurance

Those who have health insurance and are 40 years old or older but younger than 65 should have nursing care insurance (those with dependents who are 40 years old or older but younger than 65 should also pay premiums for this insurance).

Premiums are as follows:

a. Monthly

Standard monthly compensation \times 6.384/1000

b. Bonus

Each bonus (rounded down to the nearest 1,000) \times 6.384/1000

(6) Child and Childcare Support Contribution System

• Individuals enrolled in health insurance are required to pay this contribution system. The amount of the contribution is as follows:

a. Monthly: Standard monthly remuneration \times 0.874/1000

b. Bonus: Bonus amount for each payment period (rounded down to the nearest 1,000 yen) \times 0.874/1000

(7) Unemployment Insurance

Those whose contract is longer than 31 days should also have Unemployment Insurance.

Premiums are as follows:

a. Monthly

Gross monthly compensation \times 5.5/1000

b. Bonus

Gross monthly compensation \times 5.5/1000

The amount of money calculated for (1) through (7) above, whichever applies, will be automatically deducted from the monthly salary and seasonal bonuses.

Additionally, the “Research Support Allowance” paid in July or December is treated as equivalent to a bonus.

The above are based on rates prevailing on 1 April, 2026 and may be subject to change.

International Social Security Agreement:

Detailed information concerning International Social Security Agreement is on the Social Insurance Agency website.

<<https://www.nenkin.go.jp/international/agreement/guidance.html>>

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:

International Office, Global Education Center

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Hosei University Health Insurance Society Tel: 03-3264-9595/ E-mail: kenpo@hosei.ac.jp