

## ***EXPLANATION OF SALARY CALCULATION AND DEDUCTIONS FOR VISITING PROFESSORS A (Fiscal 2024)***

### 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:	¥550,500
Visiting associate professor:	¥450,500
Visiting lecturer:	¥350,500

#### (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 professor, ¥8,000 for an associate professor, and ¥7,600 for a 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.

When receiving this lump sum, Please refer to the URL below for further details.

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

<https://www.nenkin.go.jp/service/jukyu/todokesho/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. Premiums are calculated as follows:

Faculty and staff of Hosei University join "Hosei University Health Insurance Society"

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.

Upon joining the health insurance system, visiting professors and their dependents will be issued health insurance cards which must be presented when seeking health-insurance covered treatment for illnesses or injuries. The insured generally need pay only 30% of the total medical cost.

Health insurance perquisites also include use of the Hosei Hakone So and other contracted inns at discount prices as well as athletic grants.

Please contact the Hosei University Health Insurance Society for details. You may also access their site for more details:

Hosei University Health Insurance Society

<https://www.hoseikenpo.or.jp/>

NOTE: After the expiration of the contract, visiting professors are strongly requested to return their health insurance cards.

(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) Unemployment Insurance

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

Premiums are as follows:

a. Monthly

Gross monthly compensation  $\times$  6/1000

b. Bonus

Gross monthly compensation  $\times$  6/1000

The amount of money calculated for (1) through (6) above, whichever applies, will be automatically deducted from the monthly salary and seasonal bonuses.

The above are based on rates prevailing on 1 April, 2024 and may be subject to change.

International Social Security Agreement:

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

<<http://www.nenkin.go.jp/service/kaigaikyoku/shaho-kyotei/kyotei-gaiyou/20141125.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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Personnel Department Tel: 03-3264-9581 / E-mail: jinjika@hosei.ac.jp

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