

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

### 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 (total amount)

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

#### (2) Required teaching load

14 lessons (100 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.
- \* When staying over different months, salary will be equally divided and paid by the number of months.
- \* Please be aware that if you are staying for more than 2 months, your total expenses may exceed your basic salary. Please refer the following as a guideline for the cost of staying in Japan per month.  
Food expenses: ¥50,000, Housing expenses: ¥50,000~¥100,000, Utility expenses: ¥10,000  
Transportation expenses: ¥4,000, Miscellaneous expenses: ¥20,000

### 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

The amount of money calculated for (1) 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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