

Chapter 5 Personnel Costs and Remunerations

This chapter explains the procedures for personnel costs and remunerations involved in research, specifically those involved in the employment of hourly-based employment staff and compensation and honorarium/remuneration. For details on the employment of research staff, refer to the application procedures listed on the Research Division website.

Structure of this chapter

This chapter is structured as follows to explain the procedures for requesting various research-related operations.

[5.1 Research Cooperation involving Consideration for Labor](#) (⇒P.90)

This section summarizes the basic knowledge and precautions necessary to request operation involved in research. Before referring to the specific procedures in [5.2](#) and [5.3](#), review the following information.

- Difference between salary and compensation or honorarium/remuneration
- Concept of "Employment" or "Non-employment"
- Restrictions on employment
- Requesting research cooperation from foreigners
- Tax withholding, etc.

[5.2 Research Cooperation Based on Employment \(Salary\)](#) (⇒P.96)

This section explains the procedures for requesting research cooperation based on an employment relationship (payment of salary).

When requesting operation that requires specialized knowledge, skills, etc.

Employment as adjunct research staff

If requesting work necessary for executing research activities

Hourly-based employment staff

Student working part time

Adjunct administrative staff member (Research assistance)

Adjunct administrative staff member (Faculty secretary)

[5.3 Research Cooperation Based on Matters Besides Employment \(Compensation and Honorarium/Remuneration\)](#) (⇒P.110)

This section explains the procedures for requesting research cooperation without an employment relationship (payment of compensation or honorarium/remuneration).

When subcontracting to an individual

Payment for deliverables

If inviting a lecturer, etc.

Lectures, provision of specialized knowledge

If requesting cooperation in experiment/questionnaire, etc.

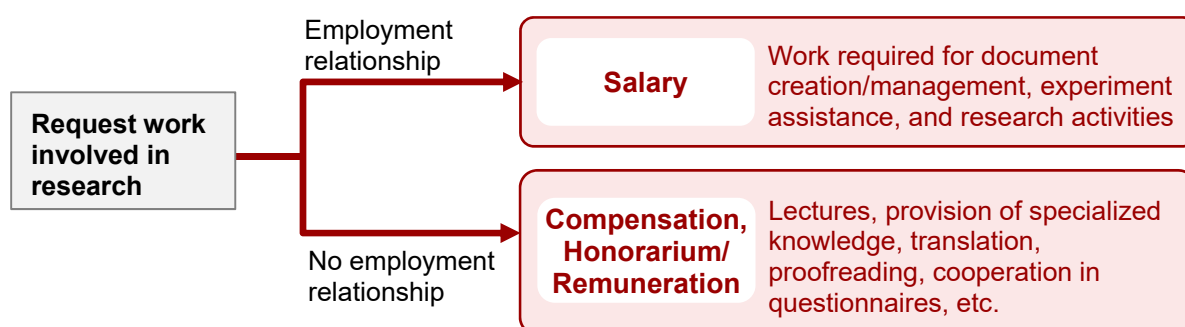
Liability relief for research cooperation

5.1 Research Cooperation Involving Consideration for Labor

5.1.1 Difference between "Salary" and "Compensation or Honorarium/Remuneration"

Consideration for labor is classified as either "salary" or "compensation or honorarium/remuneration", depending on whether the labor is based on an employment relationship.

Payments to a person with an employment relationship are "salary", while payments to a person without an employment relationship are "compensation or honorarium/remuneration". Payment for pieceworks or deliverables, compensation for providing specialized knowledge, rewards for participating in experiments, etc., and other such "cases that do not correspond to employment" are paid as compensation or honorarium/remuneration.



Concept of "employment" or "non-employment"

Whether labor is categorized as employment or non-employment is determined on whether it is "labor under instructions and supervision". If, due to the nature of the work, it is difficult to determine whether it is employment or subcontract, take into overall consideration the four elements shown in the table below. If, in addition to the labor being performed under instructions and supervision, the consideration for the labor is calculated based on an hourly wage, the element strengthens the employment relationship.

Determination elements	Employment	Other than employment
1. Presence of freedom to refuse instructions or indications related to work requests and performance of professional duties Having freedom of refusal does not mean that labor is provided in subordination to someone else. Therefore, such freedom can be an important element that means there is no supervisor-employee relationship.	There is no freedom of refusal.	There is freedom of refusal.
2. Presence of instructions and supervision in the course of performing professional duties Receiving of specific instructions and orders regarding the contents of professional duties and execution procedures is an important element for determining that there is a supervisor-employee relationship. The giving of simple suggestions does not constitute a supervisor-employee relationship.	Instructions and supervision are received.	Instructions and supervision are not received.
3. Specification of workplace, actual time worked (presence of restrictions) The specification of a workplace and actual hours worked, and their corresponding management are important elements for determining that there is a supervisor-employee relationship.	Workplace and times are indicated.	Workplace and times are not indicated.

Determination elements	Employment	Other than employment
4. Whether it is permitted to provide work to another person in place of the person in question (presence of substitutability) If it is not allowable to provide work to another person in place of the person in question, and if it is not allowable to use an assistant according to the judgment of the person in question him/herself, they can be important elements for determining that there is supervisor-employee relationship.	Substitution of another person is not permitted.	Substitution of another person is permitted.

Examples of an employment relationship (salary)

All cases assume that the researcher shall carry out instructions and supervision and perform work management.

- Assistance work in research such as collecting documents or data and assisting experiments
- Document creation, data input work
- Assistance work for events

Examples of no employment relationship (honorarium/remuneration)

All cases assume that the researcher shall not (cannot) carry out instructions and supervision or perform work management.

- Operation involving deliverables (Examples: translation or proofreading in foreign languages, tape transcription, etc.)
- Work involving lectures or specialized instruction, advice, or the like
 E.g.: Inviting a researcher or the like as a guest speaker, panelist, commentator, reporter, or the like for a lecture meeting, symposium, or the like, requesting research cooperation including specialized instruction or advice, or the like, interpreting for an interview investigation, similar activity, or the like
- Experiment participants in clinical research, questionnaire / interview investigations

Furthermore, personnel costs and honorarium/remuneration cannot be paid in the following cases:

- A researcher (representative or partner) pays an honorarium/remuneration to himself/herself.
- A representative pays an honorarium/remuneration to a partner in the same research project, or a partner allotted a share of the grant-in-aid pays an honorarium/remuneration to a representative or partner of the same research project.

Note!

Even aside from the above cases, it is difficult to imagine circumstances where an honorarium/remuneration or the like would be paid to a faculty/administrative staff member of this University. If you are considering such payment, be sure to consult the person in charge of the budget in advance.

5.1.2 Restrictions on Employment (Cases where it is not Possible to Give Employment)

It may not be possible to employ persons in cases of examples 1 to 3 below.

If you are unsure whether employment is permitted or not, please inquire with the person in charge of the budget.

Example 1: Persons already employed by another university, company or other organization

Persons already employed by another university, company or other organization are limited according to the employment contract, Work Regulations and similar conditions of their current employer. Be sure to have the person to be employed confirm such conditions with his/her current employer beforehand as there are many cases where persons who are employed as full-time employees are not permitted to hold dual employment.

Example 2: Persons holding a Research Fellowship for Young Scientists from the Japan Society for the Promotion of Science

Persons holding a Research Fellowship for Young Scientists from the Japan Society for the Promotion of Science can receive compensation for labor or the like. However, in such a case, all the following items from 1 to 3 must be satisfied.

1. The execution of research for the research fellow's research project is not impeded.
2. The research fellow does not take a full-time position or the equivalent.
3. Before beginning work, the research fellow reports the content of the "Report for Received Compensation" (Specified Format) to the host researcher, the host researcher confirms that items 1 and 2 are met.

Reference

For details, check the "Conditions and Procedures Guidebook" distributed to research fellows at the time of employment.

 https://www.jsps.go.jp/j-pd/pd_tebiki.html

If you have any questions, please inquire with the Japan Society for the Promotion of Science or the RARA Office.

Example 3: Senior researchers and researchers at this University

Senior researchers and researchers at this University cannot be employed as it would constitute duplicate employment at this University

5.1.3 Points to Keep in Mind when Requesting Research Cooperation from Foreigners

Confirmation of work restrictions and obtaining permission to engage in activities other than those permitted under the status of residence

Foreigners who do not possess a visa status that permits employment cannot be employed as doing so constitutes illegal employment. Therefore, when employing a foreigner, it is necessary to check whether that person has been granted a visa status and residence period enabling work.

If that person has a visa status for which work is not permitted, he/she must obtain permission to engage in an activity other than that permitted by the status of residence previously granted or change to a visa status that permits performing work. Consult with the immigration office with jurisdiction over the area where the foreigner resides for information about procedures for applying for permission to engage in an activity other than that permitted by the status of residence previously granted.

Residence card

Work restrictions

The following statuses are possible: "Not permitted to work," "Only permitted to engage in employment activities as specified by the letter of designation," and "No work restrictions."

(Front)

(Reverse)



Visa Status

The visa status is shown here.

Residence Period

Make sure that the residence period is such that you are permitted to work.

Permission to engage in an activity other than that permitted by the status of residence

There is also "Permitted: Activities within scope listed on the Permit to Engage in an Activity Other Than That Permitted By the Status of Residence Previously Granted". In such a case, check the Permit to Engage in an Activity Other Than That Permitted By the Status of Residence Previously Granted.

Visa status	Permission to work
Study abroad, family stay, short-term stay, cultural activities, training, etc.	Not permitted to work. (Permission to engage in an activity other than that permitted by the status of residence is required in order to work.) * See the points listed below.
Engineering, humanities, international services, teaching, research, education, skills, etc.	Permitted to work within the scope stipulated by their status, such as an engineer in mechanical engineering, a language instructor, or an interpreter.
Permanent resident, spouse or child of Japanese national, spouse or child of permanent resident, long-term resident, special permanent resident	No work restrictions

Point 

- International students enrolled at this University do not need to obtain permission to engage in an activity other than that permitted by the status of residence previously granted if they engage in work duties that supplement their education or research at this University (such as TA or RA work duties, or work of a similar nature).
- Permission to engage in an activity other than that permitted by the status of residence previously granted is necessary if employing an international student of another university at this University. Furthermore, permission to engage in an activity other than that permitted by the status of residence previously granted is also required for visa status of "Cultural Activities", "Dependent", and "Trainee".

Note 

- Keep in mind that you cannot request the employee perform certain kinds of work, even if their visa status permits work.
- However, be sure to check with the individual as students receiving a scholarship might be prohibited from engaging in such part-time work by the provisions of their scholarship regardless of attending this or other universities.

The amount of time permitted for activities outside the scope of "Study Abroad" visa status is limited to working 28 hours or less per week and eight hours or less per day (40 hours or less per week) during long-term university vacation periods.

- * Please be aware that you must employ and manage employees in accordance with the restrictions on the employee's work conditions as well as laws and other systems.

Submission of residence card (photocopy of front and back)

If employing a foreigner, the employer is obligated to report the foreigner's name, visa status/period and similar information to Hello Work (Revised Employment Countermeasures Act, enacted on October 1, 2007). For this reason, it is necessary to submit copies of the residence card.

Furthermore, international students enrolled at this University do not need to obtain permission to engage in an activity other than that permitted by the status of residence previously granted if they engage in work duties that supplement their education or research at this University (such as TA or RA work duties, or work of a similar nature). But they will need to submit a copy of their residence card in such cases.

5.1.4 Tax Withholding

What is tax withholding?

Tax withholding refers to the system in which a business paying salary, compensation, or the like subtracts and pays the relevant tax, such as income tax, from the said salary, compensation, etc. The tax withheld is called "withholding tax", and it is paid by the 10th of the month following the month in which the applicable salary, compensation, or the like was paid. If the amount of withholding tax is incorrect, the payment of delinquency tax or additional tax may be required by the Tax Office. Therefore, this University must strive for accurate tax withholding.

Concept of the tax withholding amount

The table below describes the treatment of withholding tax for salaries and for compensation, honorarium/remuneration.

Category	Handling of tax withholding
For salary	As salaries for part-time work and the like are subject to tax as income, tax withholding is required. The amount of withholding tax is determined in accordance with the tax table category of the "Tax Amount Table". For details, refer to below link. ➡ "5.2.3 Tax Withholding in Salary" on P.107

Category	Handling of tax withholding
For compensation, honorarium/remuneration	<p>Withholding tax may or may not be required. For residents, this is determined by whether the work contents correspond to Art. 204 of the Income Tax Act. For non-residents*, this is decided by the location where the work is performed and the content of the work. For specific spending examples, refer to the following section.</p> <p>➡ "5.3.4(3) Examples of spending that differ depending on handling of withholding tax" on P.123</p>

- * Persons who have stayed in Japan for a period of 183 days or less during a year or a continuous 12-month period are considered to be non-residents for tax purposes.

5.2 Research Cooperation Based on Employment (Salary)

5.2.1 Employment Classifications of Human Resources

If employing human resources involved in research, the employment classification and procedures vary depending on the work goal, period, and other conditions.

Hire Human Resources Involved in Research

Appointed as adjunct research staff

Engage in work requiring specialized knowledge, technical skills, or the like for research support for a research project or the like carried out by a research organization.

Conditions	Employment classification	Major documents to be submitted
Not a student	Assistant researcher	<ul style="list-style-type: none"> Assistant Researcher Employment Application Form Assistant Researcher Fund Plan Resume
For students	Research assistant	<ul style="list-style-type: none"> Research Assistant Employment Application Form Research Assistant Fund Plan Resume

Employment procedures

Please refer to the application procedures listed on the Research Division

Employed as hourly-based employment staff

Personnel are hired on an hourly basis to request work necessary for executing research activities. There are three employment categories for hourly-based employment staff, depending on whether or not they are enrolled at a university and the content of their work (research assistance, faculty secretary). There are different procedures for each category.

Conditions	Employment classification	Major documents to be submitted
If enrolled at this University or APU	Student working part time	<ul style="list-style-type: none"> Notification of Working Conditions (Students Working Part Time)
If not enrolled at this University or APU	Adjunct administrative staff member (Research assistance)	<p><For employment for less than 6 months></p> <ul style="list-style-type: none"> Notification of Working Conditions (Adjunct Administrative Staff) <p><For employment of 6 months or more></p> <ul style="list-style-type: none"> Adjunct Administrative Staff Member (Research Assistance, Faculty Secretary) Employment Application Form
	Adjunct administrative staff member (Faculty secretary)	<ul style="list-style-type: none"> Adjunct Administrative Staff Member (Research Assistance, Faculty Secretary) Employment Application Form

Employment procedures

Employment procedures are explained in this Guidebook. For the procedures, refer to "[5.2.2 Employment Procedures for Hourly-based Employment Staff](#)" on [P.98](#).

Note!**Points to keep in mind when hiring a research assistant**

A single student cannot be employed as both a research assistant and academic research assistant (under responsibility of the Division of Academic Affairs) during the same period. (Excerpt from points to keep in mind for the "Application to Employ an Academic Research Assistant") From the perspective of labor management, in principle, research assistants cannot also be students working part time. If you are considering dual employment, please contact the person in charge of the budget.

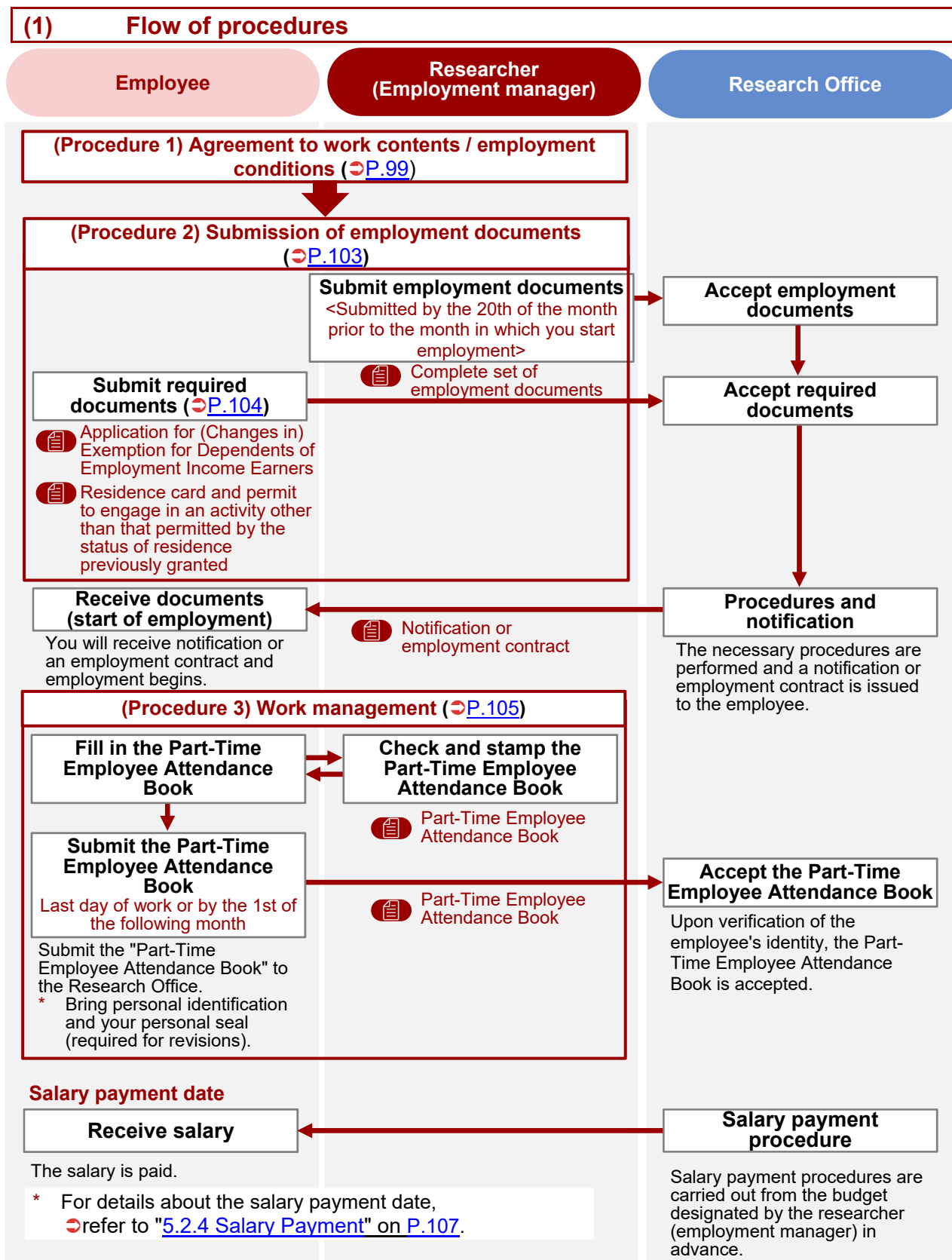
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If you possess external funds or the like, you can also employ research-related faculty members and administrative staff (with a monthly salary).

For details, see the Division of Research website or consult the affiliated Research Office.

5.2.2 Employment Procedures for Hourly-based Employment Staff

Researchers (employment managers) may use the following procedures to hire hourly-based employment staff (students working part-time and adjunct administrative staff members (research assistants or faculty secretaries)) to perform work necessary for executing research activities.



(2) Procedures**Procedure 1 Agreement to work contents / employment condition**

Both the researcher (employment manager) and the person to be employed (employee) confirm and agree on the work contents and employment conditions (hourly wage, employment period, etc.).

Note!**Points to keep in mind for employment by the Notification of Working Conditions**

- If the working hours and days are not fixed, the employment period should be less than six months. Also, please use a separate shift chart or the like to establish the working days and hours for employment. The Executive Office may request that you submit shift charts and the like for audits, tests, and the like.
- Also, if the work is completed and the contract is to be terminated during the employment period, give notice to the staff member by one month before the termination date.

Separate types of the "Notification of Working Conditions" will be prepared for "① Students working part time," "② Adjunct administrative staff members (research assistance)," and "③ Adjunct administrative staff members (faculty secretaries)" as follows.

① For student working part time

Create a separate "Notification of Working Conditions (Students Working Part Time)" for each position, and for each research fund that is source of employment.

Applicable parties	Persons enrolled at this University or APU (college/graduate student)																	
Employment period	<p>Period in which work is actually done (less than six months, applications made separately for spring and fall semesters)</p> <p>* For students working part time, please limit the actual work times to periods when the students do not have lectures or the like, in order to give priority to schoolwork. Also, regardless of the source of employment, please submit applications for less than six months, separately for spring and fall semesters.</p> <p>Example: If employed starting September 26, the maximum length is until March 24 of the following year.</p> <p>* Create a period of non-employment between each period of employment.</p> <p>* Please consult in advance for part-time employment spanning the spring and fall semesters during summer break or if you want to employ a student who is currently on leave to work part time.</p>																	
Working hours	Actual amount of time worked within 28 hours per week (within 8 hours per day) (actual amount of time worked within 40 hours during extended breaks)																	
Salary	<p>The following values will be set as the standard amount. * For details, see "Points to keep in mind" on P.102.</p> <table border="1"> <thead> <tr> <th></th><th>Category</th><th>Rate standard (per hour)</th></tr> </thead> <tbody> <tr> <td rowspan="6">Part-time research assistance</td><td>College student, college graduate, etc.</td><td>1,150 yen</td></tr> <tr> <td>Student or graduate of the first semester of a doctoral program (including students in a master's program or up to the second year in an integrated doctoral program)</td><td>1,300 yen</td></tr> <tr> <td>Student, graduate, or person who completed course without acquiring a degree in the second semester of a doctoral program (including 4-year doctoral programs or the 3rd year and later in an integrated doctoral program)</td><td>1,550 yen</td></tr> <tr> <td>Specialized work done with the qualifications of a nurse</td><td>1,900 yen</td></tr> <tr> <td>Specialized work such as counseling done with the qualifications of a clinical psychologist</td><td>4,000 yen</td></tr> <tr> <td>Part-time research administrative assistance</td><td>1,150 yen</td></tr> </tbody> </table>			Category	Rate standard (per hour)	Part-time research assistance	College student, college graduate, etc.	1,150 yen	Student or graduate of the first semester of a doctoral program (including students in a master's program or up to the second year in an integrated doctoral program)	1,300 yen	Student, graduate, or person who completed course without acquiring a degree in the second semester of a doctoral program (including 4-year doctoral programs or the 3rd year and later in an integrated doctoral program)	1,550 yen	Specialized work done with the qualifications of a nurse	1,900 yen	Specialized work such as counseling done with the qualifications of a clinical psychologist	4,000 yen	Part-time research administrative assistance	1,150 yen
	Category	Rate standard (per hour)																
Part-time research assistance	College student, college graduate, etc.	1,150 yen																
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	Specialized work done with the qualifications of a nurse	1,900 yen																
	Specialized work such as counseling done with the qualifications of a clinical psychologist	4,000 yen																
	Part-time research administrative assistance	1,150 yen																
Transportation expenses	<ul style="list-style-type: none"> ● Work on campus of affiliation: Cannot be paid ● Work outside campus of affiliation: Can be paid Submitted document: Part-time Commuting Transportation Expense Claim Sheet (Research Division Form 3-3) ● Work outside main workplace (business trip): Can be paid Submitted documents <ul style="list-style-type: none"> ➢ Before travel: Ritsumeikan University Statement of Travel Expenses (for students and persons outside the University) (Research Division Form 2-3) ➢ After travel: Domestic/Overseas Travel Report (Expense Report) (Research Division Form 2-4-1, 2-4-2) 																	

② For adjunct administrative staff member (research assistance)

Create a separate "Notification of Working Conditions (Adjunct Administrative Staff)" for each research fund that is the source of employment, and submit these each time a person is employed.

If the employment period is six months or more, create an employment application for each employee. The employee is granted annual paid vacation days. If there are any changes to the work conditions, budget to be used, or the like, promptly submit an application for the change.

Applicable parties	Persons not enrolled at this University or APU		
Employment period	Period in which work is actually done (from April 1 to March 31 of the following year at the longest)		
Working hours	Actual amount of time worked within 40 hours per week (within 8 hours per day)		
Salary	The following values will be set as the standard amount. * For details, see "Points to keep in mind" on P.102 .		
		Category	Rate standard (per hour)
	Part-time research assistance	College student, college graduate, etc.	1,150 yen
		Student or graduate of the first semester of a doctoral program (including students in a master's program or up to the second year in an integrated doctoral program)	1,300 yen
		Student, graduate, or person who completed course without acquiring a degree in the second semester of a doctoral program (including 4-year doctoral programs or the 3rd year and later in an integrated doctoral program)	1,550 yen
		Specialized work done with the qualifications of a nurse	1,900 yen
		Specialized work such as counseling done with the qualifications of a clinical psychologist	4,000 yen
	Part-time research administrative assistance		1,150 yen
	<p>* "Research administrative assistance" refers to paperwork-based work (or assistance) involved in research activities.</p> <p>* "Research assistance" refers to assistance in research activities (using specialized knowledge or technical skills).</p>		
Transportation expenses	<ul style="list-style-type: none"> ● Work at main workplace: Can be paid Submitted document: Part-time Commuting Transportation Expense Claim Sheet (Research Division Form 3-3) ● Work outside main workplace (business trip): Can be paid Submitted documents: <ul style="list-style-type: none"> ➢ Before travel: Ritsumeikan University Statement of Travel Expenses [for faculty holding two posts (part-time lecturers, teaching lecturers, visiting professors) / adjunct administrative staff] (Research Division Form 2-2) ➢ After travel: Domestic/Overseas Travel Report (Expense Report) (Research Division Form 2-4-1, 2-4-2) 		

③ For adjunct administrative staff member (faculty secretary)

The source of employment is limited to research environment enhancement funds, management fund of carried-over research funds, and private-sector accepted research funds.

If the employment period is six months or more, create an employment application for each employee. The employee is granted annual paid vacation days. If there are any changes to the work conditions, budget to be used, or the like, promptly submit an application for the change.

Applicable parties	Persons not enrolled at this University or APU		
Employment period	Period in which work is actually done (from April 1 to March 31 of the following year at the longest) * Persons employed before the end of AY 2015 are subject to transitional measures.		
Working hours	Actual amount of time worked within 40 hours per week (within 8 hours per day)		
Salary	The following values will be set as the standard amount. * For details, see " Points to keep in mind " on P.102 .		
		Category	Rate standard (per hour)
	Part-time research assistance	College student, college graduate, etc.	1,150 yen
		Student or graduate of the first semester of a doctoral program (including students in a master's program or up to the second year in an integrated doctoral program)	1,300 yen
		Student, graduate, or person who completed course without acquiring a degree in the second semester of a doctoral program (including 4-year doctoral programs or the 3rd year and later in an integrated doctoral program)	1,550 yen
		Specialized work done with the qualifications of a nurse	1,900 yen
		Specialized work such as counseling done with the qualifications of a clinical psychologist	4,000 yen
	Part-time research administrative assistance		1,150 yen
Transportation expenses	<ul style="list-style-type: none"> ● Work at main workplace: Can be paid Submitted document: Part-time Commuting Transportation Expense Claim Sheet (Research Division Form 3-3) ● Work outside main workplace (business trip): Can be paid Submitted documents: <ul style="list-style-type: none"> ➢ Before travel: Ritsumeikan University Statement of Travel Expenses [for faculty holding two posts (part-time lecturers, teaching lecturers, visiting professors) / adjunct administrative staff] [Research Division Form 2-2] ➢ After travel: Domestic/Overseas Travel Report (Expense Report) (Research Division Form 2-4-1, 2-4-2) 		

Points to keep in mind**1. Relationship between hourly rates and minimum wage**

- The salary can be set at the discretion of the researcher with the hourly rates listed above as a standard. However, an amount that is less than the minimum wages stipulated by the Ministry of Health, Labour and Welfare cannot be specified. The minimum wages vary depending on the prefecture. Refer to the website of the Ministry of Health, Labour and Welfare for details. Also note that the minimum wage is revised every year.

- The minimum wage for the place of work specified as the "main workplace" is applied. If this minimum wage is above the hourly rates listed above, this minimum wage for the place of work shall be considered the hourly rate when calculating the salary. If you have any questions about minimum wages, consult with the person in charge of the budget.
- If working at a location other than the "main workplace" (for business trips), the salary is calculated using the hourly rate set in advance in the Notification of Working Conditions or the like. For cases where the employee's actual place of work is in a prefecture where the Ritsumeikan Trust does not have an office, such as for telecommuting, please consult with the person in charge of the budget.

2. Payment of transportation expenses

- If it is clear that the main workplace is in a specific location off-campus and it is natural to pay commuting transportation expenses considering the number of work days and the like, a separate decision may be made. For details, consult with the person in charge of the budget.
- Commuting transportation expenses to the corresponding campus cannot be paid on days on which a part-time lecturer / teaching lecturer is working.

Procedure 2 Submission of employment documents

Documents submitted by researchers (employment managers)

Researchers (employment managers) must prepare the following employment documents and complete the procedures by the 20th of the month prior to the month in which employment begins. (Separate documents may need to be submitted depending on the employee.)



Employment classification (hourly-based employment staff)	Submitted documents (Major documents to be submitted)
Student working part time	<ul style="list-style-type: none"> ● Notification of Working Conditions (Students Working Part Time)
Adjunct administrative staff member (Research assistance, faculty secretary)	<p><For employment for less than 6 months></p> <ul style="list-style-type: none"> ● Notification of Working Conditions (Adjunct Administrative Staff) <p><For employment of 6 months or more></p> <ul style="list-style-type: none"> ● Employment Application Form

Procedures	
Students working part time (Persons enrolled at this University or APU)	Complete the procedure from the BCM menu [Employment Application]. Attach the submitted documents (employment documents) as electronic data.
Adjunct administrative staff (persons not enrolled at this University or APU)	Complete the documents to be submitted (employment documents) and submit them to the person in charge of the budget.

Documents submitted by the employee

Have the employee personally submit the following documents directly to the Research Office, as required.

This does not need to be submitted if the employment period is within two months.

Submitted documents	Explanation
Application for (Changes in) Exemption for Dependents of Employment Income Earners	<p>Because wages for hourly-based employment staff are subject to tax as income, this University withholds the tax and pays it on behalf of employees.</p> <p>Persons employed who will work continuously for more than two months between January and December 2025 and for whom this University will be the principal source of received wages must submit an application to the Research Office.</p> <p>Download the application from the URLs below.</p> <p> https://hr.support.ritsumei.ac.jp/hc/ja/article_attachments/31948467379737 (Japanese version)</p> <p> https://hr.support.ritsumei.ac.jp/hc/ja/article_attachments/31948467373593 (English version)</p> <ul style="list-style-type: none"> * For students working part time, the tax category of "Monthly Table 乙 (Otsu)" applies for withholding tax. Therefore, the said application does not need to be submitted. However, with only tax withholding and the year-end tax adjustment, differences arise in the amount of income tax that should be paid. Therefore, the individual should file a final tax return. * If an adjunct administrative staff member (research assistance / faculty secretary) submits this application, the tax category of "Monthly Table 甲 (Kou)" is applied for tax withholding. * An application cannot be submitted to two or more business offices at the same time. (If it has already been submitted at another office, tax category of Monthly Table 乙 (Otsu) is applied.)
Residence card and permit to engage in an activity other than that permitted by the status of residence previously granted	<p>These must be submitted to the Research Office for foreigners, excluding special permanent residents.</p> <p>For details, check ➡ "5.1.3 Points to Keep in Mind when Requesting Research Cooperation from Foreigners" on P.93.</p>

Procedure 3 Work management

As the work supervisor (manager) or host researcher, the researcher (employment manager) must give the employees instructions regarding their work, keep track of work conditions, and carry out appropriate management of the work.

Furthermore, the Research Office may check directly with the employee concerning the actual conditions of the work, salary payment status, and related matters.

Note!

- If there are any changes to the work conditions for an adjunct administrative staff member (research assistance / faculty secretary) employed using an employment application form, it becomes necessary to sign a "Memorandum on Changes to the Employment Contract". Please be careful to avoid normalizing work under conditions that are different from those written in the employment contract.
- Annual paid vacation may be granted depending not only the working days and working hours, but also the employment period. Therefore, please keep track of the employee's work conditions (including factors such as whether they are employed elsewhere in the University) to employ them and manage their work appropriately.

Work management using the "Part-Time Employee Attendance Book"

1. Filling in and checking the Part-Time Employee Attendance Book each work day

The work supervisor (manager) or host researcher should have the employee fill in the work performed that day and actual time worked each time he/she works in the "Part-Time Employee Attendance Book (Research Division Form 3-2)" and then confirm the contents thereof. If there are no discrepancies, the research supervisor signs it or applies his/her seal each time, and returns it to the employee.



Point

Print out the "Part-Time Employee Attendance Book (Research Division Form 3-2)" and use it for work management.

* Work management is not available on BCM.

2. Submitting the "Part-Time Employee Attendance Book"

The Part-Time Employee Attendance Book is created in monthly units, and it must be submitted in one of the following ways on the last work day of each month or no later than the first day of the following month (next following weekday if those days fall on a Saturday, Sunday, or holiday).

<If submitting as data>

- Submitted from the faculty member to the person in charge of accounting by e-mail attachment
- Submitted from the research assistance / faculty secretary to the person in charge of accounting by e-mail attachment (in this case, include the work supervisor (manager) in CC). However, this is, in general, not permitted for students.
- If working under multiple budgets, submit the documents together to the degree possible.

<If submitting directly to the Research Office>

- Bring it along with personal identification, such as your student ID, and your personal seal and submit it at the counter.

Submitted document**Part-Time Employee Attendance Book (Research Division Form 3-2)**

If the employee is working under multiple budgets, have the employee submit the "Part-Time Employee Attendance Books" at the same time. The Research Office will check for any discrepancies (overlaps) in the working hours or excess work.



Have the employee bring the following with him/her when submitting their "Part-Time Employee Attendance Book".

Item to bring	Explanation
Personal identification	Student ID, driver's license, insurance card, or other proof of identification
Personal seal	Required when making corrections to documents

Work conditions**1. Actual time worked**

The work supervisor (manager) or host researcher is responsible for making sure that the actual time worked is not excessively long.

Working hours refers to the workplace's determined starting time to ending time, and actual time worked (worked time) refers to the time actually spent engaged in work. Actual time worked is calculated in 15-minute units for each day (less than 15 minutes is rounded up).

- * The "work supervisor (manager)" should preferably be a faculty member or an administrative staff who has an employment relationship with this University. However, they may be a researcher in a position without an employment relationship (visiting researcher, project researcher, etc.) depending on the content of their work. However, regardless of their position, sufficient consideration should be given to employment security management (work contents and hours).

- * The "researcher in charge" must be a researcher who has an employment relationship with this University.

(1) Break times and holidays

In accordance with the Labor Standards Act, workers are entitled to a 45-minute break if working more than six hours in one day, and an hour break if working more than eight hours in one day, as well as one day holiday per week.

Example: Worked from 10:00 to 16:00 with a 1 hour break

Working hours: 6 hours (starting time to ending time at the workplace)

Actual time worked: 5 hours (Time actually spent engaged in work. The break time is not counted.)

2. Late-night, overtime and holiday work

In general, employees cannot be ordered to perform late-night work (work performed from between 22:00 to 5:00 of the following morning), overtime work (work where the actual time worked exceeds eight hours in one day, or 40 hours in one week), or holiday work (work every week with one-day holiday, or work every 4 weeks with four-day holiday).

The work supervisor (manager) (researcher) is responsible for making sure that work is performed as planned.

3. Extra pay

Extra pay as shown in the following table must be paid if the assignment of late-night, overtime, or holiday work is unavoidable.

General	Overtime work	25% or more
	Late-night work	25% or more
	Holiday work	35% or more

Overlapping pattern	Overlapping of overtime and late-night work	50% or more
	Overlapping of holiday and late-night work	60% or more
	Overlapping of holiday and overtime work	35% or more

* For assistant researchers and research assistants, any working hours exceeding 7.5 hours per day is considered "overtime work".

4. Annual paid vacation

If the employment period indicated in the Notification of Working Conditions or Adjunct Administrative Staff Member (Research Assistance, Faculty Secretary) Employment Application Form is six months or more, the employee is granted annual paid vacation days. Paid vacation for adjunct administrative staff members employed through funds other than public funds will be borne by the research funds.

5.2.3 Tax Withholding in Salary

Withholding tax on salaries is handled based on the appropriate column of the tax table category in the "Tax Amount Table" as shown below.

Category	Corresponding section of the category table of the tax table
Persons whose employment period is within two months	Column 丙 (Hei) (Daily table)
Persons to be employed who will work continuously for more than two months in the year (January to December) and for whom this University will be the principal source of received wages	Column 甲 (Kou) (Monthly table)
Persons to be employed who will work continuously for more than two months in the year (January to December) for whom this University will not be the principal source of received wages	Column 乙 (Otsu) (Monthly table)

5.2.4 Salary Payment

The take-home amount after taxes are withheld is transferred to the bank account indicated by the employee that is in his/her name (banks in Japan only).

Payment date	<ul style="list-style-type: none"> ● Student working part time / adjunct administrative staff member (research assistance / faculty secretary) exceeding 2 months Salary is transferred on the 25th (or next following weekday if the 25th is a Saturday, Sunday, or Holiday) of the following month of the month in which the work was performed. ● Adjunct administrative staff member (research assistance / faculty secretary) within 2 months Closest payment date after the work is completed ● Part-time lecturers and teaching lecturers at this University 20th of the following month (added as an allowance to the salary)
Issuance of payslips and withholding tax certificates	This University issues a payslip (every month) and year-end tax adjustment information.

* If the "Part-Time Employee Attendance Book" is submitted late or submitted with errors, the transfer date may be delayed until the next month.

5.2.5 Other (Social Insurance, Labor Insurance, Etc.)

Depending on an employee's prescribed working hours per week, employment period, and salary amount, it may be necessary to enroll in employment insurance and Private School Mutual Aid.

Regarding premiums and other costs generated by enrollment, the employee's share is deducted from his/her salary. Check the table below for the enrollment requirements for both employment insurance and Private School Mutual Aid. Note that all persons employed are enrolled in worker's accident insurance with all corresponding procedures performed and the payment of costs made by the Ritsumeikan Trust.

Student category	Employment period	Prescribed working hours per week	Salary amount*	Employment insurance	Private School Mutual Aid
College/graduate student Excluding college (or graduate) students using remote learning, night school, and part-time courses	Within 2 months	-	-	Not enrolled	Not enrolled
	More than 2 months	Less than 28.5 hours	-	Not enrolled	Not enrolled
		28.5 hours or more	-	Not enrolled	Enrolled
Not a college/graduate student (Including college (or graduate) students using remote learning, night school, and part-time courses)	Within 30 days	-	-	Not enrolled	Not enrolled
	31 days or more, within 2 months	Less than 20 hours	-	Not enrolled	Not enrolled
		20 hours or more	-	Enrolled	Not enrolled
	More than 2 months	Less than 20 hours	-	Not enrolled	Not enrolled
		20 hours or more, less than 28.5 hours	Monthly amount less than 88,000 yen	Enrolled	Not enrolled
			Monthly amount of 88,000 yen or more	Enrolled	Enrolled (Part-time worker)
		28.5 hours or more	-	Enrolled	Enrolled

* Calculate the salary amount using the following equation.

$$\text{Salary amount} = \text{Hourly wage} \times \frac{\text{Weekly prescribed working hours}}{37.5} \times \frac{1732.5}{12}$$

What should I do?

If an employee is enrolled in employment insurance or social insurance at another post outside of the University

If employing an individual who fulfills the requirements for enrolling in employment insurance or Private School Mutual Aid and is enrolled in employment insurance or social insurance at another post outside of the University, please consult with the Human Resources Section (person in charge of Private School Mutual Aid and employment insurance).

Using temporary staffing

A human resources outsourcing (provider of temporary employment) company can be used instead of employment. However, as only the human resources outsourcing companies that have signed a basic transaction contract with the Trust can be used, consult with the person in charge of the budget before contacting the human resources outsourcing company.

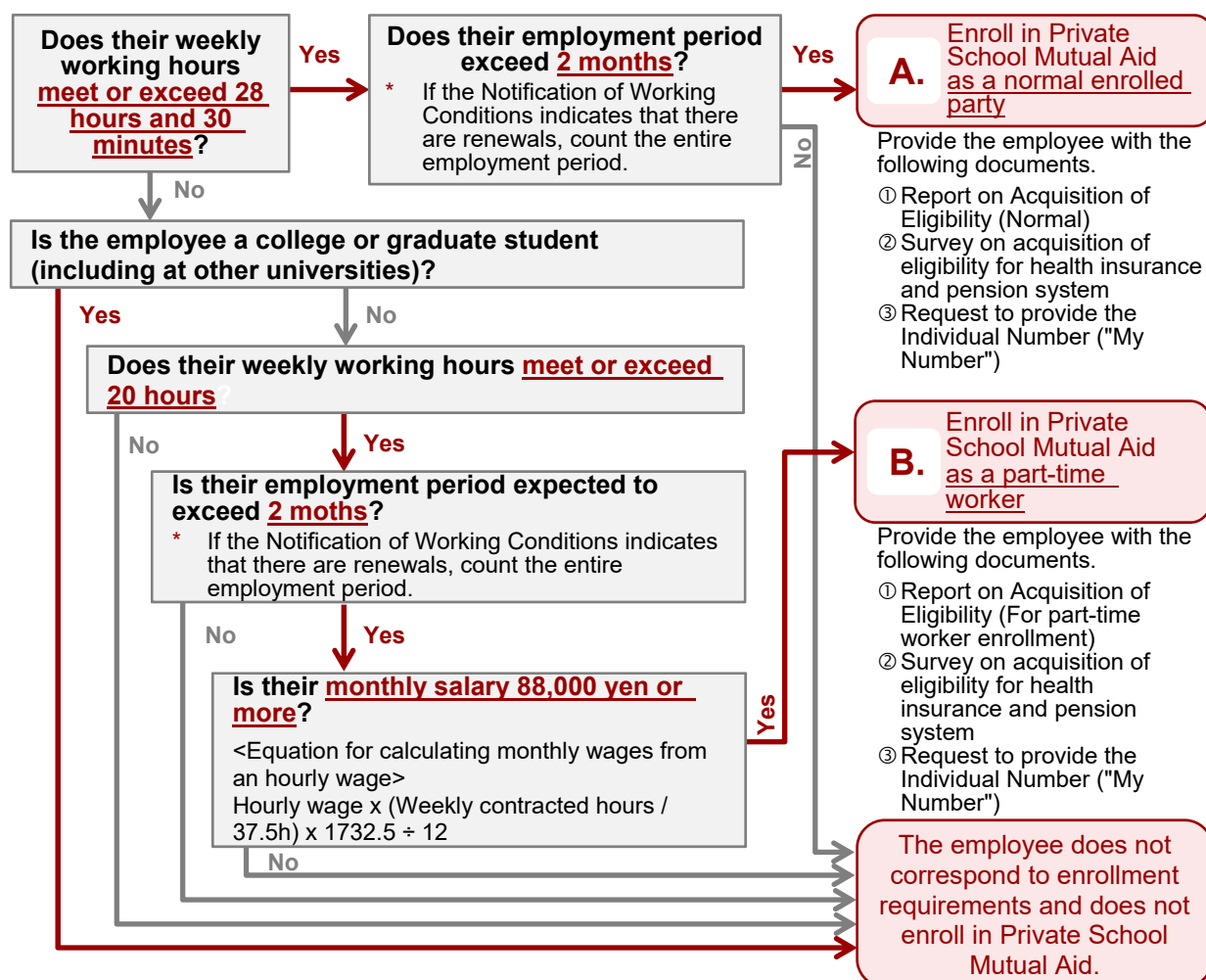
If utilizing the buyout program

To utilize the buyout program, you must apply in advance. For details, refer to the Ritsumeikan website.

Flowcharts for Enrollment Requirements

① Social insurance (Health insurance, pension, Private School Mutual Aid)

If it is clear that the employee has already formed an employment contract with another college or another budget of Ritsumeikan, check the enrollment requirement for the total working hours (areas underlined and in red text).

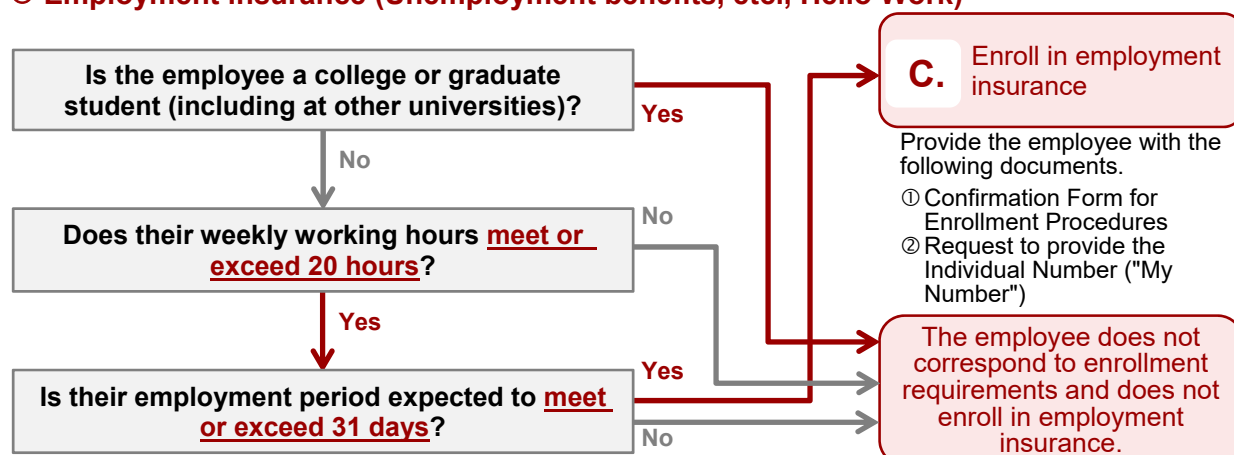


Note!

If the employee is enrolled in other social insurance, they lose their eligibility for their other social insurance on the same day that they enroll in Private School Mutual Aid.

The employee must carry out the withdrawal procedure for their other social insurance in parallel to the procedure for enrolling in Private School Mutual Aid.

② Employment insurance (Unemployment benefits, etc., Hello Work)



5.3 Research Cooperation Based on Matters Besides Employment (Compensation and Honorarium/Remuneration)

5.3.1 Compensation and Honorarium/Remuneration based on Deliverables

Consideration can be paid to an individual based on deliverables provided by an individual requested to perform such piecework where the work is not (or cannot be) directly subject to instructions/supervision or management by the researcher.

(1) Standard amount

The standard amounts and tax categories for translation, proofreading, and tape transcription are as follows. The amounts for compensation and honorarium/remuneration for other request contents, or when the researcher wishes to pay remuneration that exceeds the rate standard amount, must be set for each project and the amount of compensation and honorarium/remuneration must be approved within the Research Division.

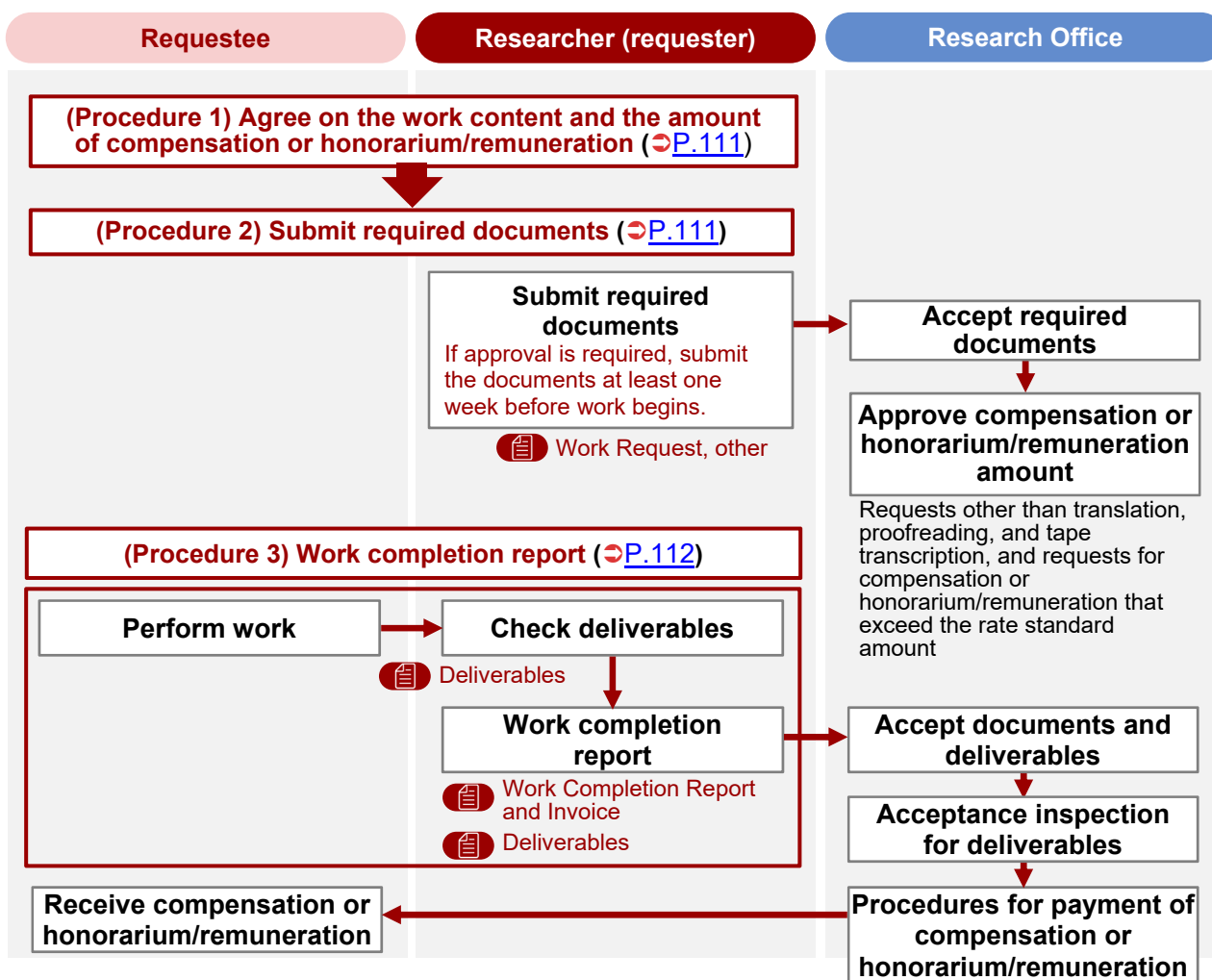
Rate standard and tax categories for translation, proofreading, and tape transcription

The rate standard shall be based on the amount of characters or words in the "original manuscript" used for the request (not the characters or words in the deliverables), and in general, use the amount of characters (not including spaces) for the Japanese, Chinese, and Korean languages, and the amount of words for English and other such languages.

Category	Rate standard (Amount including tax*)
Translation from Japanese/Chinese/Korean	4,800 yen per 400 characters
Translation from foreign languages other than the above	4,800 yen per 200 words
Proofreading of texts in Chinese/Korean	2,600 yen per 600 characters
Proofreading of texts in foreign languages other than the above	2,600 yen per 300 words
Transcription of tapes, Japanese tapes	10,000 yen per hour of tape
Transcription of tapes, foreign language tapes	15,000 yen per hour of tape

* "Amount including tax" for the rate standard indicates withholding tax.

Income tax is deducted from the standard amount. For details about how to handle withholding tax, see ["5.3.4 Tax Withholding for Compensation, Honorarium/Remuneration"](#) on [P.120](#).

(2) Flow of procedures**(3) Procedures****Procedure 1 Agree on the work content and the amount of compensation or honorarium/remuneration**

Both the researcher (requester) and the worker (requestee) confirm and agree on the work content and the amount of compensation or honorarium/remuneration.

Procedure 2 Submit required documents

The researcher (requester) creates and prepares the following required documents and performs the procedures.

Submitted documents	Explanation
Personalized Work Request (Deliverables, etc.) [Research Division Form 4-1]	
Source document	Submit the source document for translation / proofreading
Copies of documents showing the visa status and period of residency such as a residence card	To be submitted when requesting cooperation from a foreign national

Procedures	
Procedures that are performed on BCM	Complete the request application procedure from the BCM menu [Request Application / Work Completion]. Attach all documents required for submission as electronic data on BCM.
Procedures that are not performed on BCM	Create, prepare and submit the required documents such as "Personalized Work Request (Deliverables, etc.) [Research Division Form 4-1]" to the person in charge of the budget.

What should I do?

If you wish to pay compensation, honorarium/remuneration in excess of the rate standard amount for translation, proofreading, or tape transcription

Or, for requests other than translation, proofreading, or tape transcription

It is necessary to receive an approval for the compensation or honorarium/remuneration amount for each job within the Research Division. Fill in the desired compensation or honorarium/remuneration amount and the reason for that setting in the "Personalized Work Request (Deliverables, Etc.) [Research Division Form 4-1]" and then submit that at least one week before work begins.

Procedure 3 Work completion report

The researcher (requester) is required to fill in the Worker and Requester columns on the "Work Completion Report and Invoice (Deliverables, Etc.)" and submit it together with the deliverables.

Submitted documents
Work Completion Report and Invoice (Deliverables, Etc.) [Research Division Form 4-2]
Deliverables

- * Documents and deliverables must be submitted by a faculty member or researcher of this University.

Procedures	
Procedures that are performed on BCM	Complete the work completion report procedure from the BCM menu [Request Application / Work Completion]. Attach all documents required for submission as electronic data on BCM.
Procedures that are not performed on BCM	Submit the "Work Completion Report and Invoice (Deliverables, etc.)" and deliverables as documents or data.

An acceptance inspection of the deliverables will be performed by the Executive Office. Compensation or honorarium/remuneration will be paid by this University via bank transfer to the Japanese or overseas bank account of the person receiving the request (the worker).

5.3.2 Compensation, Honorarium/Remuneration for Lectures or Specialized Instruction/Advice

(1) Standard amount

The standard amounts and tax categories for "lectures" and "specialized instruction/advice" are as follows. If making a request to an individual who does not correspond to one of the categories below, or if you are not sure of which category to select, be sure to consult with the person in charge of the budget in advance. For details about how to handle withholding tax, see ["5.3.4 Tax Withholding for Compensation, Honorarium/Remuneration"](#) on [P.120](#).

① Lectures

Compensation can be paid to lecturers, guest speakers, panelists, commentators, reporters, moderators, and the like when holding a lecture meeting, symposium, workshop, or similar event.

Category		Rate standard 1 time (within 3 hours)*
S	Distinguished experts in related areas and company or organization representatives, and similar persons	100,000 yen
A	Presidents, vice presidents, or deans of other universities, and company or organization executive officers, and similar persons	50,000 yen
B	Faculty members of other universities, company or organization officers, persons with an official position and specialized qualifications, and similar persons	30,000 yen
C	Post-doctoral fellows or researchers from another University, persons with specialized qualifications, faculty/administrative staff member of this University, and similar persons	10,000 yen

* "[1 time (within 3 hours)]" includes pre-lecture and post-lecture meetings.

Point

- Invitees and the like can be paid not only compensation but also travel expenses (transportation expenses, daily allowance, and accommodation in accordance with the "Rules for the Provision of Travel Expenses for The Ritsumeikan Trust"). Therefore, specify whether travel expenses are required or not each time.
- When inviting a person from within Japan, the transportation expenses are calculated from the station closest to the home or affiliated organization of the invitee or the like. When inviting a person from outside Japan, the transportation expenses are calculated from the airport closest to the residence or affiliated organization of the invitee or the like.

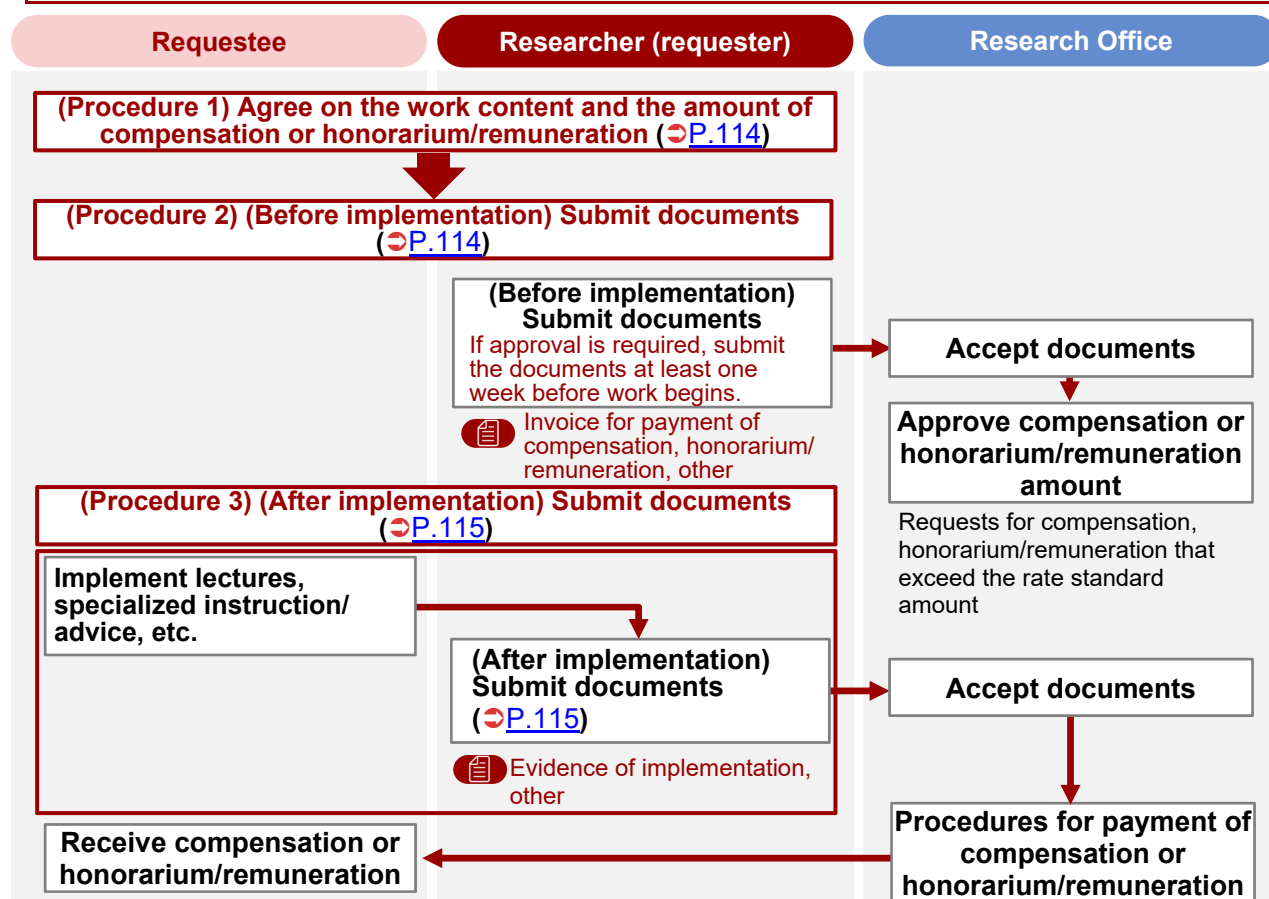
② Specialized instructions, advices, or the like

Compensation can be paid when receiving specialized knowledge from an expert, researcher, or the like in a related field. If accompanied by an interpreter, compensation can be paid to the interpreter as well.

Category		Rate standard [1 hour]
S	Distinguished experts in related areas and company or organization representatives, and similar persons	30,000 yen
A	Presidents, vice presidents, or deans of other universities, and company or organization executive officers, and similar persons	20,000 yen
B	Faculty members of other universities, company or organization officers, persons with an official position and specialized qualifications, and similar persons	10,000 yen

Category		Rate standard [1 hour]
C	Post-doctoral fellows or researchers from another University, persons with specialized qualifications, faculty/administrative staff member of this University, and similar persons	5,000 yen
D	Interpreting	7,300 yen

(2) Flow of procedures



(3) Procedures

Procedure 1 Agree on the work content and the amount of compensation or honorarium/remuneration

Both the researcher (requester) and the requestee confirm and agree on the work content and the amount of compensation or honorarium/remuneration.

Procedure 2 (Before implementation) Submit documents

The researcher (requester) creates and prepares the following documents and performs the procedures.

Submitted documents	Explanation
Invoice for Compensation, Honorarium/Remuneration Payment (Lectures, Specialized Instruction or Advice, Etc.) [Research Division Form 4-3]	
Document that confirms the date/time, location, etc.	(Event information, letter of request, e-mails, etc.)

Procedures	
Procedures that are performed on BCM	Complete the application procedure from the BCM menu [Request Application]. Attach all documents required for submission as electronic data on BCM.
Procedures that are not performed on BCM	Create and prepare the documents to be submitted and submit them to the person in charge of the budget.

- * When making a transfer to an overseas account, it is necessary to register the required information, such as the recipient account number, account name, address, country name, bank name, and branch name for the invitee or the like, in advance. Be sure submit the application to the person in charge of the budget in advance.

What should I do?

If you wish to pay compensation, honorarium/remuneration in excess of the rate standard amount for lectures or specialized instruction/advice

It is necessary to receive an approval for the compensation amount for each project within the Research Division. Fill in the desired compensation amount and the reason for that setting in the "Invoice for Compensation Payment (Lectures, Specialized Instruction or Advice, Etc.) [Research Division Form 4-3]" and then submit it.

When a letter of invitation and/or Business Trip Request Form is required

The University must issue an "invitation letter" or a "Business Trip Request Form", make a request to the person in charge of the budget.

Point

- The rules state that, "This University shall not pay any money to visiting cooperating researchers". However, compensation can be paid for the provision of services rendered different from the hosting theme when the contract was signed. The rate standard in this case will be handled in line with faculty members and administrative staff from this University.
- Payment of compensation to full-time faculty or administrative staff of this Trust is added to their earned income (it is subject to withholding tax in the same way as earned income).
- If the compensation amount is "take-home amount", the invitee or the like is paid the rate standard amount and then the withholding tax is separately paid from the research funds. If it is "including tax", the invitee or the like is paid the amount with the withholding tax subtracted.

When compensation and travel expenses are to be paid in cash on the day of the lecture, etc.

In general, compensation (including travel expenses) is transferred by this University to the Japanese or overseas bank account of the invitee or the like. However, if the invitee or the like does not have a bank account or requests to be paid in cash on the day the lecture meeting or the like is held, the University will prepare cash (Japanese yen) and a receipt [Research Division Form 4-6] in advance and hand that over to the faculty member or researcher of this University. For payments in cash, notify the person in charge of the budget at least three weeks before the lecture or the like is to be held.

- * Avoid having the faculty member or researcher of this University temporarily pay in cash himself/herself.
- * If you do not inform the Office regarding the payment in cash at least three weeks before the event is held, the University will not be able to prepare cash.

Procedure 3 (After implementation) Submit documents

The researcher (requester) submits the following documents to the person in charge of the budget after the lecture, special instruction/advice, etc.

Submitted documents	Explanation
Evidence of implementation (photos from that day, etc.)	
Receipt [Research Division Form 4-6]	Submit when compensation and travel expenses are paid in cash
<ol style="list-style-type: none"> 1. Invoice (or receipt) 2. Document that verifies flight information such as departure date, route, flight number, class, surcharges, taxes/imposts, etc. (For example, an itinerary.) 3. Document that verifies use of air travel for outbound trip (such as boarding pass stub [original]) 	Submit if the invitee or the like used air travel

What should I do?

If the invitee or the like temporarily paid the airfare himself/herself and requests to be paid in cash on the day the lecture meeting or the like is held

Submit a 1. Receipt and the 2. Itinerary above to the person in charge of the budget at least three weeks before the event is held.

Procedures	
Procedures that are performed on BCM	Complete the procedure from the BCM menu [Request Application]. Attach all documents required for submission as electronic data on BCM.
Procedures that are not performed on BCM	Create and prepare the documents to be submitted and submit them to the person in charge of the budget.

5.3.3 Compensation and Honorarium/Remuneration for Participants in Life Science and Medical and Health Research Involving Human Subjects and for Questionnaire / Interview Investigations

Various organizations have issued policies such as the Ethical Guidelines for Life Sciences and Medical and Health Research Involving Human Subjects in order to preserve the human dignity and protect the human rights of human participants in experiments during medical and health research involving human subjects, and also to ensure that researchers and related personnel can perform the research even more smoothly. Strictly observe the regulations stipulated in the Guidelines when carrying out life sciences and medical and health research involving human subjects.

Reference

- Ritsumeikan University "Researcher Ethics"
 http://www.ritsumei.ac.jp/research/member/study_ethic/se01.html/
- "Ethical Guidelines for Life Sciences and Medical and Health Research Involving Human Subjects", Ministry of Education, Culture, Sports, Science and Technology
 <https://www.mhlw.go.jp/content/000909926.pdf>
- Declaration of Helsinki (from the website of the Japan Medical Association)
 <http://www.med.or.jp/wma/helsinki.html>

Application to Research Ethics Review Committee

An application must be submitted to the Research Ethics Review Committee in advance when conducting the following research on human subjects.

- How to prevent disease through health care
- Improving diagnostic and treatment methods
- Medical research conducted to understand the causes and pathophysiology of diseases and to improve patients' QOL
- Research into the analysis of the human genome

Other research in natural sciences, psychology, sociology, and the like

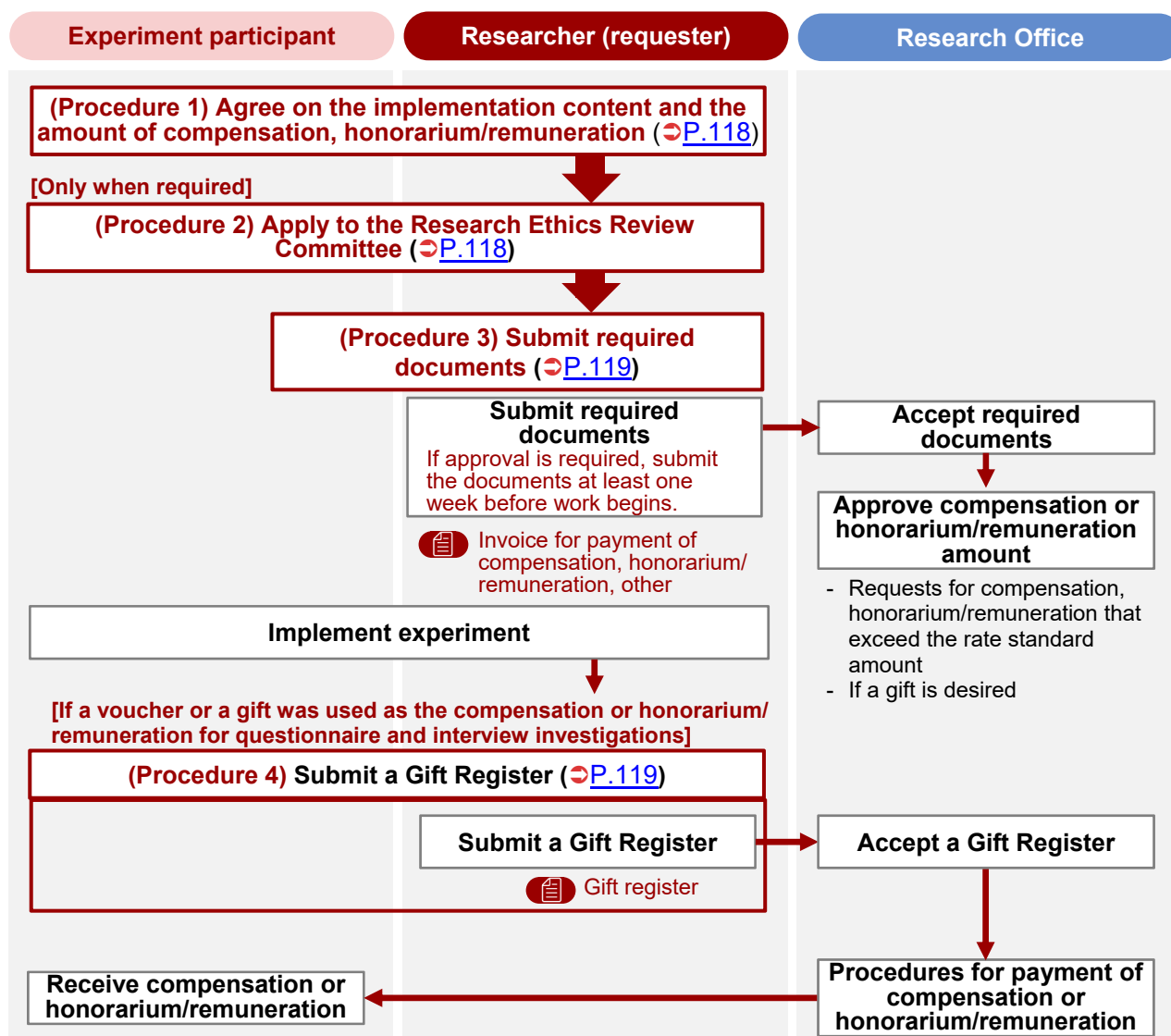
Rewards paid to participants in experiments for other natural sciences research and research such as psychology and sociology are also handled in the same manner as compensation to participants in life sciences and medical and health research involving human subjects. In these cases, it is not necessary to submit an application to the Ethics Review Committee. However, as an ethics review may be required for academic conference presentations, submissions of academic papers, applications for public research funds, and the like, please determine the necessity thereof before beginning research.

(2) Standard amount

The standard amounts and tax categories are as follows.

Category	Rate standard
Compensation or honorarium/remuneration for experiment participant (within 1 hour)	2,000 yen per time
Compensation or honorarium/remuneration for questionnaire (within 1 hour)	1,000 yen per case
Compensation or honorarium/remuneration for interview investigations	10,000 yen per case

- * Preliminary experiments will be handled as compensation or honorarium/remuneration (other cooperation in experiments). Submit an application for such projects. (Applications for reimbursed payments or for other expenses will not be accepted.)


(3) Flow of procedures**(4) Procedures****Procedure 1 Agree on the implementation content and the amount of compensation, honorarium/remuneration**

Both the researcher (requester) and the experiment participant confirm and agree on the implementation content and the amount of compensation or honorarium/remuneration.

Procedure 2 Apply to the Research Ethics Review Committee (if required)

If it is necessary to submit an application to the Research Ethics Review Committee, refer to the "Research Ethics Handbook" or the "Researcher Ethics" section of the Research Division website for details before consulting with the Executive Office of the Ethics Review Committee for Research of the Office of Research Environment Management or the Kinugasa Research Office.

Ritsumeikan University "Researcher Ethics"

 http://www.ritsumei.ac.jp/research/member/study_ethic/se01.html/


Procedure 3 Submit required documents

The researcher (requester) creates, prepares and submits the following documents to the Research Office.

- * If the submission of an application to the Research Ethics Review Committee is required, approval from the Committee is must be received before implementing the procedures.

Submitted documents	Explanation
Invoice for Compensation, Honorarium/Remuneration Payment (Experiment Participants, Questionnaire/Interview Investigations, Etc.) [Research Division Form 4-4]	
Documents that confirm the content of the experiment	Submit this form for compensation or honorarium/remuneration for experiment participants and for questionnaire and interview investigations.
Document that indicates reasonable grounds for payment of liability relief for the experiment participant (limited to cases where an application is submitted to the Ethics Review Committee)	Submit for compensation or honorarium/remuneration for experiment participant. For example, research plans and explanatory documents. Refer to the "Application for a Research Ethics Review of Research on person/people" and the "Application for a Research Ethics Review of Medical and Health Research on person/people" of the Ritsumeikan website for format examples.
Other	Document that shows cooperation was gained from the requestee (E.g.) Consent form, pictures of the experiment, list of experiment participants, etc.

Reference

- Application for a Research Ethics Review of Research on person/people
 <http://www.ritsumei.ac.jp/research/approach/ethics/mankind/>
- Application for a Research Ethics Review of Medical and Health Research on person/people
 <http://www.ritsumei.ac.jp/research/approach/ethics/iryo/>

Procedures	
Procedures that are performed on BCM	Complete the procedure from the BCM menu [Work Completion (Work Result Acceptance Inspection)]. Attach all documents required for submission as electronic data on BCM.
Procedures that are not performed on BCM	Create and prepare the documents to be submitted and submit them to the person in charge of the budget.

Procedure 4 Submit a Gift Register

If a voucher or a gift was used as the compensation or honorarium/remuneration for questionnaire and interview investigations, the researcher (client) submits the following documents to the person in charge of the budget.

Submitted document
Gift Register [Research Division Form 4-5]

5.3.4 Tax Withholding for Compensation, Honorarium/Remuneration

(1) Handling of tax withholding

Tax withholdings applied to compensation and honorarium/remuneration are handled based on the following table.

Affiliation of invitee	Request contents	Location performed	Tax withholding (Tax rate)	Remarks
Resident of Japan	Contents <u>fall under</u> Art. 204-1 of the Income Tax Act ^{*1}	In Japan Overseas	Withheld (10.21%)	^{*3}
	Contents that <u>do not fall under</u> Art. 204-1 of the Income Tax Act ^{*2}	In Japan Overseas	Not withheld	
Not resident of Japan	All request contents	In Japan	Withheld (20.42%)	^{*3} ^{*4}
	All request contents (For details on exceptions, refer to "Translation" in ^{*1} .)	Overseas	Not withheld	

^{*1} Examples that fall under Art. 204-1 of the Income Tax Act

Item	Points to keep in mind
Lecture (lecturer, guest speaker, panelist, commentator, reporter)	Regardless of the name, tax withholding is necessary due to a strong lecture component.
Translation	If compensation consists of consideration for fees of copyright usage or transfer in a case where a non-resident was requested to perform work, taxes must be withheld even if the work is performed outside Japan. (Handling varies depending on the country where the work was performed.)
Proofreading	-
Providing specialized knowledge	Subject to the withholding of taxes when advanced and specialized applied skills related to "science and technology" are required, except for cases pertaining solely to the humanities (Article 204, Paragraph 1, Item 2 of the Income Tax Act).
Interpreting	-

^{*2} Examples that do not fall under Art. 204-1 of the Income Tax Act

Item	Points to keep in mind
Questionnaire response	However, tax withholding is required if it is assumed that the content will be printed on a paper medium (including not only books or binders but also fliers) at the response stage and investigation stage.
Interview investigations (hearings, interviews, talks)	
Tape transcription	-
Moderator	-
Experiment participant	-

^{*3} Tax withholding is required also for travel expenses (transportation and accommodation expenses, and daily allowance) that are paid directly to the invitee or the like. (Tax withholding is required for travel expenses even if only travel expenses are paid without any payment of compensation.) However, tax withholding is not required for the corresponding amount if this University provides payment directly to the travel agent, means of transportation, hotel, or similar company based on the company's invoice (National Tax Agency - Income Tax Directive 204-4).

- *4 Exemption from withholding tax is possible if a tax convention has been signed between the country where the non-resident pays taxes and Japan (➡ "(2) Application to request a tax convention" on P.121).

Reference

Non-residents of Japan

Persons who have stayed in Japan for a period of 183 days or less during a year or a continuous 12-month period are considered to be non-residents for tax purposes. (Japanese citizens who meet these conditions are also considered as non-residents.)

(2) Application to request a tax convention

Tax conventions

Wages, compensation or honorarium/remuneration, and similar payments (including travel expenses) made to a non-resident require tax withholding with a rate of 20.42% on the total amount paid (including special income tax for reconstruction). However, invitees or the like who reside in a country that has signed a tax convention with Japan are exempt from taxation if they submit an application for applying the corresponding tax convention.

- * Withholding tax will be paid from the research funds if an application for applying a tax convention is not filed.

Reference

Countries where a tax convention is applicable

USA, Italy, United Kingdom, Australia, South Korea, China, Germany, France, etc.

Refer to the National Tax Agency website for details.

 <https://www.nta.go.jp/about/introduction/torikumi/report/2003/japanese/tab/tab31.htm>

Procedures to request application of a tax convention

To apply for a tax convention, it is necessary to submit application documents (which differ depending on the country) as stipulated by the corresponding tax convention.

- When applying for the application of a tax convention, a ministerial ordinance stipulates that the documents listed in ① to ④ on the next page must be submitted to the Tax Office before the day the actual person is paid the compensation or honorarium/remuneration.
- First submit items ① to ③ if "④ Certificate of Residence" will require some time to obtain, and submit the Certificate of Residence to the person in charge of the budget within three months after the payment date (must be received).
- If requesting to apply a tax convention and it is difficult to submit the documents required by the Tax Office beforehand, first pay the invitee or the like the take-home amount after deducting withheld tax from the take-home amount. Afterwards, submit the ⑤ Refund Claim in [Table 2] in addition to items ① to ④ when the invitee or the like is visiting the University, so that the amount deducted for taxes can be directly refunded from the Tax Office to the bank account (can be an account outside of Japan) of the person in question (approximately one to two months after).

Note

- If application of a tax convention is to be requested, request the invitee or the like to be sure to completely prepare the necessary documents beforehand.
- Be aware that an exemption cannot be applied if the documents cannot be prepared.

1. If the required documents can be submitted to the Tax Office before the date of payment to the invitee or the like

No.	Required documents
①	Application Form for Tax Convention, 2 copies (Original / Duplicate)
②	Submit copies of the corresponding pages (of the three items described below) from the passport including ones in the past in order to confirm stay requirements. (You can submit all pages for the past two years if there are many corresponding pages.) <ul style="list-style-type: none"> ● Page verifying identity of actual person (opened to page with photo and adjoining page) ● Page with entry permission stamps ● Page with entry/exit stamps
③	Attachment Form for Limitation on Benefits Article: For residents of countries listed below France, Australia, Germany, USA * Only the countries that require a submission even for short-term stays are listed. For details in other cases, please refer to the National Tax Agency's website, "Attachment Form for Limitation on Benefits Article (Form 17)."
④	Certificate of Residence: For residents of countries listed below France, Australia, Germany, USA * Limited to documents issued by the IRS.

* IRS (The Internal Revenue Service)

 <http://www.irs.gov/>

2. If the required documents cannot be submitted to the Tax Office before the date of payment to the invitee or the like (additional document)

In addition to ① through ④ above, the following document will also be required.

No.	Required document
⑤	Refund Claim

* All required documents must be submitted within three months after the compensation, etc. is paid.

Reference 

You can download the forms required for these procedures from the Human Resource and Accounting Web.

 <https://secure.ritsumei.ac.jp/staff-all/unitas/hrweb/procedure/payment.html/>

(3) Examples of spending that differ depending on handling of withholding tax

	Tax conventions	Amount paid for compensation, honorarium/remuneration	Amount paid for travel expenses
Invitees from within Japan	-	* If provisionally calculated with tax added: Take-home amount (specified amount) = Spending amount - Withheld tax 30,000 yen = 33,411 yen - 3,411 yen	50,000 yen = 55,685 yen - 5,685 yen
Invitee from outside of Japan	Procedures to be carried out	Spending amount (specified amount) = Take-home amount of invitee, etc. + Withheld tax 30,000 yen = 23,874 yen + 6,126 yen The withheld tax will be refunded to the invitee or the like at a later date so that the take-home amount is 30,000 yen.	Spending amount (specified amount) = Take-home amount of invitee, etc. + Withheld tax 50,000 yen = 39,790 yen + 10,210 yen The withheld tax will be refunded to the invitee at a later date so that the take-home amount is 50,000 yen.
	No procedures carried out	Take-home amount (specified amount) = Spending amount - Withheld tax 30,000 yen = 37,697 yen - 7,697 yen * Provisionally calculated with tax added	Take-home amount (specified amount) = Spending amount - Withheld tax 50,000 yen = 62,829 yen - 12,829 yen * Provisionally calculated with tax added

Spending amount: Amount spent from remaining research funds

Specified amount: Standard amount of compensation and honorarium/remuneration of this University, and travel expenses calculated according to the rules of this University

Take-home amount: The actual amount received by an invitee or the like

Withheld tax: Amount of tax withheld as income tax by this University

Tax rate: 10.21% for residents of Japan and 20.42% for non-residents