

PRP26.9 Appendix Table Honorarium, unit price, gratification, compensation etc. list

<Honorarium>

No.	Type of honorarium	Contents	Unit	Upper limit amount (yen)	Tax rate & Tax amount	Category of Income	Applicable clause in income tax law etc.	Consumption tax	Tax on related travel expense	Remarks	
1	BOG	Annual honorarium	Annual	500,000	Resident: See Monthly amount table "Otsu" column Non-resident: 500,000x20.42%=102,100Yen	Executive salary (Salary income)	Article 28 Article 161 Clause 8 Tax answer No. 1929	Non-taxable	-	Daily consultation and communication fees are included here.	
2		BOG meeting attendance	1 time	400,000	Assumed Travel 1day, Attendance 3 days, Travel 1 day in total of 5days: 80,000Yen/day Resident: See Daily amount table "Otsu" column Non-resident: 400,000x20.42%=81,680Yen	Executive salary (Salary income)	Article 185 Clause 1-2 "He" (Daily table: "Otsu" column) Article 161 Clause 8 Tax answer No. 1929	Non-taxable	Do not need to withhold tax	This is not applied when the members attend the meeting by the tele-conference.	
3		BOG meeting attendance by tele-conference	1 time	80,000	Resident: See Daily amount table "Otsu" column Non-resident: 80,000x20.42%=16,336Yen	Executive salary (Salary income)	Article 185 Clause 1-2 "He" (Daily table: "Otsu" column) Article 161 Clause 8 Tax answer No. 1929	Non-taxable	-	This is applied when the meeting itself is organized as tele-conference.	
4	BOC	Annual honorarium	Annual	40,000	Resident: See Monthly amount table "Otsu" column Non-resident: Tax withholding not required for services provided outside of Japan	Salary income	Article 28 Article 161 Clause 8	Non-taxable	-	Daily consultation and communication fees are included here.	
5		BOC meeting attendance	1 time	40,000	Assumed in total 2 days for Travel & Attendance: 20,000Yen/day Resident: See Daily amount table "Otsu" column Non-resident: 40,000x20.42%=8,168Yen	Salary income	Article 185 Clause 1-2 "He" (Daily table: "Otsu" column) Article 161 Clause 8	Non-taxable	Do not need to withhold tax	This is not applied when the members attend the meeting by the tele-conference.	
6		BOC meeting attendance by tele-conference	1 time	20,000	Resident: See Daily amount table "Otsu" column Non-resident: Tax withholding not required for services provided outside of Japan	Salary income	Article 185 Clause 1-2 "He" (Daily table: "Otsu" column) Article 161 Clause 8	Non-taxable	-	This is applied when the meeting itself is organized as tele-conference.	
7	Honorarium for review	Contract Review Committee	1 time	50,000	Resident: See Daily amount table "Otsu" column Non-resident: 50,000x20.42%=10,210Yen	Salary income	Article 185 Clause 1-2 "He" (Daily table: "Otsu" column) Article 161 Clause 8	Non-taxable	Tax exempt (Income tax basic notice9-5)		
8A		Institutional Review Committee	Meeting attendance honorarium for Institutional Review Committee	1 time	40,000	Resident: See Daily amount table "Otsu" column Non-resident: 40,000x20.42%=8,168Yen	Salary income	Article 185 Clause 1-2 "He" (Daily table: "Otsu" column) Article 161 Clause 8	Non-taxable	Tax exempt (Income tax basic notice9-5)	Human subjects committee, animal care & use committee, radiation safety committee, committee's facility inspection etc. Applicable to external experts who conduct equivalent work by OIST's request.
8B			Annual honorarium for Institutional Review Committee	Annual	Member 120,000 Chair 170,000	Resident: See Monthly amount table "Otsu" column	Salary income	Article 185 Clause 1-2 "He" (Monthly table: "Otsu" column) Article 161 Clause 8	Non-taxable	Tax exempt (Income tax basic notice9-5)	Includes phone and email consultation fees, communication expenses, written and expedited review fees, and gas and toll expenses in Okinawa. Transportation expenses (except for personal vehicle) will be provided/reimbursed separately. Applicable to external experts who conduct equivalent work by OIST's request.
9		Proposal Examination Committee	1 time	30,000	Resident: See Daily amount table "Otsu" column Non-resident: 30,000x20.42%=6,126Yen	Salary income	Article 185 Clause 1-2 "He" (Daily table: "Otsu" column) Article 161 Clause 8	Non-taxable	Tax exempt (Income tax basic notice9-5)		
10		Faculty Review	1 time	50,000	Resident: See Daily amount table "Otsu" column Non-resident: 50,000x20.42%=10,210Yen Non-resident: Tax withholding not required for services provided outside of Japan	Salary income	Article 185 Clause 1-2 "He" (Daily table: "Otsu" column) Article 161 Clause 8	Non-taxable	Tax exempt (Income tax basic notice9-5)	Tenure Review, Promotion Review, etc.	
11		Research Unit Review	1 time	200,000	Resident: See Daily amount table "Otsu" column Non-resident: 200,000x20.42%=40,840Yen Non-resident: Tax withholding not required for services provided outside of Japan	Salary income	Article 185 Clause 1-2 "He" (Daily table: "Otsu" column) Article 161 Clause 8	Non-taxable	Tax exempt (Income tax basic notice9-5)	Research Unit Review, etc.	
12		External Examiner for Thesis Proposal or Thesis	1 time	50,000	Resident: See Daily amount table "Otsu" column Non-resident: 50,000x20.42%=10,210Yen	Salary income	Article 185 Clause 1-2 "He" (Daily table: "Otsu" column) Article 161 Clause 8	Non-taxable	Tax exempt (Income tax basic notice9-5)		
13		Review of materials and submission of comments (absence from a committee meeting)	1 time	10,000	Resident: See Daily amount table "Otsu" column Non-resident: Tax withholding not required for services provided outside of Japan	Salary income	Article 185 Clause 1-2 "He" (Daily table: "Otsu" column) Article 161 Clause 8	Non-taxable	Tax exempt (Income tax basic notice9-5)	Provided in case a committee member can not attend the meeting, etc.	
14		Written Review and Expedited Review	1 time	10,000	Resident: See Daily amount table "Otsu" column Non-resident: Tax withholding not required for services provided outside of Japan	Salary income	Article 185 Clause 1-2 "He" (Daily table: "Otsu" column) Article 161 Clause 8	Non-taxable	Tax exempt (Income tax basic notice9-5)		
15A		Grant Facilitator (on-site)	1 time	30,000	Resident: See Daily amount table "Otsu" column Non-resident: 30,000x20.42%=6,126Yen	Salary income	Article 185 Clause 1-2 "He" (Daily table: "Otsu" column) Article 161 Clause 8	Non-taxable	Tax exempt (Income tax basic notice9-5)	Request examination of several applications at one time	
15B		Grant Facilitator (off-site)	1 time	20,000	Resident: See Daily amount table "Otsu" column Non-resident: Tax withholding not required for services provided outside of Japan	Salary income	Article 185 Clause 1-2 "He" (Daily table: "Otsu" column) Article 161 Clause 8	Non-taxable	Tax exempt (Income tax basic notice9-5)	Request examination of several applications at one time	

No.	Type of honorarium		Contents	Unit	Upper limit amount (yen)	Tax rate & Tax amount	Category of Income	Applicable clause in income tax law etc.	Consumption tax	Tax on related travel expense	Remarks
16	Industrial doctor	Industrial doctor	Honorarium for industrial doctor	1 month	100,000	Resident: See Monthly amount table "Otsu" column	Salary income	Article 185 2 "i"	Non-taxable	-	The standard number of visit is once per month. For additional visits, additional honorarium defined by individual contract may be paid.
17	Allowance for visiting professor	Allowance for visiting professor (Professor level)	Allowance for visiting professor for their participation of OIST's research projects, attendance of research meetings, preparation of materials, technical advice on research etc.	1 month	See remarks	Resident: See Monthly amount table "Otsu" column Non-resident: 20.42%	Salary income	Article 185 Clause 1-2 "i" (Monthly table: "Otsu" column) Article 161 Clause 8	Non-taxable	Tax exempt (Income tax basic notice9-5)	The amount should be set based on the contents of work, career and background of the person and approved in the kessai. Withholding amount varies based on the amount of honorarium
18	Honorarium for speech	Special speech	Honorarium for seminars or equivalent lectures by Certified public accountant, Company Presidents, Emeritus professors, etc.	1 time	100,000	Resident: 10.21% Non-resident: 20.42% (When tax waiver based on the tax treaty is applied: 0%)	Compensation and fees etc.	Article 204 Clause 1-1 Article 161 Clause 2	Taxable	Need to withhold tax	Certified public accountant, Company Presidents, Emeritus professors, Special speakers approved by the president, etc.
19		General speech	Honorarium for guest speakers at workshops, seminars and lectures for their general lecture	1 time	30,000	Resident: 10.21% Non-resident: 20.42% (When tax waiver based on the tax treaty is applied: 0%)	Compensation and fees etc.	Article 204 Clause 1-1 Article 161 Clause 2	Taxable	Need to withhold tax	Workshop or seminar lecturer *note1: per diem can be added *note2: if working longer than standard, up to 20,000 yen can be added upon budget supervisor's approval.
20	Demonstration & practical trainings	Demonstration & practical trainings	Honorarium for demonstration of experiment and/or practical trainings	1 time	30,000	Resident: 10.21% Non-resident: 20.42% (When tax waiver based on the tax treaty is applied: 0%)	Compensation and fees etc.	Article 204 Clause 1-1 Article 161 Clause 2	Taxable	Need to withhold tax	
21	Honorarium for performance	Performance	Honorarium for the dance/music performance at an occasion such as entrance ceremony of students (e.g. Ryukyu dance)	1 time	52,000	Resident: 10.21% Non-resident: 20.42% (When tax waiver based on the tax treaty is applied: 0%)	Compensation and fees etc.	Article 204 Clause 1-1 Article 161 Clause 2	Taxable	Need to withhold tax	Tax withholding not required when OIST request performance to an association or group and pay the all members honorarium to their leader
22		Performance (Students)	Honorarium for the dance/music performance by student performers at an occasion such as entrance ceremony of students (e.g. Ryukyu dance)	1 time	12,000	Resident: 10.21% Non-resident: 20.42% (When tax waiver based on the tax treaty is applied: 0%)	Compensation and fees etc.	Article 204 Clause 1-1 Article 161 Clause 2	Taxable	Need to withhold tax	Tax withholding not required when OIST request performance to an association or group and pay the all members honorarium to their leader
23	Research participants	Research participants	Honorarium for research participants in return for their cooperation	1 hour	1,600	Tax withholding not required (No applicable items in Article 204 Clause 1)	-	N/A	Taxable	Do not need to withhold tax	
24	Honorarium for economic experiments	Participation remuneration	Honorarium for the participation for the economic experiments	1 hour	1,600	Tax withholding not required (No applicable items in Article 204 Clause 1)	-	N/A	Taxable	Do not need to withhold tax	
25		Achievement remuneration	Honorarium for the achievement at the economic experiments	1 time	See remarks	Tax withholding not required (No applicable items in Article 204 Clause 1)	-	N/A	Taxable	Do not need to withhold tax	Should stay within the approximately same amount as participation remuneration
26	Blood collection	Blood collection annual honorarium	Blood sampling from volunteers to clinics for OIST research	Annual	10,000	Tax withholding not required (No applicable items in Article 204 Clause 1)	-	N/A	Taxable	-	Need to submit a copy of contract upon application and payment
27		Blood collection (each time)	Blood sampling from volunteers to clinics for OIST research	1 time	1,000	Tax withholding not required (No applicable items in Article 204 Clause 1)	-	N/A	Taxable	-	Need to submit a copy of contract upon application and payment
28	Honorarium for provision of basic labor	Part time work (by Students etc.)	Honorarium for the provision of basic labor such as material collections, reception work for events etc. (Basic labor within 2 months)	1 hour	1,600	If "application for exemption for dependents, etc." is submitted Exemption for working student is applied → Amount in Monthly amount table or Daily amount table's "Kou" column, Number of dependent "1" (Non-taxable when the monthly salary is below 119,000Yen or daily salary is below 4,000yen)	Salary income	"How to count the number of dependent" in withholding tax table	Non-taxable	-	If "Application for exemption for dependents, etc." is not submitted and exemption for working student is not applied → (tax answer No.2514) ◎If employed continuously less than 2 months: Daily table "Hei" column ◎If employed continuously more than 2 months: Daily table "Otsu" column *If employed continuously more than 2 months, it will be paid as "Salary" by HR
29	Others	None of the above	None of the above	-	-	-	-	-	-	-	Prior approval of VPFM is necessary

*Please use "Honorarium" menu of ERP to proceed with payment.

*If it is not listed in this table, please follow the procedures below.

1. If it is used multiple times in the future, it should be applied with the form "Creation of a New Honorarium Category."

2. If it is a one-off case, it should correspond to "Others" and require an approval by VPFM.

*When OIST pays travel expenses (ticket fee, accommodation) directly to travel agencies and/or hotels and when the actual costs are reimbursed to the guests based on the receipts, tax withholding is not necessary.

Note:

Items listed below will not be treated as "honorary."

<Items processed through the "Direct payment" >

No.	Type of honorarium		Contents	Unit	Upper limit amount (yen)	Tax rate & Tax amount	Category of Income	Applicable clause in income tax law etc.	Consumption tax	Tax on related travel expense	Remarks
1	Lawyer fee					Resident: 10.21% Non-resident: 20.42% (When tax waiver based on the tax treaty is applied: 0%)	Compensation and fees etc.	Article 204 Clause 1-2	Taxable	Need to withhold tax	
2	Others based on contracts	Others based on contracts	Honorarium based on the new contracts which none of the above is applied	-	-	-	-	-	-	-	Prior approval of VPF is necessary