

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: 15,312Yen (500,000÷12months=41,667Yen、41,667x3.063%=1,276Yen/month、1,276x12=15,312Yen) (Monthly amount table: "Otsu" column) Non-resident: 500,000x 20.42%=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: 160,320Yen (Daily amount table: "Otsu" column) 32,064Yen/day Non-resident: 400,000x 20.42%=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: 32,064Yen (Daily amount table: "Otsu" column) Non-resident: 80,000x 20.42%=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: 1,224Yen (40,000÷12months=3,333Yen、3,333x3.063%=102Yen/month、102x12=1,224Yen) 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: 12,620Yen (Daily amount table: "Otsu" column) 6,310Yen/day Non-resident: 40,000x 20.42%=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: 6,310Yen (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 meeting attendance	Contract Review Committee	1 time	50,000	Resident: 19,812Yen (Daily amount table: "Otsu" column) = 12,870Yen+(50,000-33,000)*40.84% Non-resident: 50,000x 20.42%=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)		
8		Institutional Review Committee	Honorarium for attendance to Institutional Review Committee	1 time	40,000	Resident: 15,728Yen (Daily amount table: "Otsu" column) = 12,870Yen+(40,000-33,000)*40.84% Non-resident: 40,000x 20.42%=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.
				Annual	Member 120,000 Chair 170,000	Please consult Financial Management Division.	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.
9		Proposal Examination Committee	1 time	30,000	Resident: 11,330Yen (Daily amount table: "Otsu" column) Non-resident: 30,000x 20.42%=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 Research Review – participating in online meeting	1 time	50,000	Resident: 19,812Yen (Daily amount table: "Otsu" column) = 12,870Yen+(50,000-33,000)*40.84% 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)		
11	Faculty Research Review – participating in on-site	1 time	100,000	Resident: 40,232Yen (Daily amount table: "Otsu" column) = 12,870Yen+(100,000-33,000)*40.84% Non-resident: 100,000x 20.42%=20,420Yen	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)			
12	External Examiner for Thesis Proposal or Thesis	1 time	50,000	Resident: 19,812Yen (Daily amount table: "Otsu" column) = 12,870Yen+(50,000-33,000)*40.84% Non-resident: 50,000x 20.42%=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	Honorarium for document review	Review of materials and submission of comments (absence from a committee meeting)	1 time	10,000	Resident: 1,770Yen (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.	
14		Written Review and Expedited Review	1 time	10,000	Resident: 1,770Yen (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)		
15		Faculty Research Review – submission of written report	1 time	50,000	Resident: 19,812Yen (Daily amount table: "Otsu" column) = 12,870Yen+(50,000-33,000)*40.84% 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)		

Honorarium Table 謝金テーブル (Eng)

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 time	60,000	Monthly amount table "Otsu" column 60,000 x 3.063% = 1,837 Yen (Rounded down below 1 yen)	Salary income	Article 185 2 "i"	Non-taxable	—	
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% : 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 notice 9-5)	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, 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	Internship allowance	Internship allowance	Allowance for interns	1 day	2,400	Tax withholding not required (No applicable items in Article 204 Clause 1)	—	N/A	Taxable	Do not need to withhold tax	Same amount as per diem in Travel PRP (Not taxable if the amount is equivalent to actual expense)
29	Others	None of the above	None of the above	—	—	—	—	—	—	—	Prior approval of VPF is necessary

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

*In the event that the items cannot be found on this table

1. If it will be used many times in the future, it will be registered in ERP by "Creation of a New Honorarium Category" application

2. If it is one-off case, it will be treated as "Others", which needs VPF's approval

*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 "honorarium."

<Items paid as "Salary" by HR>

No.	Type of honorarium	Contents	Unit	Upper limit amount	Tax rate & Tax amount	Category of Income	Applicable clause in income tax law etc.	Consumption tax	Tax on related travel expense	Remarks
1	Honorarium for tutors for international students	Peer mentors	1 hour	1,000	If "Application for exemption for dependents, etc." is submitted Exemption for working student is applied⇒ Amount in Monthly amount table's "Kou" column, Number of dependent "1"(Non-taxable when the monthly salary is below 119,000Yen)	Salary income	"How to count the number of dependent" in withholding tax table	Non-taxable	Need to withhold tax	If "Application for exemption for dependents, etc." is not submitted and exemption for working student is not applied⇒ (tax answer No.2514) ①If employed continuously less than 2 months: Daily table"Hei" column ②If employed continuously more than 2 months: Daily table"Otsu" column
2		Commuting support for peer mentors	1 month	To be paid based on the commuting distance	Non taxable with in the "non taxable amount" in the Enforcement ordinance	Salary income	Article9①5 Enforcement ordinance20-2	Non-taxable	—	
3	Honorarium for provision of basic labor	Part time work (by Students etc.)	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) ①If employed continuously less than 2 months: Daily table"Hei" column ②If employed continuously more than 2 months: Daily table"Otsu" column

<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	—	—	—	—	—	—	—	Prior approval of VPF is necessary