

## NOTICE

This document has been translated from the official Japanese language version “公的資金マニュアル”, issued as of April 1, 2016, into English solely for the convenience of international researchers, faculty members, and staff. In case of any discrepancies, the latest edition of Japanese original will prevail.

Regarding the forms, refer to “List of Forms for Use of Public Funds” (p38). English version forms are not ready. Fill out the Japanese version forms which are downloadable from the following URL.

If there is any difficulty in filling out the Japanese version forms, consult with the appropriate administrative section.

[URL]:<http://www.rcp.keio.ac.jp/ora/others/tokutei/rules/index.html>

# Manual for Use of Public Funds

Accounting and Administrative Procedures  
under the Keio University Regulations Regarding Use of Public Funds



April 1, 2016  
Translated into English on Oct 13, 2016

Keio University

Income tax withholding	p. 19
Income tax convention	p. 31
Receiving inspections	p. 36
Reimbursement	p. 37
Rate calculations	p. 37

## Common Items

Goods expenses	p. 7
Equipment	p. 8
Consumables	p. 9, 10
Books as assets	p. 12, 13

## Goods Expenses

Project faculty/researchers	p. 15
Part-time employees	p. 15
Temporary employees	p. 15
Honoraria	p. 17

## Personnel Expenses/Honoraria

Domestic business travel	p. 21
Overseas business travel	p. 23
Students' activities	p. 26
Guests from within Japan	p. 27
Guests from Overseas	p. 28
Transportation Expenses	p. 29
Division of Travel Expenses	p. 30

## Travel Expenses

Meeting expenses	p. 33
Outsourcing/subcontracting	p. 34
Printing/bookbinding	p. 35
Communication/transport	p. 35
Utilities	p. 35
Conference participation	p. 35
Conference participation (including social gatherings)	p. 35
Internet usage	p. 35

## Other

# Introduction

This Manual describes the rules and procedures that Keio University faculty/staff are required to follow for actual use of public funds. This Manual supplements the Regulations Regarding Use of Public Funds (hereafter “Public Fund Rules”) (pp. 40-47).

## ■ Regulations Regarding Use of Public Funds

The “Rules on Use of Special Research Funds” have been administered since the rules were first established in 2007. For the past few years, educational subsidies from the national government, etc., have increased. Therefore, this requires Keio University to maintain well-documented, uniform rules for standards for spending these educational grants. Accordingly, the “Regulations Regarding Use of Public Funds” were issued in the 2013 fiscal year based on the previous “Rules on Use of Special Research Funds.”

## ■ Manual for Use of Public Funds

This Manual is reviewed and revised every year. Moreover, we may provide updates to the manual throughout the academic year. When doing so, we make the most up-to-date version available online at the following URL. Check regularly to make sure you have the latest version.

Keio Manual for Use of Public Funds



<http://www.rcp.keio.ac.jp/ora/others/tokutei/rules/index.html>

As it is impossible to include all likely cases and interpretations of the rules, there may be certain situations that are not covered within scope of the Manual. Feel free to consult with the appropriate administrative section regarding any matters that remain unclear.

For any specific matters or concerns related to the Manual, consult with the appropriate administrative section on your campus. To submit opinions or requests regarding the Manual, contact the Office of Research Development and Sponsored Projects at [koteki\\_staff@adst.keio.ac.jp](mailto:koteki_staff@adst.keio.ac.jp).

\*In principle, each campus' research administration division is responsible for overall matters related to public funds management. However, the Office of Student Services, including Office for Global Initiatives, may also take part in fund management in cases such as educational projects.

**Only direct expenses paid for with public funds are subject to the Public Fund Rules.**

In this Manual, the definition of public funds refers to subsidies granted or funds in trust commissioned to the project manager by national or local governments or their affiliated organizations. The funds listed below are excluded.

### ■ Funds not covered by the rules stipulated in the Regulations Regarding Use of Public Funds \*1

Name of Fund	Sponsor
Subsidies for Current Expenditures to Private Universities of Higher Education (The special grant entitled, “Strategic Research Foundation Grant-aided Project for Private Universities” under the Subsidies for Current Expenditures to Private Universities of Higher Education should be treated as a publicly funded project.)	Ministry of Education, Culture, Sports, Science and Technology (MEXT)
Subsidies for Expenditures on Educational and Research Facilities, and Equipment for Private Institutions of Higher Education	Ministry of Education, Culture, Sports, Science and Technology (MEXT)
Public Funds granted to Keio Affiliated Schools	Ministry of Education, Culture, Sports, Science and Technology (MEXT)
Private Funds, Donations, or Funds Provided by International Organizations and Foreign Governments	—
Indirect expenses *2 and general administration costs *3	—

\*1 When the chief administrator for each campus (Head of Accounting and Finance Office at Mita Campus) recognizes it appropriate to apply the Public Fund Rules at each campus, even if a fund falls under any of the above, it may be covered by the Public Fund Rules. From the 2016 fiscal year, the following programs will also abide by the rules set out in this Manual: 1) Program for the Advancement of Next Generation Research Projects and 2) Research Grants for Global Initiative Research Projects, both of which are funded by Keio University's operational expenditure.

\*2 Indirect expenses shall be used according to the rules specified in “Handling Indirect Expenses by Internal Agreement” (Revised on February 28, 2014).

\*3 General administrative costs shall be used according to the rules specified in “Agreement on Overhead for External Research Funds” (approved by the University Council on March 16, 2012).

### Marks used in the Manual

- Mandatory
- ▲ As necessary

# Explanation of Important Matters

## ■ Coverage of the Public Fund Rules

The Public Fund Rules stipulated by Keio University cover a range of expenses necessary for undertaking specific projects and reporting results.

The Public Fund Rules can be applied when the contracts, business rules, guidelines, etc., exchanged between the University and funding source allow doing so. If not allowed, expenses shall be dealt with according to the rules set by the funding source.

When there is a contradictory provision between the funding source's rules and the Public Fund Rules, the former shall take precedence.

## ■ Expense Categories

Expense categories to be used in an accounting report provided to a funding source may be different from those used for public funds. In this case, the funding source's expense categories shall be used. Since 2011, certain funds have been managed under the Cross-Ministerial Expense Accounting Classification Chart. Carefully confirm the rules set by the funding source.

## ■ Handling MEXT Grants-in-Aid for Scientific Research ("KAKENHI")

MEXT has changed its rules of expense use for Grants-in-Aid for Scientific Research ("KAKENHI") in order to be more flexible in the recent years, including carrying over funds and expenses across multiple fiscal years. Consult with the research administration division of your respective campus before using expenses under the new rules allowed under KAKENHI.

## ■ Combined Use of Funds

A fund cannot be used in combination with others of one or more sources if your funding source does not allow you to do so. Combined use includes combined use with other public, private, or intramural funds, as well as payment using private money (including accumulated mileage or points).

## ■ Order Placement

If any one order costs one million yen or more including tax, the section responsible for facility management of each campus will be responsible for placing the order. However, any equipment order of 200,000 yen or more per unit or per set including tax must also be handled by the section responsible for facility management. For orders costing three million yen or more including tax, advance written approval by the University's executive board officials will be required (called a *ringi*). The approval process usually takes approximately three weeks (four weeks during the year-end period). Allow enough time to complete the necessary steps.

## ■ Delivery and Inspection

With regard to goods purchased or services outsourced with public funds, the section responsible for facility management of that campus will receive and inspect the delivered goods or services (p. 36). These procedures should be followed immediately upon delivery. Ask the section responsible for facility management of each campus for specific instructions concerning delivery and inspection. Goods delivered by a courier also require delivery and inspection through confirmation of deliverables against the delivery slip.

Delivery to any destination outside the university is not allowed, in principle. If, for some unavoidable reason, it is necessary for a delivery destination to be assigned outside the university, consult with the appropriate administration section in advance.

## ■ Documents as Proof of Expenses

Documents used as proof of expenses (estimates, delivery slips, invoices, receipts, etc.) should contain the following information.

When claiming expenses, it is necessary to obtain a seal (*mitome-in*) from a person responsible for the project (project leader, project member, etc.) who has the authority to approve the use of funds.

Keio University / Name of the public fund / Name of the project manager      AND

Seal of the project manager who has the authority to approve the use of funds

All documents used as proof of expenses should be submitted to the respective administrative section of each campus as soon as possible. Documents written in languages other than Japanese or English need to be submitted along with a corresponding translation.

Whether intramural transfer or procurement will be allowed depends on the type of fund. Consult with the administrative section in advance.

#### ■ Reimbursement

Records of payments using public funds should be documented as clearly as possible to prevent any future problems. If institutional management is required, in principle, all payments should be made by Keio University. A discounted or reduced cost of purchase is not a justifiable reason for not following this rule.

Since reimbursement implies payment without acceptance or approval by an institution, in principle, **the Public Fund Rules do not permit reimbursement**. However, in cases wherein even a third party deems it “reasonable for urgent requirements or as a means of procurement,” reimbursement may be permitted. In the event of reimbursement, inspection upon delivery is required even if prior to obtaining approval.

#### ■ Payment of travel expenses, transportation expenses, etc.

These expenses are paid based on ticket prices (in units of 10 yen), not IC card fares (in units of 1 yen).

#### ■ Response to special circumstances

In special circumstances in which it is difficult to apply the Public Fund Rules, exceptions may be made if you apply in advance **in writing** to the head of the appropriate administration section(s). Clearly document the reason(s) for which special handling is needed, and seek advice and approval from the chief administrator of your campus (Head of Accounting and Finance Office at Mita Campus).

#### ■ Sections in charge of administration, facility management, human resources management (HR), and accounting

	Administration *1	Facility Management	Human Resources Management	Accounting
Mita	Office of Research Development and Sponsored Projects at Mita Campus, and research centers and institutes	Facility Management Office	HR Section (planning, salary and welfare)	Accounting and Finance Department
Hiyoshi	Office of Research Development and Sponsored Projects at Hiyoshi Campus, and research centers and institutes	Hiyoshi Administration Service	Hiyoshi Administration Service	Hiyoshi Administration Service
Yagami	Office of Research Development and Sponsored Projects in the Faculty of Science and Technology	Supplies Section in the Faculty of Science and Technology General Affairs Section in the Faculty of Science and Technology	General Affairs Section in the Faculty of Science and Technology	General Affairs Section in the Faculty of Science and Technology
Shinanomachi	Office of Research Development and Sponsored Projects at Shinanomachi Campus; Human Resources Management Section at Shinanomachi Campus, etc.	Facility Management Section at Shinanomachi Campus	HR Section at Shinanomachi Campus	Accounting Section at Shinanomachi Campus
Shonan Fujisawa	Office of Research Development and Sponsored Projects at Shonan Fujisawa Campus; Human Resources Management Section at Shonan Fujisawa Office, etc.	General Affairs (facility management/accounting) at Shonan Fujisawa Office	General Affairs (general affairs) at Shonan Fujisawa Office	General Affairs (facility management/accounting) at Shonan Fujisawa Office
Shiba-Kyoritsu	Office of Research Development and Sponsored Projects at Shiba-Kyoritsu Campus	Supplies Section at Shiba-Kyoritsu Campus	General Affairs Section at Shiba-Kyoritsu Campus	General Affairs Section at Shiba-Kyoritsu Campus

\*1 Section in charge of administration varies by type of funding.

■ Expense categories and details of the public funds

Expense categories		Details
Goods expenses	Equipment p. 8	Machines, devices, instruments, equipment, computers, samples, models, etc., that cost 200,000 yen or more per unit or per set including tax, and whose useful life is one year or longer
	Consumables p. 9 *Refer to p. 10 for competitive funding.	Stationery; chemicals used for experiments and lab exercises, and materials exclusively required for a specific project, which cost less than 200,000 yen per unit or per set (including consumption tax and transportation/installation cost at time of delivery); goods that cost 200,000 yen or more including tax, but whose useful life is less than one year. <b>Software and data</b> are “consumables,” regardless of their cost or with or without physical media. Any books (publications, newspapers electronic dictionaries, etc.) video recordings, or sound recordings that are not considered as <b>books as assets</b> .
	Books as assets p. 12 *Refer to p. 13 for competitive funding.	Books which costs 200,000 yen or more including tax and which has been categorized by the Media Center as assets
Personnel Expenses/Honoraria	Project assistants, etc. p. 15	Honoraria, remuneration, wages, salaries, temporary staffing fees, etc. for those who engage in such work within a project as: data/document organization, experiment assistant duties, translation/proofreading, specialized knowledge, questionnaire delivery and collection, data collection , etc.
	Temporary employees p. 15	
	Honoraria p. 17	
Travel expenses	Domestic business travel expenses p. 21	Expenses including travel fare, accommodation fees, and daily allowances for business travel made by a project leader, project member or project collaborator for conference presentation, data collection, research, project meeting, presentation of results, etc., travel expenses for students’ activities (fare and accommodation), or travel expenses for guests (fare and living expenses). Expenses will be provided for a round trip distance of 80 km or more, in principle.
	Overseas business travel expenses p. 23	
	Travel expenses for students’ activities for educational projects p. 26	
	Travel expenses for guests from within Japan p. 27	
	Travel expenses for guests from overseas p. 28	
	Short-distance travel expenses p. 29	Transportation expenses for basic fare, bus fare, etc., for a round trip distance of less than 80 km, in principle and those that do not fall under any of the five categories above.
Other	Meeting expenses p. 33	Venue usage fees, interpretation fees for international conferences, expenses for meals, receptions, etc., and other expenses necessary for organizing a meeting
	Outsourcing Expenses, etc. (Miscellaneous Expenses) p. 34	Leasing of a project venue, rental, equipment repairs, maintenance service contracts, subcontracting fees to service providers (research, translation/interpretation or other services)
	Printing/bookbinding, communication/transport, utilities, etc. p. 35	Printing/bookbinding, copying (including microform), communication/transport (stamps, telephone, courier), remittance charges, revenue stamps, conference participation, car rentals, data use, license use (only when its effective period is predetermined, with or without physical media), etc.

◆ Review of taxation regarding cross-border service provisions

As a result of Japan's 2015 tax reform package, new consumption tax rules now apply to cross-border digital services (hereafter electronic communication services) provided by overseas businesses to the Japanese market, starting on October 1, 2015.

In light of a review regarding service provisions of taxation of consumption tax, the distribution of digital content across borders (hereinafter electrical communication) is now subject to Japanese consumption tax. It is now necessary to note relevant services when managing funds. The main changes are as follows.

**Revisions**

- (1) Internal and external criteria pertaining to service provisions of electronic communication services
- (2) Taxation system
- (3) Purchase limit for tax deduction

With respect to the provision of Business-to-Business (B2B) digital services, a reverse charge mechanism has been implemented. This shifts the obligation of paying consumption tax from a foreign service provider to the domestic business receiving the B2B digital service.

\*Notes of consideration upon use of public funds

Caution must be exercised when managing public funds as consumption tax will be incurred separately from the price listed on the invoice (unit price x tax rate) in corporate contract transactions.

When undertaking a contract in which the above may apply, contact the Office of Accounting and Finance or the department responsible on your campus in advance.

When not conducting transactions as business (therefore conducting as a consumer), service providers of electronic communication services have an obligation to pay consumption tax on taxable sales of digital services, and the amount of the consumption tax will be listed on the invoice.

Refer to the following for more information.

- ◆ **Review on Consumption Tax on Cross-Border Service Provisions**  
(Issued by the National Tax Agency in May 2015)

<http://www.NTA.go.jp/shiraberu/ippanjoho/pamph/PDF/cross-KOKUNAL.PDF>



# Goods Expenses

## (Important)

In accordance with the Mutual Agreement Between Concerned Government Agencies in Regard to Competitive Funding dated March 31, 2015, the rules for order placement, necessary documents, and methods of management have changed for goods bought with competitive funds that cost 100,000 yen or more but less than 200,000 yen including tax and have a useful life of over one year.

## (Reference)

- Examples of competitive research grants
  - Grants-in-Aid for Scientific Research (KAKENHI)
  - JST Strategic Basic Research Programs, etc.
- For a list of competitive funding sources, click here:  
List of Competitive Grants from the Cabinet Office (<http://www8.cao.go.jp/cstp/compefund/>)

Goods expenses cover equipment and consumables. Order placement, necessary documents, and methods of management vary depending on the cost and useful life. See the classification table and confirm the procedures on the applicable page of this Manual.

Goods Expense Table

Amount (yen)	Useful Life	Funding Category	Refer to
(1) Orders costing less than 100,000 yen including tax	Regardless of useful life	Noncompetitive funding	→ p. 9 Consumables (1)
		Competitive Funding	→ p. 10 Consumables (1)
(2) Orders costing 100,000 yen or more but less than 200,000 yen including tax	Less than 1 year	Noncompetitive funding	→ p. 9 Consumables (1)
		Competitive Funding	→ p. 10 Consumables (1)
	1 year or more	Noncompetitive funding	→ p. 9 Consumables (1)
		Competitive Funding	→ p. 10 Consumables (2)
(3) Orders costing 200,000 yen or more including tax	Less than 1 year	Noncompetitive funding	→ p. 9 Consumables (1) (2) (3)
		Competitive Funding	→ p. 10 Consumables (1) (3) (4)
	1 year or more	Noncompetitive funding	→ p. 8 Equipment (1) (2)
		Competitive Funding	→ p. 8 Equipment (1) (2)

# Equipment

Machines, devices, instruments, equipment, computers (including factory-installed software), samples, models, etc., that cost **200,000 yen or more** per unit or per set (including consumption taxes and transportation/installation costs at time of delivery) and whose useful life is **one year or longer** fall under this category.

## (1) Orders costing 200,000 yen or more but less than 3,000,000 yen including tax

	Necessary documents	Necessary information
Prior to ordering	<ul style="list-style-type: none"> <li>Estimates (from two or more vendors, in principle, with the vendor's official seal)</li> <li>▲ Form 101: Explanation for Vendor Selection/Explanation for Purchase or Lease of Equipment when only one estimate is available</li> <li>Form 13: Purchase Request prepared by the project manager or section in charge at each campus</li> <li>Order Form/Order Receipt prepared by the section responsible for facility management of each campus</li> <li>Product catalog designs, drawings, and/or specifications</li> </ul>	<ul style="list-style-type: none"> <li>Details (name of equipment, model number, manufacturer name, quantity, unit)</li> <li>Date of Estimate, Estimate amount</li> <li>Vendor name</li> <li>Place of delivery, delivery schedule</li> <li>Place of installation</li> </ul>
After delivery	<ul style="list-style-type: none"> <li>Delivery slip</li> <li>Form 11: Record of Inspection prepared by the section responsible for facility management of each campus</li> <li>▲ Form 12: Equipment Purchase Report/Application for Transfer of Ownership for Equipment Purchased with Public Funds</li> <li>Invoice (Vendor's official seal and bank account for money transfer required.)</li> </ul>	<ul style="list-style-type: none"> <li>Details (name of equipment, model number, manufacturer name, quantity, unit)</li> <li>Acquisition price</li> <li>Place of delivery, delivery schedule</li> <li>Place of installation</li> <li>Vendor name</li> </ul>

## (2) Orders costing 3,000,000 yen or more including tax

	Necessary documents	Necessary information
Prior to ordering	<ul style="list-style-type: none"> <li>Documents listed in (1)</li> <li>A copy of the advance written approval (called <i>ringi</i>)</li> <li>Contract for Supply of Goods (also as a written oath) prepared by the section responsible for facility management of each campus.</li> <li>▲ Form 101: Explanation for Vendor Selection/Explanation for Purchase or Lease of Equipment if required as a supporting material at time of the <i>ringi</i>.</li> <li>▲ Estimate from an additional vendor (third vendor) if the purchase price is 10,000,000 yen or more including tax.</li> </ul>	Same as (1)
After delivery	<ul style="list-style-type: none"> <li>Same as the necessary documents listed in (1)</li> </ul>	Same as (1)

## Additional Considerations for Equipment (1) and (2)

Ordering method	While orders are made by the section responsible for facility management on each campus, you must undergo the necessary procedures for equipment registration, which requires 10 years of storage, in principle. Therefore, estimates need to have correct descriptions, including names of equipment, model number, and manufacturer. (A short description such as "a set of XX" is not acceptable.) In principle, orders of 50 million yen or more including tax must be made through competitive bids.
Purchases in the fourth quarter	Purchases made in the fourth quarter, at the end of the fiscal year, may be refused by the funding source. Adequate attention should be given to the rules set by funding sources, project plans, and any other relevant documents.
Items not categorized as equipment	<p>The following items are not categorized as equipment:</p> <ul style="list-style-type: none"> <li>Lump-sum purchases for which an individual item costs less than 200,000 yen per unit, but the total amounts to 200,000 yen or more including tax</li> <li>Data or software, or books not categorized as assets, even when they cost 200,000 yen or more including tax</li> </ul>
Deliveries outside the campus	If delivery or installation of equipment is outside the campus to which the project manager belongs or at other universities, consult with the section responsible for facility management on your campus in advance.
Disposal	Since equipment is managed in an asset register, prescribed procedures should be followed before disposal (i.e., submission of an application for disposal, etc., of fixed assets). Be sure to consult with the administrative section in advance. Depending on the rules set by the funding source, a certain storage period may be required after the completion of the project.



## Noncompetitive funding

# Consumables

Stationery, chemicals used for experiments and lab exercises, and materials exclusively required for the relevant project that cost less than 200,000 yen per unit or per set (including consumption tax), and transportation/installation costs at time of delivery, fall under this category. Goods that cost 200,000 yen or more including tax, but whose useful life is less than one year; **Software and data**, with unlimited periods of use, are “consumables,” regardless of their cost or with or without physical media. However, software usage fees, licenses and data, with limited periods of use, are recorded as “miscellaneous expenses” (p. 35). **Books that do not fall under the category of “books as assets” are considered consumables.** (Books, etc. in this case, include books (publications, newspapers, electronic dictionaries, etc.), visual materials (DVD, video tapes, movie films, etc.), recorded materials (CDs, records, etc.), micro-materials, etc.

## (1) Orders costing less than 1,000,000 yen including tax

Necessary documents	Necessary information
<ul style="list-style-type: none"> <li>▲ Estimate (Can be omitted if the breakdown of goods purchased is clearly stated on the invoice)</li> <li>● Delivery slip</li> <li>● Invoice (Vendor's official seal and bank account for money transfer required.)</li> </ul>	<ul style="list-style-type: none"> <li>• Details (item name, specifications, quantity, unit)</li> <li>• Acquisition price</li> <li>• Dates of estimate, delivery, and billing</li> <li>• Vendor name</li> </ul>

## (2) Orders costing 1,000,000 yen or more but less than 3,000,000 yen including tax

	Necessary documents	Necessary information
Prior to ordering	<ul style="list-style-type: none"> <li>• Estimates (from two or more vendors, in principle, with the vendor's official seal)</li> <li>▲ Form 101: Explanation for Vendor Selection/Explanation for Purchase or Lease of Equipment when only one estimate is available</li> <li>• Form 13: Purchase Request prepared by the project manager or section in charge at each campus</li> <li>• Order form/Order receipt prepared by the section responsible for facility management of each campus</li> </ul>	<ul style="list-style-type: none"> <li>• Details (item name, specifications, quantity, unit)</li> <li>• Date of Estimate, Estimate amount</li> <li>• Vendor name</li> <li>• Place of delivery, delivery schedule</li> </ul>
After delivery	<ul style="list-style-type: none"> <li>• Delivery slip</li> <li>• Invoice (Vendor's official seal and bank account for money transfer required.)</li> </ul>	<ul style="list-style-type: none"> <li>• Details (item name, specifications, quantity, unit)</li> <li>• Acquisition price</li> <li>• Place of delivery, delivery schedule</li> <li>• Vendor name</li> </ul>

## (3) Orders costing 3,000,000 yen or more including tax

	Necessary documents	Necessary information
Prior to ordering	<ul style="list-style-type: none"> <li>• Documents listed in (2)</li> <li>• A copy of the advance written approval (called <i>ringi</i>)</li> <li>• Contracts for Supply for Goods (also as a written oath) prepared by the section responsible for facility management of each campus.</li> <li>▲ Form 101: Explanation for Vendor Selection/Explanation for Purchase or Lease of Equipment (if required as a supporting material at time of the <i>ringi</i>)</li> <li>▲ Estimate from an additional vendor (third vendor) if the purchase price is 10 million yen or more including tax.</li> </ul>	Same as (2)
After delivery	<ul style="list-style-type: none"> <li>• Same as the necessary documents in (2)</li> </ul>	Same as (2)

### Additional Considerations for Consumables (1)–(3)

Cashable goods	Cashable goods, such as notebook PCs and mobile terminal devices (tablets such as iPads), shall be properly labelled. Place the label somewhere readily visible.
Books	Whenever purchasing a book, the title, volume or issue number must be included with the unit price.
Transaction amount of 1000,000 yen or more including tax	<b>Any order amounting to 1,000,000 yen or more including tax, must be handled by the section responsible for facility management of each campus in the same manner as the orders for equipment.</b>
Purchases in March	Purchases in March may not be approved by the funding source. Adequate attention should be paid to the rules set by the funding sources, proposals, etc.
Comprehensive advance payment contracts	Comprehensive advance payment contracts are not permitted. (These types of contracts refer to lump-sum advance payments or settlements to vendors for services or goods to be provided within the fiscal year.)
Tax withholding for a gratitude gift	<b>Income tax withholding may be required for consumables provided as gifts. Be sure to consult with the administration section in advance.</b>

**(Important)**

In accordance with the Mutual Agreement Between Concerned Government Agencies in Regard to Competitive Funding dated March 31, 2015, the rules for order placement, necessary documents, and methods of management have changed for goods bought with competitive funds that cost 100,000 yen or more but less than 200,000 yen including tax and have a useful life of over one year. Check (2) below.

(Reference) For a list of sources of competitive funding, see below:

[List of Competitive Grants from the Cabinet Office](http://www8.cao.go.jp/cstp/compefund/) (<http://www8.cao.go.jp/cstp/compefund/>)

Stationery, chemicals used for experiments and lab exercises, and materials exclusively required for the relevant project that cost less than 200,000 yen per unit or per set, including consumption tax, and transportation/installation costs at time of delivery, fall under this category. Goods that cost 200,000 yen or more including tax, but whose useful life is less than one year.

\*Refer to (2) for items that 100,000 yen or more but less than 200,000 yen including tax with a useful life of one life a year or more.

**Software and data**, with unlimited periods of use, are “consumables,” regardless of their cost or with or without physical media. However, software usage fees, licenses and data, with limited periods of use, are recorded as “miscellaneous expenses” (p. 28). **Books that do not fall under the category of “books as assets” are considered consumables.** (‘Books, etc.’ in this case, include books (publications, newspapers, electronic dictionaries, etc.), visual materials (DVD, video tapes, movie films, etc.), recorded materials (CDs, records, etc.), micro-materials, etc).

(1) Orders costing less than 100,000 yen, or 100,000 yen or more but less than 1 million yen including tax (with a useful life of less than one year)

Necessary documents	Necessary information
<p>▲ Estimate (Can be omitted if the breakdown of goods purchased is clearly stated on the invoice)</p> <ul style="list-style-type: none"> <li>• Delivery slip</li> <li>• Invoice (Vendor’s official seal and bank account for money transfer required.)</li> </ul>	<ul style="list-style-type: none"> <li>• Details (item name, specifications, quantity, unit)</li> <li>• Acquisition price</li> <li>• Dates of estimate, delivery, and billing</li> <li>• Vendor name</li> </ul>

(2) Orders costing 100,000 yen or more but less than 200,000 yen including tax (with a useful life of one year or more)

	Necessary documents	Necessary information
Prior to ordering	<ul style="list-style-type: none"> <li>• Estimates (with the vendor’s official seal)</li> <li>• Form 13: Purchase Request prepared by the project manager or section in charge at each campus</li> <li>• Order form/Order Receipt prepared by the section responsible for facility management of each campus</li> <li>• Product catalog designs, drawings, and/or specifications</li> </ul>	<ul style="list-style-type: none"> <li>• Details (item name, specifications, quantity, unit)</li> <li>• Date of Estimate, Estimate amount</li> <li>• Vendor name</li> <li>• Place of delivery, delivery schedule</li> <li>• Place of installation</li> </ul>
After delivery	<ul style="list-style-type: none"> <li>• Delivery slip</li> <li>• Invoice (vendor’s official seal and bank account for money transfer required)</li> </ul>	<ul style="list-style-type: none"> <li>• Details (item name, specifications, quantity, unit)</li> <li>• Acquisition price</li> <li>• Place of delivery, delivery schedule</li> <li>• Vendor name</li> </ul>

(3) Orders costing 1,000,000 yen or more but less than 3,000,000 yen including tax (with a useful life of less than one year)

Necessary documents		Necessary information
Prior to ordering	<ul style="list-style-type: none"> <li>Estimates (from two or more vendors, in principle, with the vendor's official seal)</li> <li>▲ Form 101: Explanation for Vendor Selection/Explanation for Purchase or Lease of Equipment when only one estimate is available</li> <li>Form 13: Purchase Request prepared by the project manager or section in charge at each campus</li> <li>Order form/Order receipt prepared by the section responsible for facility management of each campus</li> </ul>	<ul style="list-style-type: none"> <li>Details (item name, specifications, quantity, unit)</li> <li>Date of Estimate, Estimate amount</li> <li>Vendor name</li> <li>Place of delivery, delivery schedule</li> </ul>
After delivery	<ul style="list-style-type: none"> <li>Delivery slip</li> <li>Invoice (Vendor's official seal and bank account for money transfer required.)</li> </ul>	<ul style="list-style-type: none"> <li>Details (item name, specifications, quantity, unit)</li> <li>Acquisition price</li> <li>Place of delivery, delivery schedule</li> <li>Vendor name</li> </ul>

(4) Orders costing 3,000,000 yen or more including tax (with a useful life of less than one year)

Necessary documents		Necessary information
Prior to ordering	<ul style="list-style-type: none"> <li>In addition to the necessary documents in (3) above, the following documents are required:</li> <li>A copy of the advance written approval (called <i>ringi</i>)</li> <li>Contracts for Supply for Goods (also as a written oath) prepared by the section responsible for facility management of each campus</li> <li>▲ Form 101: Explanation for Vendor Selection/Explanation for Purchase or Lease of Equipment (if required as a supporting material at time of the <i>ringi</i>.)</li> <li>▲ Estimate from an additional vendor (third vendor) if the purchase price is 10,000,000 yen or more including tax.</li> </ul>	Same as (3)
After delivery	<ul style="list-style-type: none"> <li>Same as the necessary documents in (3)</li> </ul>	Same as (3)

#### Additional Considerations for Consumables (1) – (4)

Cashable goods	Cashable goods, such as notebook PCs and mobile terminal devices (tablets such as iPads), shall be properly labelled. Place the label somewhere readily visible.
Books	Whenever purchasing a book, the title, volume or issue number, as well as the unit price, must be included.
Transaction amount of 1,000,000 yen or more including tax	<b>Any order amounting to 1,000,000 yen or more including tax, must be handled by the section responsible for facility management of each campus in the same manner as the orders for equipment.</b>
Purchases in March	Purchases in March may not be approved by the funding source. Adequate attention should be paid to the rules set by the funding sources, proposals, etc.
Comprehensive advance payment contracts	Comprehensive advance payment contracts are not permitted. (These types of contracts refer to lump-sum advance payments or settlements to vendors for services or goods to be provided within the fiscal year.)
Tax withholding for a gratitude gift	<b>Income tax withholding may be required for consumables provided as gifts. Be sure to consult with the administration section in advance.</b>

#### Additional Considerations for Consumables (2) Only

Order placement and goods management	Orders are placed by the section responsible for facility management of each campus. Additionally, ID labels must be affixed to items to be managed in the ledger. Therefore, estimate descriptions must be accurate and must include item names and specifications. (Insufficient descriptions to the effect of “a set of xx” are not permitted.)
Items that don't apply	<p>The following items do not apply.</p> <ul style="list-style-type: none"> <li>Lump-sum purchases for which an individual item costs less than 100,000 yen per unit including tax, but the total amounts to 100,000 yen or more but less than 200,000 yen including tax</li> <li>Data or software that is 100,000 yen or more including tax</li> </ul>
Disposal	The possession of items will be managed in the ledger, so consult with the appropriate administrative office before disposal. However, depending on the rules set by the funding source, a certain storage period may be required after the completion of the project.

# Books as Assets

A book as asset is defined as a book that costs 200,000 yen or more per volume (consumption tax included, shipping and handling not included) and **that meets the requirements referred to in Form 106 and is recognized as a 'book as asset' by the Media Center (p. 9)**. For a set of books, the above applies to the price of a single volume within the set.

(1) Orders costing 200,000 yen or more but less than 1,000,000 yen including tax

Necessary documents		Necessary information
Prior to ordering	<ul style="list-style-type: none"><li>Estimates (from two or more vendors, in principle, with the vendor's official seal)</li><li>▲ Form 101: Explanation for Vendor Selection/Explanation for Purchase or Lease of Equipment (when only one estimate is available)</li><li>Form 13: Purchase Request prepared by the project manager or section in charge at each campus</li><li>Form 106: Written Report on the Handling of Books to be Purchased Using Public Funds</li><li>Order form/Order receipt (Prepared by the section responsible for facility management of each campus)</li><li>Explanation regarding the books as assets, etc.</li></ul>	<ul style="list-style-type: none"><li>Details (book title, author/translator name, number of volume [year of publication], publisher name, quantity, unit)</li><li>Date of estimate, estimated amount</li><li>Vendor name</li><li>Place of delivery, delivery schedule</li></ul>
After delivery	<ul style="list-style-type: none"><li>Delivery slip</li><li>Invoice (Vendor's official seal and bank account for money transfer required.)</li></ul>	<ul style="list-style-type: none"><li>Details (book title, author/translator name, quantity, unit)</li><li>Acquisition price</li><li>Place of delivery, delivery schedule</li><li>Vendor name</li></ul>

(2) Orders costing 1,000,000 yen or more but less than 3,000,000 yen including tax

Necessary documents		Necessary information
Prior to ordering	<ul style="list-style-type: none"><li>Documents listed in (1)</li><li>Contract for Supply of Goods (Prepared by the section responsible for facility management of each campus.)</li></ul>	Same as (1)
After delivery	<ul style="list-style-type: none"><li>Same as the necessary documents listed in (1)</li></ul>	Same as (1)

(3) Orders costing 3,000,000 yen or more including tax

Necessary documents		Necessary information
Prior to ordering	<ul style="list-style-type: none"><li>Documents listed in (1)</li><li>A copy of the advance written approval (called <i>ringi</i>)</li><li>Contract for Supply of Goods (also as a written oath) prepared by the section responsible for facility management of each campus.</li><li>▲ Form 101: Explanation for Vendor Selection/Explanation for Purchase or Lease of Equipment (if required as a supporting material at time of the ringi)</li><li>▲ Estimate with an official seal attached from an additional third vendor if the purchase price is 10 million yen or more including tax.</li></ul>	Same as (1)
After delivery	<ul style="list-style-type: none"><li>Same as the necessary documents in (1)</li></ul>	Same as (1)

Additional Considerations for Books as Assets (1)–(3)

Judgment of value as an asset	The Media Center determines the value of a book as an asset. As for any single book of 200,000 yen or more including tax, the project manager should consult with the person in charge of book selection at the Media Center.
Order placement	Orders are placed by the section responsible for facility management of each campus. Therefore, estimate descriptions must be accurate and must include information such as the book title, the volume or issue number (year of publication), and the name of the publisher (i.e., a short description like "total price of XXX" is not acceptable).
Registration	The Media Center registers books as assets. Report to the administration section at a convenient time to complete the registration procedures.

# Books as Assets

## (Important)

In accordance with the Mutual Agreement Between Concerned Government Agencies in Regard to Competitive Funding dated March 31, 2015, the rules for order placement, necessary documents, and methods of management have changed for books as assets bought with competitive funds that cost 100,000 yen or more but less than 200,000 yen including tax. Confirm (1) below.

## (Reference)

For a list of sources of competitive funding, see below:

[List of Competitive Grants from the Cabinet Office](http://www8.cao.go.jp/cstp/compefund/) (<http://www8.cao.go.jp/cstp/compefund/>)

A book as asset is defined as a book that costs 200,000 yen or more per volume (consumption tax included, shipping and handling not included) and **that meets the requirements referred to in Form 106 and is recognized as a 'book as asset' by the Media Center (p. 9)**. For a set of books, the above applies to the price of a single volume within the set.

\*Refer to (1) for items that 100,000 yen or more but less than 200,000 yen including tax.

## (1) Orders costing 100,000 yen or more but less than 200,000 yen including tax

	Necessary documents	Necessary information
Before Ordering	<ul style="list-style-type: none"> <li>Estimates (with the vendor's official seal)</li> <li>Form 13: Purchase Request prepared by the project manager or section in charge at each campus</li> <li>Form 106: Written Report on the Handling of Books to be Purchased Using Public Funds</li> <li>Order form/Order receipt (Prepared by the section responsible for facility management of each campus)</li> <li>Explanation regarding the books as assets, etc.</li> </ul>	<ul style="list-style-type: none"> <li>Details (book title, author/translator name, number of volume [year of publication], publisher name, quantity, unit)</li> <li>Date of estimate, estimated amount</li> <li>Vendor name</li> <li>Place of delivery, delivery schedule</li> </ul>
After delivery	<ul style="list-style-type: none"> <li>Delivery slip</li> <li>Invoice (vendor's official seal and bank account information required)</li> </ul>	<ul style="list-style-type: none"> <li>Details (book title, author/translator name, quantity, unit)</li> <li>Acquisition price</li> <li>Place of delivery, delivery schedule</li> <li>Vendor name</li> </ul>

## (2) Orders costing 200,000 yen or more but less than 1,000,000 yen including tax

	Necessary documents	Necessary information
Prior to ordering	<ul style="list-style-type: none"> <li>Estimates (from two or more vendors, in principle, with the vendor's official seal)</li> <li>▲ Form 101: Explanation for Vendor Selection/Explanation for Purchase or Lease of Equipment (when only one estimate is available)</li> <li>Form 13: Purchase Request prepared by the project manager or section in charge at each campus</li> <li>Form 106: Written Report on the Handling of Books to be Purchased Using Public Funds</li> <li>Order form/Order receipt (Prepared by the section responsible for facility management of each campus)</li> <li>Explanation regarding the books as assets, etc.</li> </ul>	<ul style="list-style-type: none"> <li>Details (book title, author/translator name, number of volume [year of publication], publisher name, quantity, unit)</li> <li>Date of estimate, estimated amount</li> <li>Vendor name</li> <li>Place of delivery, delivery schedule</li> </ul>
After delivery	<ul style="list-style-type: none"> <li>Delivery slip</li> <li>Invoice (Vendor's official seal and bank account information required)</li> </ul>	<ul style="list-style-type: none"> <li>Details (book title, author/translator name, quantity, unit)</li> <li>Acquisition price</li> <li>Place of delivery, delivery schedule</li> <li>Vendor name</li> </ul>



## (3) Orders costing 1,000,000 yen or more but less than 3,000,000 yen including tax

	Necessary documents	Necessary information
Prior to ordering	<ul style="list-style-type: none"> <li>• Documents listed in (2)</li> <li>• Contract for Supply of Goods (Prepared by the section responsible for facility management of each campus.)</li> </ul>	Same as (2)
After delivery	<ul style="list-style-type: none"> <li>• Same as the necessary documents in (2)</li> </ul>	Same as (2)

## (4) Orders costing 3,000,000 yen or more including tax

	Necessary documents	Necessary information
Prior to ordering	<ul style="list-style-type: none"> <li>• Documents listed in (2)</li> <li>• A copy of the advance written approval (called <i>ringi</i>)</li> <li>• Contract for Supply of Goods (also as a written oath) prepared by the section responsible for facility management of each campus.</li> <li>▲ Form 101: Explanation for Vendor Selection/Explanation for Purchase or Lease of Equipment (if required as a supporting material at time of the <i>ringi</i>)</li> <li>▲ Estimate with an official seal attached from an additional third vendor if the purchase price is 10,000,000 yen or more including tax.</li> </ul>	Same as (2)
After delivery	<ul style="list-style-type: none"> <li>• Same as the necessary documents in (2)</li> </ul>	Same as (2)

## Additional Considerations for Books as Assets (1) – (4)

Asset valuation	The Media Center determines the value of a book as an asset. As for any single book of 100,000 yen or more including tax, the project manager should consult with the person in charge of book selection at the Media Center.
Order placement	Orders are placed by the section responsible for facility management of each campus. Therefore, estimate descriptions must be accurate and must include information such as the book title, the volume or issue number (year of publication), and the name of the publisher (i.e., a short description like “total price of XXX” is not acceptable).
Asset registration	The Media Center registers books as assets. Report to the administrative section at a convenient time to complete the registration procedures.



## Personnel Expenses (Project Assistants, etc.)

To facilitate a project, the project manager may appoint and compensate project faculty, researchers, specialists, and other staff members as project assistants in accordance with Keio University's Rules and Regulations for Appointment and Dismissal. Both these rules and regulations as well as statutory laws must be observed with appointments. Consult with the administration and human resources management sections of each campus with regard to appointments.

### Additional considerations

Social insurance contribution	All personnel costs, including salaries and employer's social insurance contributions, are financed by the relevant fund. Follow the rules set forth by the funding source when such rules exist. If certain expenses are not allowed in the funding source rules, they should be handled as indirect expenses or covered by other funds. Operational expenditures cannot be the source of funding for these purposes.
Temporary staffing	The expense category related to temporary staffing should be confirmed in advance, since some are handled as "miscellaneous expenses." When considering the use of a temporary staffing service, consult with the administration section of each campus in advance.

## Personnel Expenses (Temporary/Part-time Employees)

It is possible to hire and pay salaries to temporary employees as project assistants for temporary or short-term work under the Keio University Employment Regulations for Temporary Employees. Refer to the "Temporary Employee Handbook" for the terms and conditions when hiring temporary employee. Consult with the human resources management section if you are unclear on any points.

Temporary Employee Handbook (Japanese): <http://www.rcp.keio.ac.jp/ora/ohters/tokutei/rules/index.html>

The supervisor of a temporary/part-time employee should must be the project leader, a project member, or a person in a similar position. When employing a temporary employee, the supervisor should clearly explain the working conditions to the employee and provide following necessary documents before the employment period commences. The supervisor is also responsible for giving work-related instructions to the temporary employee, monitoring the employee's attendance, and providing proper management and guidance. In principle, temporary employees must belong to an administrative section.

	Necessary documents
At the time of employment	<ul style="list-style-type: none"> <li>▲ Resume *1: not required for full-time Keio University students.</li> <li>● Temporary Employment Form 10: Temporary (Part-time) Employment Application *1</li> <li>▲ Temporary Employment Form 11: Request for Bank Transfer of Salary *1 and a copy of the bank passbook for confirmation of account number.</li> <li>▲ Temporary Employment Form 12: Application for Commuting Expenses if applicable</li> <li>● Declaration of Dependents and Others *2</li> <li>▲ Temporary Employment Form 14: Application of Dependents *3</li> <li>▲ Pension Handbook *3</li> <li>▲ Employment Insurance Certificate *4</li> <li>▲ Residence Status Statement/Copy of Residence Card (double-sided) *5</li> <li>▲ Permit to Engage in Activity Other than that Permitted under the Status of Residence *6</li> <li>▲ Temporary Employment Form 21: Application for Part-time Employee Social Insurance Contribution by Employer</li> </ul>
After employment	<ul style="list-style-type: none"> <li>● Form 23: Work Schedule *7</li> <li>▲ Temporary Employment Form 13: Application for Transportation Expenses (bills/receipts for transportation expenses)</li> </ul>
At time of resignation	<ul style="list-style-type: none"> <li>▲ Temporary Employment Forms 15 and 16: Letter of Resignation or Confirmation of Completion of Employment Period *8</li> </ul>

\*1 Required only at the first instance of employment. (The Temporary [Part-time] Employment Application is required at each time of employment and for each fund.)

\*2 Declaration of Dependents and Others should be submitted to determine the applicant's primary workplace and arrange for the basic deduction and working student deduction from his/her salary. When no application is made stating that Keio University is the primary workplace, the payment from Keio University will be taxed in accordance with the *otsu* column of the withholding tax table.

\*3 Required only when employing someone full-time (28 hours or more per week for a duration exceeding two months).

\*4 Required only when employing someone to work for 20 hours or more per week, for 31 days or longer: not required if the employee has never been covered by employment insurance.

\*5 A prospective foreign part-time employee has to submit a "Residence Status Statement (designated form)" with a copy of their residence card (double-sided). Those who have not received their residence card after the implementation of the new residence management system should submit a copy of the alien registration card instead of their residence card. (Since

October 1, 2007, employers are required to confirm such information as the name, status and period of residence, and nationality of a relevant foreign employee, with the exception of special permanent residents, at the time of employment or resignation, and to provide this information to the Minister of Health, Labor, and Welfare.)

\*6 If the employee's visa status is "Student" or "Cultural Activities," and if the documents in \*5 do not permit activities other than those listed for status of residence, submit a copy of the "Permit to Engage in Activity Other than That Permitted under the Status of Residence" and a copy of their passport page together with the stamp of permission. Since permission is granted for a limited period, be sure to confirm whether the employment date (period) is within the individual's valid working period. (Working with an expired visa is illegal employment and is against the law.) Both regular and non-regular students are restricted to working no more than a maximum of 28 hours per week.

\*7 Instructions for Work Schedule

- If the number of working hours exceeds six hours, the employee is entitled to a work break of one hour (unpaid). For example, hours from 10:00-17:00 are counted as six hours of actual work, not seven.
- If the hours of actual work exceed eight hours, the number of hours exceeding the initial eight is treated as normal overtime hours with an hourly wage of 1.25 times the regular rate.

\*8 Forms 15 and/or 16 must be submitted at the time of resignation for individuals who fall under the following categories.

- (1) General part-time employee (non-student)
- (2) A foreigner who has submitted the Application of Status of Residence
- (3) Individuals who have employees' pension insurance, health insurance, or employment insurance (including part-time student employees)

When resigning after the effective period under the Temporary (Part-time) Employment Application, a "written confirmation of expiration" should be submitted by the end of the month prior to the last month of employment. When resigning during the effective period, a "letter of resignation" should be submitted by the end of the last month of employment.

### ★Table for Hourly Rates

Application Criteria and Work Description		Hourly rate (yen)	
A	General office work, general project assistance	Students	(Senior high school) 950
			(Undergraduate) 950
			(Graduate) 1,050
		General Non-students	1,050
B* <sup>9</sup> 10	Research assistance that requires expertise and skills in a specialized field, assistance in planning and administration, assistance in medical examination, etc.	1,000 - 1,700	
C* <sup>10</sup>	Research development, planning, and administration or diagnoses that require specialized knowledge or qualification, expertise, and skills	1,800-3,000	

\*9The minimum wage for graduate students and non-students performing work duties that fall under Column B is 1,100 yen.

\*10 The hourly rates listed in Columns B and C are fixed in units of 100 yen and must be approved in advance by the human resources management section of each campus.

### Additional considerations

Income tax	<p>A temporary employee pays income tax for his/her employment income. (Income tax rate may change due to revisions of the Income Tax Act.)</p> <p><u>(1) When their primary workplace is Keio University</u></p> <p>•The Declaration for Dependent Allowance should be submitted to the University.</p> <p>Categorized in the <i>ko</i> column: no income tax is imposed for a monthly income of less than 88,000 yen; if the monthly income is 88,000 yen or more, the income tax is imposed according to the Withholding Tax Table.</p> <p><u>(2) When their primary workplace is not Keio University</u></p> <p>Categorized in the <i>otsu</i> column: a tax of 3.063% is imposed on a monthly income of less than 88,000 yen; if the monthly is 88,000 yen or more, the income tax is imposed according to the Withholding Tax Table.</p>
Social insurance contribution	Social insurance premiums (contributions from employer and employee) are incurred in certain situations.

# Honoraria

The amounts for project-related remuneration and fees that can be fixed as **payment for a one-time task or a specific set of tasks**, which may include but are not limited to lectures, manuscripts, production tasks, clinical/experimental monitoring, survey/questionnaire responses, and conference administration. The fees for these tasks should be determined based on the table for standard honoraria below. Payment can be made after completing the prescribed procedures.

Items	Necessary documents
Lecture fee	<ul style="list-style-type: none"> <li>● Form 21: Honorarium Application/Receipt</li> <li>● Lecture materials: specify the lecture outline and lecturer identification.</li> </ul>
Honorarium to translator, proofreader, or engineer	<ul style="list-style-type: none"> <li>● Proof of skills: certificate of skills or qualifications or a resume describing his/her experiences, etc.</li> <li>● Form 21: Honorarium Application/Receipt</li> <li>▲ Deliverables (the project manager should store them)</li> </ul>
Other honorarium	<ul style="list-style-type: none"> <li>● Form 21: Honorarium Application/Receipt</li> <li>▲ Comparative estimate from a vendor providing equivalent service if the honorarium amount cannot be determined based on the Table for Standard Honoraria.</li> </ul>

## Additional considerations

Honoraria when travel expenses are provided	Payment for the services listed above may be provided together with travel expenses (p. 21-29). However, refer to “Handling Income Tax for Non-residents and Residents in Japan” (p. 19) before payment.
Income taxes	In general, a withholding tax of 10.21% is imposed on payments to residents of Japan and 20.42% on payments to non-residents. Tax rates for certain payments may differ. Refer to the “Application for Income Tax Convention” (p. 31) for applications under the income tax conventions.
Payment to a corporate account	Refer to “Outsourcing Expenses, etc. (Miscellaneous Expenses)” (p. 34) for payments to a corporate account.

## ★Table for Standard Honoraria

Type		Amount (yen)
[1] Lecture fee (90 min.) and instructor fee for temporary provision of specialized knowledge	Guest lecturers from overseas or notable persons from within Japan	50,000
	Lecturers from within Japan (not affiliated with Keio University)	30,000
	Faculty/staff of Keio University (Generally not permitted)	10,000
[2] Allowance for meeting/committee attendance (Experts and specialists with expertise in the field)	Key figures (for about every three hours) (not affiliated with Keio University)	30,000
[3] Translation fee (when the person is not a professional translator)	Per 400 Japanese characters	Approx. 4,400
[4] Proofreading fee (when the person is not a professional proofreader)	Per 300 words of target language (other than Japanese)	Approx. 2,400
[5] Manuscript fee	Per 400 Japanese characters	1,500-2,500
[6] Symposium-related work (one-time event)	Undergraduate students (for about every eight hours)	Approx. 7,600
	Non-students and graduate students (for about every eight hours worked)	Approx. 8,400

[7] Work as a technician on an experiment, inspection, etc.	Physician (for about every eight hours)	14,100
	Engineer (for about every eight hours) *Based on cases from the Ministry of Health, Labor and Welfare's scientific research fund	7,800
[8] Research cooperation for clinical trials, experiments, survey/questionnaire responses, etc.	*Clinical trial or experiment volunteers, and survey/questionnaire respondents. Compensation for analysis, etc., is treated as salary or as per the work requested of technician for experiments, inspections, etc. as listed in [7] above	A fair and appropriate unit rate should be fixed from a generally accepted viewpoint, with consideration given to the nature of cooperation.

## Additional considerations

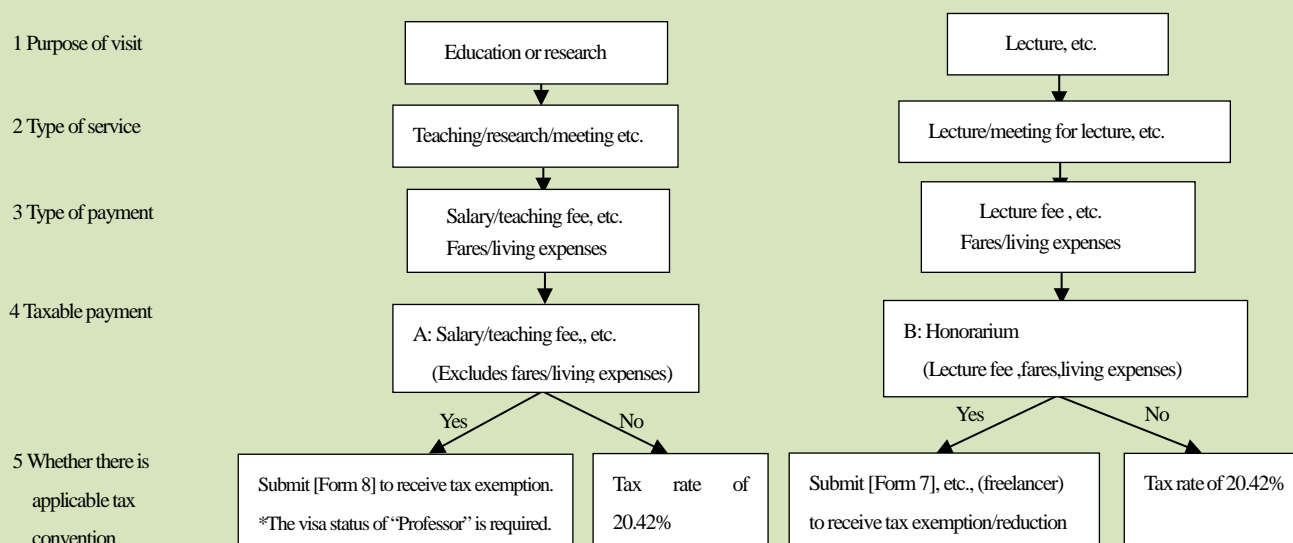
Amounts in the Table for Standard Honoraria	The amounts listed in the above table are meant to be take-home amounts (i.e., if the withholding tax is returned through the income tax convention application, the take-home amounts after the tax are returned).
Method of calculation	Based on the amounts in the above table and, if necessary, the "Calculation Method for Take-home Amounts and Withholding Tax" on p. 20, the amount to be paid (= take-home amount + withholding tax) should be determined and paid from the relevant public funds.
Difficulties in determining the rates based on the table	<b>The amounts listed in the above table are for reference. If it is difficult to determine the rate based on the table, an alternative method of calculation may be used. However, ensure that the rates for the same project or projects conducted at more than one campuses remain uniform.</b>
Confirmation of results	Submit any possible payment documents with evidence of the completed jobs, including a partial copy of the results.
Honorarium to a Keio University faculty/staff	<b>In principle, Keio University faculty/staff are not allowed to receive honoraria.</b> If payment is required for unavoidable reasons, verify the rules set by the funding source and consult with the office responsible for human resources management.
Contractual employment	For contractual work at Keio University that requires management of time worked, consult with the administration section in advance, as salary is paid under an employment contract in these situations.
Gratitude gift	Tax may be withheld for certain gifts as per the guidance of the tax office. Consult in advance.
Interpretation fees	Consult with the administrative section in advance regarding the rate for interpretation fees, which are not specified in above table, by submitting the preferred payment amount along with a clear explanation of the grounds for calculation. These fees can be based on those listed on interpretation companies' websites.
[4] Proofreading fee	"One word" is equivalent to a single word, not a single character.
[5] Manuscript fees	Consult with the administrative section in advance regarding the rate for manuscript fees, which are not specified in this table by submitting the preferred payment amount (with or without tax), along with a clear explanation of the grounds for calculation.
[7] Work as an engineer for experiments, inspections, etc.	For the amounts payable as honoraria to physicians or engineers listed in this table, in reference to one assignment (approx. 8 hours), the payment should be determined by taking into consideration the employee's working hours per assignment and work description. Therefore, consult with the administrative section in advance by submitting the preferred payment amount (with or without tax) along with a clear explanation of the grounds for calculation. - For clinical nurses and health nurses, the unit rate for engineers shall be used. - When no output is expected or if duties are performed exclusively at Keio University, generally a salary is paid. Refer to pp. 15-16 for the relevant procedures.
[8] Cooperation for clinical trials, experiments, survey/questionnaires, etc.	Consult with the administration section in advance by submitting the preferred payment amount (with or without tax) along with a clear explanation of the grounds for calculation.

## Handling Income Tax for Non-residents and Residents in Japan

\*The rules for handling income tax is outlined below with the anticipation of future changes.

\*The same rules are applicable to honoraria payments for domestic business travelers. In this situation, living expenses are provided in the form of daily allowances and accommodations.

### (1) Payment to non-residents or foreign corporations



**Residents:** Individuals who have domicile in Japan or have been living in Japan for one year or more. Overall, a domicile is a primary location in which an individual organizes his/her life, while a residence is where an individual actually lives for a certain period, although it is not his/her primary home for living.

**Non-residents:** Individuals other than residents

\*If you are not sure whether a person is a resident or non-resident, consult with the Salary and Welfare Section at the Office of Human Resources Management.

#### Taxable payment

##### A—Salary/teaching fees, etc.

- Salary income includes salary, bonus, and other income of a similar nature. Salary and teaching fees paid as compensation for teaching in courses, research, meetings, etc., to guests who visit from overseas for education and research purposes and are considered salary income, which is subject to income tax. However, if the income tax convention is applied, Japanese income tax is exempted (Application for Income Tax Convention, p. 31).
- Travel expenses (fares, living expenses, etc.) paid to the guest described in the preceding paragraph are considered as necessary expenses and not subject to income tax. However, payment exceeding the prescribed limit may be taxed.
- Payment for travel expenses (fares, living expenses, etc.) to be used to provide services for courses, research, meetings, etc., is not subject to tax.

##### B—Honorarium (Lecture fees, etc./fare/living expenses)

- Honoraria to be paid as compensation for lectures, lecture-related meetings, etc., to guests visiting Japan for lectures, etc. (lecture fees, etc./fares/living expenses), are all subject to tax. However, if the income tax convention is applicable, Japanese income tax may be exempted or reduced (Application for Income Tax Convention, p. 31).
- Fares and accommodation are not taxed if bills are paid by or receipts are addressed to Keio University. Accommodation and transportation expenses incurred both in and outside Japan that are paid directly to travel agencies, etc., are not taxed.

### (2) Payment to residents

As for taxable payments, both A: Salary/teaching fee, etc. and B: Honorarium (lecture fees, etc./fare/living expenses) are treated the same as for non-residents; however, the income tax rate is different.

(3) With regard to residents, in principle, incomes earned not only in Japan but also outside Japan are subject to tax. For non-residents and foreign corporations, however, only "domestic source incomes" that are earned in Japan are subject to tax. "Domestic source incomes" include payments for honorarium and living expenses, etc., to a person who has delivered a lecture in Japan, and payment for a manuscript fee and a copyright usage fee for writing or translation of a manuscript that will be used in Japan.



## Calculation Method for Take-home Amount and Withholding Tax

(General provisions)

\* Fares (including transportation costs) are inclusive of withholding tax. **\*It is prohibited to add the tax amount to be withheld to actual fares (including travel expenses).**

\*When daily allowances, accommodations, etc., are subject to tax, the combined amount of the prescribed daily allowance and accommodation, plus the withholding tax, may be paid.

(1) Payment to residents

**Example:** Lecture fee

Take-home honorarium: 30,000 yen      Take-home amount for living expenses: 15,500 yen

Fare: 20,000 yen (Tax rates for salary and teaching fees are not uniform as they are omitted in this case.)

A—Salary/teaching fee, etc. (salary/teaching fee to be taxed)

Living expenses	Gross amount: 15,500 yen	Net amount: 15,500 yen	Withholding tax: 0 yen
Fares	Gross amount: 20,000 yen	Net amount: 20,000 yen	Withholding tax: 0 yen

B—Honoraria (lecture fee, etc./fare/living expenses) (tax rate of 10.21%):

Lecture fee	Gross amount: 33,411 yen	Net amount: 30,000 yen	Withholding tax: 3,411 yen
Living expenses	Gross amount: 17,262 yen	Net amount: 15,500 yen	Withholding tax: 1,762 yen
Fares	Gross amount: 20,000 yen	Net amount: 17,958 yen	Withholding tax: 2,042 yen

(2) Payment to non-residents or foreign corporations

Even if the person is a resident of a country with which Japan has signed the income tax convention, the income tax convention may not be applicable in some cases, depending on the work description or type of payment. Consult in advance with the Salary and Welfare Section at the Office of Human Resources Management when applying the income tax convention.

**Example**

Take-home honorarium for salary/teaching fee or lecture fee: 50,000 yen

Take-home amount for living expenses: 24,000 yen; fares: 50,000 yen

(Take-home amount after tax return, if the withholding tax is returned by applying the income tax convention) (tax rate of 20.42%)

A—Salary/teaching fees, etc.

a. When the procedure to apply the income tax convention is completed before payment:

Salary/teaching fees, etc.	Gross amount: 50,000 yen	Net amount: 50,000 yen	Withholding tax: 0 yen
Living expenses	Gross amount: 24,000 yen	Net amount: 24,000 yen	Withholding tax: 0 yen
Fares	Gross amount: 50,000 yen	Net amount: 50,000 yen	Withholding tax: 0 yen

b. When the procedure for the application of the income tax convention is completed after payment (including situations in which the procedure is not followed):

Salary/teaching fees, etc.	Gross amount: 50,000 yen	Net amount before tax return: 39,790 yen	Withholding tax: 10,210 yen
Living expenses	Gross amount: 24,000 yen	Net amount before tax return: 24,000 yen	Withholding tax: 0 yen
Fares	Gross amount: 50,000 yen	Net amount before tax return: 50,000 yen	Withholding tax: 0 yen

\* The withholding tax is returned later directly to the payment recipient by the tax office.

c. If the guest is from a country with which Japan does not conclude the income tax convention or if the income tax convention is not applicable:

Salary/teaching fees, etc. (Consult with the administration section)

Living expenses	Gross amount: 24,000 yen	Net amount: 24,000 yen	Withholding tax: 0 yen
Fares	Gross amount: 50,000 yen	Net amount: 50,000 yen	Withholding tax: 0 yen

B—Honorarium (lecture fee, etc./fare/living expenses)

a. When the procedure to apply the income tax convention is completed before payment:

Lecture fee	Gross amount: 50,000 yen	Net amount: 50,000 yen	Withholding tax: 0 yen
Living expenses	Gross amount: 24,000 yen	Net amount: 24,000 yen	Withholding tax: 0 yen
Fares	Gross amount: 50,000 yen	Net amount: 50,000 yen	Withholding tax: 0 yen

b. When the procedure for the application of the income tax convention is completed after payment (including situations in which the procedure is not followed):

Lecture fee	Gross amount: 50,000 yen	Net amount before tax return: 39,790 yen	Withholding tax: 10,210 yen
Living expenses	Gross amount: 24,000 yen	Net amount before tax return: 19,100 yen	Withholding tax: 4,900 yen
Fares	Gross amount: 50,000 yen	Net amount before tax return: 39,790 yen	Withholding tax: 10,210 yen

\* The withholding tax is returned later directly to the payment recipient by the tax office.

c. If the guest is from a country with which Japan does not conclude the income tax convention or if the income tax convention is not applicable:

Lecture fee	Gross amount: 62,829 yen	Net amount: 50,000 yen	Withholding tax: 12,829 yen
Living expenses	Gross amount: 30,158 yen	Net amount: 24,000 yen	Withholding tax: 6,158 yen
Fares	Gross amount: 50,000 yen	Net amount: 39,790 yen	Withholding tax: 10,210 yen

\*Although the amounts paid as a lecture fee and living expenses in this example are different from the corresponding amounts in examples a. and b., note that the recipient of payment receives the same take-home amounts.



# Domestic Business Travel Expenses

In principle, business travel expenses are provided as **advance payment** and in a fixed amount in accordance with the following criteria:

$$\text{Domestic business travel expenses} = (\text{Fares}) + (\text{Accommodation fee} \times \text{number of nights}) + (\text{Daily allowance} \times \text{number of days})$$

**Railway fares:** The basic fare is paid. The following amounts can be added to this payment, depending on the railroad distance.

-One-way travel of 100 km or more (same train route 50km or more but less than 100km): Limited express fare / express rate.

-One-way travel of 100 km or more (same train route 100km or more): Limited express fare, express fare, and basic reserved seat fare.

\*The express fares for reserved seats may differ depending on whether the date of use falls within the shoulder season, peak season, or off season.

\*It is possible to include train lines that apply a reserved seat fare to all seats (e.g., Odakyu Romance Car, Tobu limited express Spacia, Seibu Red Arrow) even when the distance is shorter than 100km.

One-way travel of 500km or more: limited express fare, express fare, basic reserved seat fare, green car seat reservation fee (excluding the bullet-train zone).

**Boat fares:** Ordinary (second-class) passenger fares are paid (limited express fares and express fares may also be paid).

**Airfare:** Airfare can only be paid in the following situations (in principle, the normal fare of the lowest class is paid):

1. When the location of business is 500 km or more one way by rail.
2. When a flight is the most economical normal route and means of travel.
3. Other situations for which air travel becomes necessary for unavoidable reasons.

**Bus fares:** Bus fares are paid at cost (advance payment allowed)

**Taxi fares:** Taxi fares can be paid only if the use of taxi is considered necessary for emergencies or for other unavoidable reasons.

Also refer to "Handling Income Tax for Non-residents and Residents in Japan" (p. 19).

	Necessary documents	
Prior to travel	(1) When a paid employee (either full-time or part-time) of Keio University travels for business travel *1	<ul style="list-style-type: none"> <li>● Form 31: Business Travel Application</li> <li>● Form 32: (Domestic) (New) Business Travel Expenses Application</li> <li>▲ Estimate/invoice for airfare (with itinerary and travel class) (required only for air travel)</li> <li>▲ Documents proving the fares (routes, costs) on the relevant day (e.g., a copy of the web page listing the fare)[when modes of transportation other than airfare are provided]</li> <li>● Documents confirming the business travel itinerary (e.g., program for a conference or symposium)</li> </ul>
	(2) When a person other than category (1) travels for business *2	<ul style="list-style-type: none"> <li>● The following documents are needed in addition to the necessary documents listed in (1) (Form 31 not required)</li> <li>● Form 33: Request for Business Travel (copy)</li> </ul>
After travel	Same for (1) and (2)	<ul style="list-style-type: none"> <li>● Form 34: Business Travel/Invitation Report (to be submitted within one month after business travel)</li> <li>▲ Documents confirming the date of boarding and the travel class (boarding pass stub, etc.) (required only for air travel)</li> <li>▲ Documents confirming the business travel itinerary (emails from the business destination, field work and research records, questionnaire results)</li> </ul>
When additional payment needs to be claimed after travel		<ul style="list-style-type: none"> <li>▲ Form 51: Request for Reimbursement/Reason for Use of Credit Card (for reimbursements)</li> <li>▲ Form 32: (Domestic) (Changed) Business Travel Expenses Application (in the event of a schedule change)</li> <li>● Copy of Form 32: (Domestic) (New) Business Travel Expenses Application (the form should have been submitted before the trip; it is prepared by the section in charge at each campus)</li> </ul> <p>Attach receipts along with the above documents if you have them. If there are no receipts, attach a document proving the amount for the relevant distance (e.g., a copy of the web page).</p> <p>Include the route used and the reason for use in the accounting documents when using taxis.</p>

\* 1 When a research project leader of Keio University or research members from a project funded by MEXT Grants-in-Aid for Scientific Research travel for business, (1) applies to all unpaid staff, part-time lecturers, etc. while (2) applies to temporary employees and part-time lecturers who are not traveling as project leaders or research members from the project funded by MEXT Grants-in-Aid for Scientific Research, even if they are the paid employees affiliated with Keio University.

\* 2 (1) is applicable to part-time project faculty/staff and researchers of Keio University. When individuals (including students) who are not employed by Keio University are requested to travel for business, a request for travel must be addressed to them.

## ★Maximum daily allowance and accommodation fee amounts for domestic travel

Title	Allowance for a day trip	When accommodation is required	
		Daily allowance	Accommodation fee
(A) Professors, associate professors, assistant professors, teachers, and managerial staff	2,100 yen	3,500 yen (Half amount: 1,750 yen)	12,000 yen
(B) Research associates, assistant teachers, and persons other than those listed in (A)	1,800 yen	3,000 yen (Half amount: 1,500 yen)	12,000 yen

## Additional Considerations for Domestic Business Travel Expenses

Payment conditions for accommodation fees	In principle, accommodation fees are provided when the destination is 100 km or further away. However, accommodation fees and daily allowances may be paid under a certain conditions, even when the distance is less than 100 km one way.
Halved daily allowances	Half of the regular daily allowance is provided for daily allowances for business travel with overnight stays, if leaving in the afternoon and returning home/home campus in the morning.
Travel days	Half of the regular daily allowance is paid if the entire day is spent on traveling.
Daily allowances for day trips	The allowance for day trips is paid when the round trip travel distance is 80 km or more by rail or 30 km or more by boat.
Intermural travel	For business travel to another campus or facility of Keio University, generally only transportation is paid at expense. However, for travel between Tsuruoka Town Campus and another campus, both accommodation fees and daily allowances may be paid.
Miscellaneous expenses	Miscellaneous expenses such as ticketing fees, airport taxes, communications fees, and unavoidable taxi fares at business destinations, etc., may be provided upon application.
Part-time Lecturers	As a general rule, (B) applies to part-time lecturers, but if his/her main role is equivalent to that of (A), (A) will be applied if provided a sufficient explanation. (A) applies to part-time project lecturers.
<b>* The items below are the same as for overseas business travel expenses</b>	
Commuting distances	If the project researcher is a Keio University employee and the business travel route overlaps with his/her regular paid commuting route, the travel fares for the zone in question are not paid as travel and transportation expenses.
Internet usage fees	Internet usage fees incurred during business travel should be paid out of the daily allowance provided.
Package tours	When using a package tour, submit a document that proves that the package tour fare is less expensive than the sum of the standard transportation fares and accommodation fees prescribed in (A) or (B) above.
Affiliation categories	The prescribed amount is paid regardless of the affiliation of the researcher or student.
Use of non-economy classes	As a general rule for air travel, the maximum payable amount is equal to the lowest normal fare (economy class [Y] fare for the departure date). If fares for other classes are within this amount, it is possible to use premium economy class or business class. When using a class other than economy class, submit a document to confirm that the airfare is less expensive than the economy class [Y] fare. Payment for airfare is made by Keio University through a bank transfer based on the estimate or invoice issued by the travel agency.
When expenses are provided by invitation, etc.	When fares, accommodation fees, daily allowances, etc., are reduced or totally eliminated due to invitation, clearly state so.
Reduction of accommodation fees and daily allowances	The accommodation fees and daily allowances are the maximum payable amounts, and these can be reduced or eliminated by specifying the reasons on the application documents.
Business travel at the end of the fiscal year	When applying for travel expenses at the end of the fiscal year, consult with the appropriate administrative section in advance.
Electronic boarding passes	When an electronic boarding pass is used, the traveler is issued a piece of paper with information regarding the flight at the time of boarding. Preserve it carefully in place of a boarding pass stub and submit it after travel.
Documents confirming the travel itinerary	When traveling for business wherein the entire schedule cannot be confirmed by a third party (such as field work, material/data collection, etc.), with the exception of participation in a symposium or conference, make sure to prepare and submit confirmation documents that can verify the business travel itinerary.
Saturdays, Sundays and holidays	When there is no research work nor need to travel on Saturday, Sunday or holidays, accommodation fees are only paid if a statement of reasons justifying the stay at the destination is submitted. No daily allowance is provided.
Unavoidable schedule changes	On days for which no work is performed but travel is changed due to weather-related flight cancellations or other unavoidable reasons, or for transit purposes, accommodation fees may be provided. However, daily allowances will not be provided.
Cancellation fees	Payment of cancellation fees incurred by voluntary cancellation is not allowed except as permitted by the funding source.
Schedule changes	If the actual travel schedule differs from that specified in the Form 32: Business Travel Expenses Application, any differences in amounts should be settled by submitting a statement of reasons, along with a Form 32: (Domestic/Overseas) (Changed) Business Travel Expense Application that describes the schedule change(s) that affect additional or reduced expenses.
Payment of local travel expenses	Local transportation expenses for which no receipts were issued should be settled by submitting a Form 51: Request for Reimbursement/Reason for Use of Credit Card that describes the schedule, together with documents proving the amount for the relevant distance (zone) (e.g., a copy of the web page listing the fare).
Prevention of double payment of travel expenses	<b>In order to prevent double payment, do not apply for business travel expenses to Keio University when a host organization, etc., covers your travel expenses separately.</b>

# Overseas Business Travel Expenses

Business travel expenses are provided as **advance payment and in a fixed amount** in accordance with the following criteria:

$$\text{Overseas business travel expenses} = (\text{Fares}) + (\text{Accommodation fee} \times \text{number of nights}) +$$

$$(\text{Daily allowance} \times \text{number of nights})$$

	Necessary documents	
Prior to travel	(1) When a paid employee (either full-time or part-time) of Keio University travels for business travel *1	<ul style="list-style-type: none"> <li>• Form 31: Business Travel Application *3</li> <li>• Form 32: (Overseas) (New) Business Travel Expenses Application</li> <li>• Estimate/invoice for airfare (with itinerary and travel class)</li> <li>▲ Documents proving the fares (routes, costs) on the relevant day (e.g., a copy of the web page listing the fare)[when modes of transportation other than airfare are provided]</li> <li>• Documents confirming the business travel itinerary (e.g., program for a conference or symposium)</li> </ul>
	(2) When a person other than category (1) travels for business *2	<ul style="list-style-type: none"> <li>• The following documents are needed in addition to the necessary documents listed in (1) (Form 31 not required)</li> <li>• Form 33: Request for Business Travel (copy)</li> </ul>
After travel	Same for (1) and (2)	<ul style="list-style-type: none"> <li>• Form 34: Business Travel/Invitation Report (to be submitted within one month after business travel)</li> <li>• Documents confirming the date of boarding and the travel class (boarding pass stub, etc.)</li> <li>▲ Calculation sheet (document that lists the exchange rate as received at the time of currency conversion in the foreign country)</li> <li>▲ Documents confirming the business travel itinerary (emails from the business destination, field work and research records, questionnaire results)</li> </ul>
When additional payment needs to be claimed after travel		<ul style="list-style-type: none"> <li>▲ Form 51: Request for Reimbursement/Reason for Use of Credit Card (for reimbursements)</li> <li>▲ Form 32: (Overseas) (Changed) Business Travel Expenses Application (in the event of a schedule change)</li> <li>• Copy of Form 32: (Overseas) (New) Business Travel Expenses Application (the form should have been submitted prior to the trip; it is prepared by the section in charge of each campus)</li> </ul> <p>Attach receipts along with the above documents if you have them. If there are no receipts, attach a document proving the amount for the relevant distance (e.g., a copy of the web page). Include the route used and the reason for use in the accounting documents when using taxis.</p>

\* 1 When a research project leader of Keio University or research members from a project funded by MEXT Grants-in-Aid for Scientific Research travel for business, (1) applies to all unpaid staff, part-time lecturers, etc. while (2) applies to temporary employees and part-time lecturers who are not traveling as project leaders or research members from the project funded by MEXT Grants-in-Aid for Scientific Research, even if they are the paid employees affiliated with Keio University.

\* 2 (1) is applicable to part-time project faculty/staff and researchers of Keio University. When individuals (including students) who are not employed by Keio University are requested to travel for business, a request for travel must be addressed to them.

\* 3 A copy of "Request for Overseas Business Travel," which must be submitted to the Office of Human Resources Management may also be used instead. All those employed by Keio University (including temporary employees and part-time lecturers) are required to submit a "Request for Overseas Business Travel."

★ Maximum daily allowance and accommodation fee amounts for overseas travel

Region	(A) Professors, associate professors, assistant professors, teachers, and managerial staff		(B) Research associates, assistant teachers, and persons other than those listed in (A)	
	Daily allowance	Accommodation fee	Daily allowance	Accommodation fee
Designated cities, Europe and North America	6,500 yen	23,000 yen	5,500 yen	21,000 yen
Other	5,500 yen	19,000 yen	4,500 yen	17,000 yen

\* Refer to the

★ Attached Regions for the designated

## Additional Considerations for Overseas Business Travel Expenses

Overnight flights	Accommodation fees and daily allowances are paid according to the number of nights in the foreign country (overnight flights are not covered)
Part-time lecturers	As a general rule, (B) applies to part-time lecturers, but if his/her main role is equivalent to that of (A), (A) will be applied if provided a sufficient explanation. (A) applies to part-time project lecturers.

Use of non-economy classes	As a general rule for air travel, the maximum payable amount is equal to the lowest normal fare (economy class [Y] fare for the departure date). If fares for other classes are within this amount, it is possible to use premium economy class or business class. When using a class other than economy class, submit a document to confirm that the airfare is less expensive than the economy class [Y] fare. Payment for airfare is made by Keio University through a bank transfer based on the estimate or invoice issued by the travel agency.
Use of mileage and upgrades	Upgrades using accumulated mileage or various loyalty program points are not allowed because this constitutes the combined use of expenses.
Travel within Japan	For travel to an airport in Japan, the actual expenses incurred by railway, bus, and airfares are provided based on the application for travel expenses. Traveling to Narita Airport is regarded as part of overseas travel, and the payment of a limited express railway such as Narita Express is covered.
Voluntary insurance	As a general rule, any fees for voluntary insurance shall be borne by the traveler.
Miscellaneous expenses	Miscellaneous expenses (vaccinations, visa handling fees, ticketing fees, departure and entry taxes, airport fees, ESTA/Electronic System for Travel Authorization for entry into the USA, unavoidable taxi fares at business destinations, communication expenses, etc.) are paid at expense upon application.
Vaccinations	The vaccination fee is covered up to the necessary amount only if it is a requisite of the destination country by submitting a copy of the Yellow Card (Carte Jaune), etc.
Reimbursements for expenses at destination	When a business traveler pays railway or bus fares in the destination, he/she can claim and be reimbursed by submitting a Form 51: Request for Reimbursement/Reason for Use of Credit Card with receipts after the travel (attach the calculation sheet received at time of currency exchange, with the exchange rate during business travel noted on it). Refer to "Additional Considerations for Reimbursement for Paid Expenses" on p. 37. As for local transportation expenses for which no receipt is issued, the traveler can claim them by submitting a Form 51: Request for Request for Reimbursement/Reason for Use of Credit Card with the travel schedule, along with documents that prove the amount for the relevant distance (e.g., copy of the web page listing the rate).
Accommodation fees in special circumstances	If accommodation fees exceed those on the list due to safety concerns, etc., any differences in amounts may be paid by following the procedures outlined in "Response to Special Circumstances," found on p. 4 of the Manual.
	<b><i>* The following items are the same as for the case of domestic business travel expenses.</i></b>
Commuting distances	If the project researcher is a Keio University employee and the business travel route overlaps with his/her regular paid commuting route, the travel fares for that zone are not paid as travel and transportation expenses.
Internet usage fees	Internet usage fees incurred during business travel should be paid out of the daily allowance provided.
Package tours	When using a package tour, submit a document that proves that the package tour fare is less expensive than the sum of the standard transportation fares and accommodation fees prescribed in (A) or (B) above.
Affiliation categories	The prescribed amount is paid regardless of the affiliation of the researcher or student.
When expenses are provided by invitation, etc.	When fares, accommodation fees, daily allowances, etc., are reduced or totally eliminated due to invitation, clearly state so.
Reduction of accommodation fees and daily allowances	The accommodation fees and daily allowances are the maximum payable amounts, and these can be reduced or eliminated by specifying the reasons on the application documents.
Business travel at the end of the fiscal year	When applying for travel expenses at the end of the fiscal year, consult with the appropriate administrative section in advance.
Electronic boarding passes	When an electronic boarding pass is used, the traveler is issued a piece of paper with information regarding the flight at the time of boarding. Preserve it carefully in place of a boarding pass stub and submit it after travel.
Documents confirming the travel itinerary	When traveling for business wherein the entire schedule cannot be confirmed by a third party (such as field work, material, data collection, etc.), with the exception of participation in a symposium or conference, make sure to prepare and submit confirmation documents that can verify the business travel itinerary.
Saturdays, Sundays and holidays	When there is no research work nor need to travel on Saturday, Sunday or holidays, accommodation fees are only paid if a statement of reasons justifying the stay at the destination is submitted. No daily allowance is provided.
Unavoidable schedule changes	On days for which no work is performed but travel is changed due to weather-related flight cancellations or other unavoidable reasons, or for transit purposes, accommodation fees may be provided. However, daily allowances will not be provided.
Cancellation fees	Payment of cancellation fees incurred by voluntary cancellation is not allowed except as permitted by the funding source.
Schedule changes	If the actual travel schedule differs from that specified in the Form 32: Business Travel Expenses Application, any differences in amounts should be settled by submitting a statement of reasons, along with a Form 32: (Domestic/Overseas) (Changed) Business Travel Expense Application that describes the schedule change(s) that affect additional or reduced expenses.
Prevention of double payment of travel expenses	<b>In order to prevent double payment, do not apply for business travel expenses to Keio University when a host organization, etc., covers your travel expenses separately.</b>

## ★ List of regions

Designated cities		Abu Dhabi, Riyadh, Jeddah, Kuwait, Singapore, Abidjan
Europe • North America	Europe	Albania, Andorra, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, Former Yugoslav Republic of Macedonia, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Italy , U.K., Ukraine, Uzbekistan, Kazakhstan, Kyrgyzstan, Kosovo, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Moldova, Montenegro, the Netherlands, Norway, Poland, Portugal, Russia Rumania, San Marino, Switzerland, Sweden, Spain, Slovakia, Slovenia, Serbia, Tajikistan, Turkmenistan, Vatican City,
	North America	United States of America, Canada
Other		Other

Source: Status of countries and regions provided by the Ministry of Foreign Affairs (<http://www.mofa.go.jp/region/index.html>) (as of November 11, 2015) for the classification of Europe and North America.



# Travel Expenses for Student Activities for Educational Projects

Travel expenses for students involved in educational projects are paid based on the following criteria.

$$\text{Student travel expense} = (\text{Fares}) + (\text{Accommodation fee} \times \text{number of nights})$$

Use prescribed forms and necessary documents provided for each project.

## Domestic support

Railway fares for domestic travel are provided in accordance with the procedures for Domestic Business Travel Expenses (p. 21).

The same shall apply to non-Keio students invited for educational projects.

### ★ Maximum daily allowance/accommodation fees for domestic travel

Daily allowance	Accommodation fee
Not provided	12,000 yen

## Additional Considerations

Airfare	As a general rule for air travel, the maximum payable amount is equal to the lowest normal fare (economy class [Y] fare for the departure date).
Payments	As a general rule, railway and air fares will be paid directly by Keio University to the travel agencies.
Cancellation fees	Cancellation fees incurred by voluntary cancellations cannot be paid by public funds.
Miscellaneous expenses	Miscellaneous expenses such as ticketing fees, airport taxes, communications fees, and unavoidable taxi fares at business destinations, etc., may be provided at expense upon application.

## Overseas activity support

Overseas travel expenses for students' activities under educational projects can be provided in accordance with the following criteria. The same shall apply to non-Keio students invited for educational projects.

### ★ Daily allowance/accommodation fee (overseas) (maximum)

Region	Daily allowance	Accommodation fee
Designated cities, Europe and North America	Not provided	21,000 yen
Other	Not provided	17,000 yen

## Additional Considerations

Airfare	As a general rule for air travel, the maximum payable amount is equal to the lowest normal fare (economy class [Y] fare for the departure date). The payments are settled based on the invoices issued by the travel agency or receipts submitted by the guest. If there is no grade classification, fares will be provided at actual expenses. Payments are made by Keio University directly to the travel agencies.
Accommodation fees	Accommodation fees are paid depending on the number of nights at the destination. Overnight flights do not count.
Daily allowances	No daily allowances are provided.
Transportation expenses in Japan	Transportation expenses to and from an airport in Japan can be provided by applying for travel expenses. As a general rule, railway and bus fares are paid at expenses.
Cancellation fees	Cancellation fees incurred by voluntary cancellations cannot be paid by public funds.
Miscellaneous expenses	Miscellaneous expenses (vaccinations, visa handling fees, ticketing fees, departure and entry taxes, airport fees, unavoidable taxi fares at business destinations, communication expenses, etc.) may be provided at expense upon application, but only when payment is allowed by the funding source. As a general rule, application requires submission of itemized invoices or receipts.



# Travel Expenses for Guests from Within Japan

Travel expenses for guests from within Japan (a Japanese resident invited for a project) are paid based on the following criteria.

Travel expenses for a guest from within Japan = (Fares) + (Living expenses x number of nights)

Necessary documents	Documents that need to be signed by the guest
<ul style="list-style-type: none"> <li>• Copy of letter of invitation</li> <li>▲ Form 21: Honorarium Application/Receipt</li> <li>• Form 35: Application for Travel Expenses for Guests from Within Japan/Receipts</li> <li>• Documents proving the fares (routes, costs) on the relevant day (e.g., a copy of the web page listing the fare)</li> <li>▲ Original nvoice or receipt for the airfare (required only for air travel)</li> <li>▲ Relevant documents such as programs (for workshops, conferences, symposiums, etc.)</li> <li>• Form 34: Business Travel/Invitation Report (to be submitted within one month after conclusion of stay)</li> </ul>	<ul style="list-style-type: none"> <li>• Form 21: Honorarium Application/Receipt(when inviting a guest for lecture, etc., and paying in cash)</li> <li>• Form 35: Application for Travel Expenses for Guests from Within Japan/Receipts (when paying travel expenses, etc., in cash)</li> </ul>

★ **Maximum living expenses for guests from within Japan**

Living expenses (per night)	15,500 yen
-----------------------------	------------

## Additional Considerations

Expenses excluding transportation	All expenses, with the exception of transportation fares, should be covered by the living expenses provided. No living expenses are paid for one-day invitations.
	<b><i>*The following items are the same for both "Travel Expenses for Guests from Within Japan" and "Travel Expenses for Guests from Overseas"</i></b>
Railway fares	Expenses such as railway fares are paid in accordance with the standards for payment of domestic travel expenses (p. 21).
Airfare	As a general rule for air travel, the maximum payable amount is equal to the lowest normal fare (economy class [Y] fare for the departure date).
Income taxes	Since fares and living expenses may be subject to taxes, refer to "Handling Income Tax for Non-residents and Residents in Japan" (p. 19).
Use of packaged tours	When using a packaged tour, the following documents are required: document proving that the packaged tour price is less than the sum of the standard transportation fares and accommodation fees.
Use of non-economy classes	If fares for other classes are within this amount, it is possible to use premium economy class or business class.
Payments of prescribed amounts	The prescribed amounts will be paid regardless of whether the guest is a full-time or part-time member of the organization to which the guest (including students) belongs.
Reduction of living expenses	Living expenses are the maximum payable amounts. They can be reduced or eliminated by clarifying reason(s) for such in the application documents.
Miscellaneous expenses	Miscellaneous expenses should be covered by the living expenses provided.
When Keio University pays hotels directly	When Keio University pays hotels for accommodation fees directly, no living expenses shall be provided to the guest.
Travel at the end of the fiscal year	Consult with the administrative section in advance concerning applications for travel expenses for invitations at the end of the fiscal year if the returning date can be the next fiscal year.
Extending travel	On days for which no work is performed but travel is extended due to weather-related flight cancellations or other unavoidable reasons, living expenses may be provided.

# Travel Expenses for Guests from Overseas

Travel expenses for guests from overseas (resident from a foreign country invited for a project) are paid in accordance with the following criteria.

$$\text{Travel expenses for a guest from overseas} = (\text{Fares}) + (\text{Living expenses} \times \text{number of days})$$

Necessary documents	Documents that need to be signed by the guest
<ul style="list-style-type: none"> <li>• Copy of letter of invitation</li> <li>▲ Form 21: Honorarium Application/Receipt</li> <li>▲ Application Form for Income Tax Convention (for applicable guests only)</li> <li>• Form 35: Application for Travel Expenses for Guests from /Receipts</li> <li>• Documents proving the fares (routes, costs) on the relevant day (e.g., a copy of the web page listing the fare)</li> <li>• Original invoice or receipt for the airfare</li> <li>• Copy of passport (page with identification, page with landing permission seal or immigration stamp)</li> <li>▲ Relevant documents such as programs (for workshops, conferences, symposia, etc.)</li> <li>• Form 34: Business Travel/Invitation Report (to be submitted within one month after conclusion of stay)</li> <li>▲ Form 301: Foreign Remittance Application</li> </ul>	<ul style="list-style-type: none"> <li>• Form 21: Honorarium Application/Receipt (when requested for a lecture, etc., and paying in cash)</li> <li>• Form 35: Application for Travel Expenses for Guests from /Receipts (when paying travel expenses, etc., in cash)</li> <li>• Application form for the income tax convention</li> </ul> <p>Refer to the “Application of the Income Tax Convention” (p. 31)</p>

## ★ Living expenses (guests from overseas) (maximum)

Living expenses (per day) (equivalent to accommodation fee + daily allowance)	24,000 yen
--	------------

## Additional Considerations for Travel Expenses for Guests from Overseas

Use of non-economy classes (1)	Premium economy class or business class can be used if the airfare is within the amount of the lowest normal fare (economy class [Y] fare on the departure date). When using a class higher than the economy class, submit a document to confirm that the airfare is less than the economy class [Y] fare.
Use of non-economy class (2)	When inviting a key figure from abroad, if an appropriate seat cannot be secured for him/her within the cost of an economy class (Y) seat, and if the rules set by the funding source do not limit the costs for airfares, submit in advance a document to the Chief Administrator of each campus (Head of the Accounting and Finance Office for Mita Campus) that clearly explains this situation in order to attain an approval. (“Response to special circumstances” on p. 4.)
Income taxes	Since transportation fares and living expenses may be subject to taxes, follow the prescribed procedures under “Handling Income Tax for Non-residents and Residents in Japan” (p. 19).
When Keio University pays hotels directly	When Keio University pays hotels for accommodation fees directly, no living expenses shall be provided to the guest.
Expenses other than transportation fares incurred	Expenses other than transportation fares should be covered by the living expenses provided.
Copy of passport	Any documents that can verify the date of entry (e.g., boarding pass stub) may be used instead of a copy of their passport if the application for the income tax convention has not been submitted for tax exemption or return.

Income tax convention	For both Form 21 and Form 35 [1] When the income tax convention is not applicable Specify the amount of withholding tax in Form 21 or Form 35 [2] When the income tax convention is applicable (1) If the documents necessary for the application of the income tax convention can be submitted to the tax office by the day before paying the guest: Do not specify the amount of tax withheld in Form 21 or Form 35 (2) If the documents necessary for the application of the income tax convention cannot be or are not submitted to the tax office by the day before paying the guest: Specify the amount of withholding tax in Form 21 or Form 35
	<b><i>*The following items are the same for both "Travel Expenses for Guests from Within Japan" and "Travel Expenses for Guests from Overseas"</i></b>
Railway fares	Expenses such as railway fares are paid in accordance with the standards for payment of domestic travel expenses (p. 21).
Airfare	As a general rule, the airfare can be paid with the maximum payable being equal to the lowest normal fare (economy class [Y] fare on the departure date).
Income taxes	Since fares and living expenses may be subject to taxes, refer to "Handling Income Tax for Non-residents and Residents in Japan" (p. 12).
Use of packaged tours	When using a packaged tour, the following documents are required: document proving that the packaged tour price is less than the sum of the standard transportation fares and accommodation fees.
Payments of prescribed amounts	The prescribed amounts will be paid regardless of whether the guest is a full-time or part-time member of the organization to which the guest (including students) belongs.
Miscellaneous expenses	Miscellaneous expenses should be covered by the living expenses provided.
Reduction of living expenses	Living expenses are the maximum payable amounts. They can be reduced or eliminated by clarifying reason(s) for such in the application documents.
Travel at the end of the fiscal year	Consult the administrative section in advance concerning applications for travel expenses for invitations at the end of the fiscal year if the returning date can be the next fiscal year.
Extending travel	On days for which no work is performed but travel is extended due to weather-related flight cancellations or other unavoidable reasons, living expenses may be provided.

## Short-distance Travel Expenses

This covers the transportation expenses (fares) for ordinary railways, route buses, etc., for round trip distances of less than 80 km (those which do not fall under either business travel expenses or travel expenses for guests). These expenses are paid based on ticket prices (in increments of 10 yen) and not IC card fares (in increments of 1 yen).

See "Handling Income Tax for Non-residents and Residents in Japan" (p. 19) for payment.

When the rules set by the funding source categorize short-distance travel expenses as items other than the travel expenses, such rules take priority.

Necessary documents
<ul style="list-style-type: none"> <li>Form 22: Invoice/Receipt for Transportation Expenses</li> <li>Documents proving the travel expenses (routes/costs) on the days of travel (e.g., copy of the web page listing the fares)</li> </ul>

## Division of Expenses for Multipurpose Business Travels

### (General provisions)

- \* When the funding source has rules, follow those rules.
- \* Transportation fares for a section (distance) that is necessary to travel can be paid, even if no other business is conducted, and if the number of days required for such business is less than half of those needed for the entire travel, despite the following rules and regulations. However, ensure that there are no double payments. (Entire travel means the period from arrival at the destination to departure from the destination in the event of an overseas travel from Japan, and the period from arrival in Japan to departure from Japan in the event of a guest invited from overseas.)
- \* If a guest conducts other business before visiting Japan, the last place from which he/she conducted business shall be the starting point from which the travel expenses accumulate.
- \* If it is difficult to explain appropriately the division of travel expenses by rules described on this page, prepare a written statement of reasons.

### Domestic/overseas business travel

*\*The dark grey portions are payable.*

- (1) Overnight stay after completion of Work A (funded by the public fund) and travel to Work B (not funded by the public fund)

	A		B	
--	---	--	---	--

Fares: Fares to A can be paid.

Accommodation fees: Accommodation fees for the day of completion of A cannot be paid because the fees are part of the necessary expenses for traveling to B.

- (2) Overnight stay after completion of Work B (not funded by the public fund) and travel to Work A (funded by the public fund)

	B		A	
--	---	--	---	--

Fares: Fares from B to A and those for traveling back from A can be paid.

Accommodation fees: Accommodation fees for the day of completion of B can be paid because the fees are part of the necessary expenses for traveling to A.

- (3) Overnight stay after completion of Work A (funded by the public fund) traveling to Work B (not funded by the public fund) and overnight stay after completion of B, and again traveling to A (funded by the public fund)

	A		B		A	
--	---	--	---	--	---	--

Fares: Fares other than those from A to B can be paid.

Accommodation fees: Accommodation fees spent after completion of A and before going to B cannot be paid, but those after completion of B to travel to A can be paid.

- (4) Overnight stay after completion of Work B (not funded by the public fund), traveling to Work A (funded by the public fund), and again traveling to B (not funded by the public fund)

	B		A		B	
--	---	--	---	--	---	--

Fares: Only the fares from B to A can be paid.

Accommodation fees: Accommodation fees spent after completion of B to travel to A can be paid. Those incurred after completion of A and return to B cannot be paid.

- (5) Use the following criteria to determine whether daily allowances are regarded as expenses for publicly funded Work A or non-publicly funded Work B.
- Daily allowances can be paid for the days used to perform Work A only.
  - Daily allowances cannot be paid for the days used to perform Work B only.
  - Up to half the amount of the daily allowance can be paid for the days used to perform work for both Work A and B.
  - Daily allowances can be paid for the day on which the person travels to Work B after Work A was performed.
  - Daily allowances cannot be paid for the day on which the person travels to Work A after Work B was performed.
  - Daily allowances can be paid for the days used only for traveling to Work A or returning from Work A.

### Invited guests

- \* Living expenses cannot be provided for the days solely used for other business.
- \* Up to half of the maximum amount allotted for living expenses can be provided for the days used to conduct other business as well as publicly funded work within the same single day.
- \* When the other business occupies half or more of the entire travel, payment of transportation fares shall be conducted in the same manner for domestic/overseas travels as described above. However, note that double payment is not allowed.

## Application for Income Tax Convention

Applicability of the income tax convention depends on the type of services or payment. The convention may be changed or confirmation of notification forms or supporting documents may be required. Make sure to consult in advance the Salary and Welfare Section at the Office of Human Resources Management. When the convention is applied or is not applied even when applicable, the addition of the amount of withholding tax to the payment is not allowed.

**【When the documents necessary for the application of the income tax convention can be submitted before payment to a guest】**

Submit the necessary documents outlined below approximately two weeks prior to payment.

Japanese income tax will be exempted or reduced upon the applicant's submission of the following documents.

Necessary documents	Necessary information
<ul style="list-style-type: none"> <li>Forms 3, 7 or 8 of the National Tax Agency (Application Form for Income Tax Convention) *1 (2 copies) (before payment)</li> <li>▲ Form 17 of the National Tax Agency (Attachment Form for Limitation on Benefits Article) *2 (2 copies) (before payment)</li> <li>▲ Certificate of Residence*3 (before payment)</li> <li>▲ Copy of passport (page with identification and page with landing permission seal or immigration stamp) (submission after payment is also acceptable) (for Forms 7 or 8 of the National Tax Agency)</li> <li>• A copy of the accounting reference sheet, Form 21: Honorarium Application/Receipt, or Copy of Application for Travel Expenses for Guests from (Overseas)/Receipts Form 35 (after payment) *5</li> </ul>	Form 21: Report the total amount received as the amount paid

**【When the documents necessary for the application of the income tax convention cannot be submitted before the guest receives payment】**

The withholding tax will be refunded directly to the guest after the following documents are submitted.

Necessary documents	Necessary items
<ul style="list-style-type: none"> <li>Forms 3, 7 or 8 of the National Tax Agency (Application Form for Income Tax Convention)*1 (2 copies)</li> <li>• Form 11 of the National Tax Agency (Application Form for Refund of the Overpaid Withholding Tax)*1 (2 copies)</li> <li>▲ Form 17 of the National Tax Agency (Attachment Form for Limitation on Benefits Article) *2 (2 copies)</li> <li>▲ Certificate of Residence*3</li> <li>• Form 301: Foreign Remittance Application*4</li> <li>▲ Copy of passport (page with identification, page with landing permission seal or immigration stamp) (Submission after payment is also acceptable) (for Forms 7 or 8 of the National Tax Agency)</li> <li>• Copy of the accounting reference sheet, Form 21: Honorarium Application/Receipt, or Copy of Application for Travel Expenses for Guests from (Overseas)/Receipts Form 35 (after payment) *5</li> </ul>	Form 21: Report the gross amount paid, along with a breakdown of the net amount and the withholding tax from the amount received

**Even after the guest has returned home, the withholding tax will be refunded directly from the responsible tax office to the guest after the above documents are submitted.**

\*1 Use Form 3 for copyright payments, etc.; Form 7 for lectures, etc.; and Form 8 for courses and research, for which the visa status of "Professor" is required.

Form 3 (available in Japanese): [http://www.nta.go.jp/tetsuzuki/shinsei/annai/joyaku/annai/1648\\_41.htm](http://www.nta.go.jp/tetsuzuki/shinsei/annai/joyaku/annai/1648_41.htm)

Form 7 (available in Japanese): [http://www.nta.go.jp/tetsuzuki/shinsei/annai/joyaku/annai/1648\\_45.htm](http://www.nta.go.jp/tetsuzuki/shinsei/annai/joyaku/annai/1648_45.htm)

Form 8 (available in Japanese): [http://www.nta.go.jp/tetsuzuki/shinsei/annai/joyaku/annai/1648\\_46.htm](http://www.nta.go.jp/tetsuzuki/shinsei/annai/joyaku/annai/1648_46.htm)

Form 11 (available in Japanese): [http://www.nta.go.jp/tetsuzuki/shinsei/annai/joyaku/annai/1648\\_49.htm](http://www.nta.go.jp/tetsuzuki/shinsei/annai/joyaku/annai/1648_49.htm)

\*National Tax Agency Form 17 is required for U.S.A., U.K., France, Australia, Netherlands, Switzerland, Sweden, and New Zealand, but may be rendered unnecessary under certain stipulations, so contact the Salary and Welfare Section of the Office for Human Resources Management in advance. Download the appropriate form for the country in question.

Form 17 (available in Japanese): <http://www.nta.go.jp/tetsuzuki/shinsei/annai/joyaku/annai/5320/01.htm> Form

17 is available in English at: [http://www.nta.go.jp/foreign\\_language/tax\\_convention.htm](http://www.nta.go.jp/foreign_language/tax_convention.htm)

\*3 The procedures for obtaining the Certificate of Residence differ by country of residence.

\*It is recommended to prepare necessary documents as it may take several months to obtain the certificate.

U.S.A: Submit FORM 6166 issued by the Internal Revenue Service (IRS). (FORM 6166 will be issued after application of FORM 8802.)

<http://www.irs.gov/Individuals/International-Taxpayers/Form-6166---Certification-of-U.S.-Tax-Residency>

U.K., France, Australia, Netherlands Switzerland, Sweden, and New Zealand: Guests should complete and submit the prescribed format of documents to the local tax bureau in their respective countries for certification.

\*4 Enter the street number in "CITY" under the column "(6) Bank of Beneficiary – Address, etc.," a required field in the Request for Foreign Remittance.

\*5 In the event of cash payment, the invited guest is required to give their signature upon receipt. In the event of payment by bank wire transfer, no signature is required.



## List of countries with which Japan has signed the income tax convention

(Source: Ministry of Finance website :

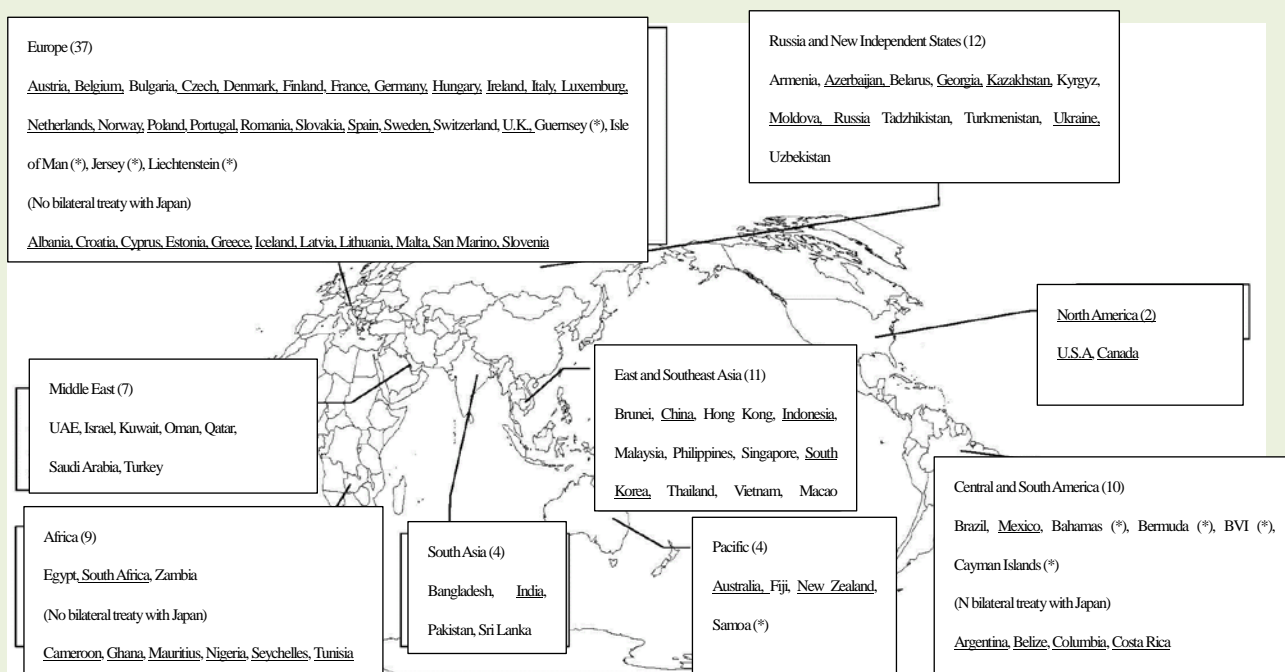
[http://www.mof.go.jp/english/tax\\_policy/tax\\_conventions/international\\_182.htm](http://www.mof.go.jp/english/tax_policy/tax_conventions/international_182.htm))

### 65 conventions, applied to 96 jurisdictions (As of February 1, 2016)

(Note 1) Since the Convention on Mutual Administrative Assistance in Tax Matters is a multilateral treaty, and the tax conventions with the former Soviet Union and with the former Czechoslovakia were succeeded by more than one jurisdiction, the numbers of jurisdictions do not correspond to those of tax conventions.

(Note 2) The breakdown of the numbers of conventions and jurisdictions is as follows:

- \* Tax conventions for the avoidance of double taxation and the prevention of fiscal evasion: 54 conventions, applied to 65 jurisdictions
- \* Tax information exchange agreements: 10 conventions and 10 jurisdictions (These jurisdictions are marked with an asterisk [\*] below)
- \* Convention on Mutual Administrative Assistance in Tax Matters: 57 jurisdictions (These jurisdictions are underlined below) 21 countries have not signed a bilateral treaty with Japan



### Important Notice!

The contents of the income tax convention differ by country.

Conventions may not be applicable even between countries with a bilateral agreement depending on the situation. Consult the Salary and Welfare Section in the Office for Human Resources Management **in advance**.

### Contact

Salary and Welfare Section

Office of Human Resources Management

Extension: 22115

E-mail: [m-kyuyokosei@adst.keio.ac.jp](mailto:m-kyuyokosei@adst.keio.ac.jp)



# Meeting Expenses

Meeting expenses include all expenses necessary to organize meetings, such as venue leases, interpreter fees for international conferences, refreshments and reception costs for meetings, etc. These also include the expenditures incurred in organizing symposia and receptions for visitors and guests from overseas. Expenditures for alcohol and social gatherings are not permitted. Moreover, expenses for meetings held solely among people affiliated with Keio University cannot be reimbursed under meeting expenses.

Necessary documents
<ul style="list-style-type: none"> <li>• Form 41: Meeting Application/Report *1</li> <li>• Invoice (vendor's official seal and bank account for money transfer required)</li> <li>• Materials that contain details of the meeting</li> </ul> <p>*Attach the agenda, etc., when applying in advance. Attach the minutes, etc., when applying after the meeting.</p>

\*1 **Meal expenses exceeding 1,200 yen (before tax) per person will be paid only in relation to symposia for to present achievements outside Keio University.** In this situation, it is necessary to apply to the appropriate administration section in advance for approval. Regarding any costs that cannot be paid by using Form 41, such as payments for international conference interpreters, refer to the items in the following page.

★Maximum per person:

- |  |
|--|
| <ul style="list-style-type: none"> <li>• Lunch boxes and other meals (including beverages): 1,200 yen (before tax)</li> <li>• Refreshments: 600 yen (before tax)</li> <li>• Meals for a symposium, etc. (including beverages): 5,000 yen (before tax)</li> </ul> |
|--|

\*Venue leases and shipment fees are not included in the unit price for meals and refreshments.

# Outsourcing Expenses, etc. (Miscellaneous Expenses)

(In particular, expenses for lease or use of facilities/equipment, or subcontracting expenses)

This covers the expenses for leasing of a project venue, rental, equipment repairs, maintenance service contracts, subcontracting fees to service providers (survey, translation/interpretation or other services) in accordance with the following criteria:

## (1) Orders costing less than 1,000,000 yen including tax

Necessary documents	Necessary information
<ul style="list-style-type: none"> <li>• Estimate</li> <li>• Delivery slip (Work Completion Report, etc.)</li> <li>• Invoice (vendor's official seal and bank account for money transfer required)</li> <li>▲ Contract document or equivalents (adhesive terms and conditions, etc.) *1</li> <li>▲ Deliverables (to be maintained by the project manager)</li> </ul>	<ul style="list-style-type: none"> <li>• Work description</li> <li>• Transaction value</li> <li>• Estimate/contract amount</li> <li>• Dates of estimate, delivery, invoice, and contract</li> <li>• Vendor name</li> </ul>

\*1 If agreements on matters related to rights, duties, and other conditions, as well as leases and rentals, need to be clarified and documented, the parties to the agreement should prepare and sign a written formal agreement.

## (2) Orders costing 1,000,000 yen or more but less than 3,000,000 yen including tax

	Necessary documents	Necessary information
Prior to ordering	<ul style="list-style-type: none"> <li>• Estimates (from two or more vendors in principle) (vendor's official seal required)</li> <li>▲ Form 101: Explanation for Vendor Selection/Explanation for Purchase or Lease of Equipment when only one estimate is available</li> <li>• Contract document or equivalents (adhesive terms and conditions, etc.)</li> <li>▲ Form 13: Purchase Request prepared by the project manager or section in charge at each campus</li> </ul>	<ul style="list-style-type: none"> <li>• Work description</li> <li>• Estimate/contract amount</li> <li>• Estimate/contract date</li> <li>• Place of delivery, delivery schedule</li> <li>• Vendor name</li> </ul>
After delivery	<ul style="list-style-type: none"> <li>• Delivery slip (Work Completion Report, etc.)</li> <li>• Invoice (vendor's official seal and bank account for money transfer required)</li> <li>▲ Deliverables (to be maintained by the project manager)</li> </ul>	<ul style="list-style-type: none"> <li>• Work description</li> <li>• Billing date</li> <li>• Transaction value</li> <li>• Place of delivery, delivery schedule</li> <li>• Vendor name</li> </ul>

## (3) Orders costing 3,000,000 yen or more including tax

	Necessary documents	Necessary information
Prior to ordering	<ul style="list-style-type: none"> <li>• In addition to the necessary documents in (2) above, the following documents are required:</li> <li>• A copy of the advance written approval (called <i>ringi</i>)</li> <li>▲ Explanation for contract (if required in preparing a <i>ringi</i>)</li> <li>▲ Additional estimate from another vendor (third vendor) (when a contract price is 10 million yen or more)</li> </ul>	Same as (2)
After delivery	<ul style="list-style-type: none"> <li>• Same as the necessary documents in (2)</li> </ul>	Same as (2)

## Additional Considerations for Outsourcing Expenses, etc. (Miscellaneous Expenses)

Receiving inspections	<b>For subcontracting, etc., whenever possible tangible objects should be delivered and inspected to verify the actual provision of services.</b> When a physical deliverable is not available, documents certifying the completion of services (Work Completion Reports, Repair Work Reports, etc.) should be submitted together with the payment related documents. (“Receiving Inspection of Subcontracting Services, etc.” [p. 36]. Temporary staffing services are beyond the scope of these services since they are categorized separately in terms of attendance management.)
Bidding	For contracts of 50,000,000yen or more (10,000,000 yen or more of expected costs for construction), in principle, competitive bids must be sought.
Lease agreements	Contact the appropriate administrative section in advance for lease agreements.

# Printing/bookbinding, communication/transport, utilities, etc. Miscellaneous expenses and equivalent consumption tax amount

This includes printing/bookbinding fees, copying fees (including microform), communication/transportation fees (stamps, phone calls, delivery services), remittance charges, revenue stamp costs, conference participation fees, car rental fees, data usage fees, license usage fees (if the usage period is determined, with or without physical media), etc.

Consumption tax equivalents refer to the expenses that are not subject to consumption tax, including the amount equivalent to 8% of personnel costs (excluding commuting allowance), the amount after subtracting the domestic travel expense component from the overseas business travel expenses and/or business travel expenses for guests from overseas and the insurance premium.

Necessary documents	Necessary information
<ul style="list-style-type: none"> <li>▲ Estimate</li> <li>▲ Delivery slip</li> <li>● Invoice (vendor's official seal and bank account for money transfer required) OR</li> <li>● Receipt *1 (vendor's official seal required) [when claiming reimbursement]</li> <li>● Used prepaid card [when a prepaid card such as a copy card is used]</li> <li>● Record of travel (with the date and routes of usage in a free format), a written statement of reasons for the use of a rental vehicle when renting a vehicle</li> <li>● Copy of shipping invoice [when a courier service was used]</li> <li>● Document that states the delivery address and recipient's name when using a postal service</li> <li>● Document proving the program and the amount (e.g., copy of the relevant web page) [when participating in a conference]</li> </ul>	<ul style="list-style-type: none"> <li>• Dates of delivery, estimate, invoice</li> <li>• Details (item name, content, quantity, unit)</li> <li>• Transaction value</li> <li>• Vendor name</li> </ul>

\*1 If reimbursement is being claimed for paid expenses, the documents required for any reimbursement claims should be submitted additionally. (p. 37)

## Additional Considerations

Receiving inspections	Refer to "Receiving Inspection of Subcontracting Services, etc." (p. 36).
Social gathering fees, included in conference fees	In the event that a conference participation fee includes a non-specified amount charged for social gathering expenses, etc., which cannot usually be paid using public funds, the conference participation fee minus 5,000 yen will be provided automatically, with no exception, regardless of conference location or of the individual's participation in the social gathering. (Coffee break expenses are not included in social gathering expenses). This 5,000 yen must be paid out of pocket by the individual. Other public funds (including designated donations) cannot be used for this purpose. If there is a provision in any guideline from a funding source that clearly states that no reduction is necessary, no reduction is required.
Postal/courier services	List of delivery addresses is required.
Communication expenses	Communication expenses can be paid only when itemized statements identify that recipients are related to the relevant projects.
Internet usage fees	In principle, usage fees for internet or e-mobile/b-mobile cannot be paid. However, when these fees are unavoidable for a project, it is necessary to confirm whether they can be paid by the funding source on a case-by-case basis.
Data usage fees / license usage fees	These fees refer to the usage fees or upgrade fees with fixed usage terms. For multi-year contracts or expenditures, consult with the administrative section in advance.
Annual conference membership fees	Annual conference membership fees cannot be paid.
Voluntary insurance enrollments	Voluntary enrollment insurance premiums (e.g., collision damage waiver [CDW] that cover both vehicles and properties at the time of car rental may be described as disclaimer compensation in the statement) may not be payable depending on the type of public funding. Confirm before payment.

## Receiving Inspection of Subcontracting Services, etc.

### (1) Receiving inspection of deliverables

Bring the deliverable(s) and delivery slip(s) to the Receiving Inspection Center for inspection.

- \* Questionnaire surveys

Bring the final survey report or storage media (e.g., CD) containing the survey results for inspection.

- \* Production of posters and periodicals

Bring the finished poster(s) and printed publications, etc., for inspection.

- \* Translation, proofreading

Bring at least one page of a copy of the translated or proofread documents (deliverables) for inspection.

#### **Payment documents**

The project manager should submit inspected delivery slip(s) as payment evidence.

### (2) When inspection of deliverables is not possible

In this case, submit documents that can confirm the completion of the service (Work Completion Report [Reference Form 61], Repair Work Report, etc.) as payment evidence. Equipment rental fees, printing/bookbinding costs, and any other services for which visual inspection can be performed should undergo a receiving inspection whenever possible. However, no receiving inspection is required for items such as postal stamps and pre-paid cards, for which fact confirmation can be provided separately.

- \* Shipment of materials

Submit the Work Completion Report and a complete list of delivery addresses, etc., together with the payment evidence.

- \* Webpage improvements/equipment repairs

Submit the Work Completion Report for the subcontracted work together with the payment evidence.

- \* Equipment maintenance and inspection

Submit the Work Completion Report, etc., together with the payment evidence for periodical maintenance and inspection.

For advance payment, submit the Work Completion Report, etc., to the facility management section at upon completion of work.

#### **Payment documents (evidence)**

The project manager should submit documents that can confirm the completion of work (Work Completion Report, Repair Work Report, etc.) together with the payment documents.

- \* For maintenance and inspection of equipment with no physical deliverables, on-site inspection may be needed in the presence of an inspection manager. Your cooperation is appreciated.

- \* If there is anything unclear about the proper handling of the above situations, contact the facility management section responsible.

# Reimbursement for Paid Expenses

## (Generally not permitted)

Reimbursement using public funds can be issued only in an emergency or only if payment based on an invoice is not possible. In principle, reimbursements cannot be claimed for payments made by credit cards, except in the following situations:

- (1) Where it is deemed unsafe to carry a substantial amount of money while conducting a project overseas
- (2) Where goods purchased on the Internet can only be paid by credit card
- (3) When an individual needs to pay the registration fee for an international conference, paper submission fee to a foreign journal, or other payments related to the presentation of results/outcomes in a foreign country and these payments are normally paid by credit card.

Necessary documents				Necessary information
Payment in cash or through bank transfer	<ul style="list-style-type: none"> <li>Form 51: Request for Reimbursement/Reason for Use of Credit Card</li> <li>Receipt</li> </ul>			<ul style="list-style-type: none"> <li>Details (item name, specifications, quantity, unit)</li> <li>Amount</li> <li>Date of receipt</li> <li>Vendor name (official seal)</li> </ul>
Payment with credit card	When it is possible to obtain a receipt	Payment in yen	<ul style="list-style-type: none"> <li>Form 51: Request for Reimbursement/Reason for Use of Credit Card</li> <li>Receipt</li> </ul>	
		Payment in a foreign currency	<ul style="list-style-type: none"> <li>Form 51: Request for Reimbursement/Reason for Use of Credit Card</li> <li>Receipt</li> <li>Copy of a monthly statement from the credit card company *1</li> </ul>	
	When it is not possible to obtain a receipt	<ul style="list-style-type: none"> <li>Form 51: Request for Reimbursement/Reason for Use of Credit Card</li> <li>Credit card statement or all the records that clearly state the transaction details (e.g., emails and copy of the web page)</li> <li>Copy of a monthly statement from the credit card company *2</li> </ul>		

\*1 When a monthly statement (invoice) from the credit card company can be obtained only after the deadline for payment document submission at the end of fiscal year associated with the relevant public fund (or the end of the project period), and therefore the exchange rate cannot be confirmed, the TTS rate (rate for exchanging yen into a foreign currency) on the date of receipt can be used to convert a foreign currency to yen for accounting purposes.

\*2 For transactions with no receipt issued, the date of withdrawal from the bank account has to occur within the relevant fiscal year (or the project period determined by the relevant funding source) so that the advance payment can be confirmed. A credit card cannot be used if the date of withdrawal from the bank account occurs after the aforementioned periods. (Precautions must be taken when using a credit card less than three months before the completion of the project period.)

### Additional Considerations

During business travel	When requesting reimbursement for expenses incurred during business travel, use Form 51: Request for Reimbursement/Reason for Use of Credit Card (p. 21 and p. 23).
Name on credit card	In principle, reimbursements cannot be made for any payment made using a credit card other than a personal card with a monthly statement issued to that cardholder.
Internet transactions	Even if the payment involves a transaction on the Internet, it is necessary to submit receipts. If a receipt has not been issued, ask the vendor if it is possible to issue a receipt separately. The procedures are only permissible when a receipt cannot be issued separately.
Credit card invoices	A copy of the confirmed payment of an internet statement may also be accepted regarding monthly statements (copy of invoice) from the credit card company.
Credit card receipts	Credit card receipts refer to the pieces of paper collected by the recipient of payment along with the payee's signature at time of the card's use. When the credit card receipt (or all of the records clarifying the content and transaction status [e.g., emails or copies of the web page]) and the monthly statement (copy of invoice) from the credit card company do not match, payment will not be made.
Receipts on the same day	Even when there are several receipts with the same date, each receipt should be converted into yen and calculated separately. Do not calculate multiple receipts together.
Rate calculations	The exchange rate shown on the date of transaction should be used to calculate the cost in yen. The figures in yen should be rounded down to the nearest integer. However, when a credit card is used and the amount is shown in yen on the monthly statement, the figures in yen should be used. If there is a currency conversion table, it should be used for calculation. If there is no currency exchange rate table, etc., readily available, use the telegraphic transfer selling rate (TTS rate: rate for exchanging yen into a foreign currency). As for the rate that should be used for the payment on a date on which no rate is published, use the most recent rate.
Rate search sites	Search for the rates published by the Bank of Tokyo-Mitsubishi UFJ on the webpage of Mitsubishi UFJ Research and Consulting Co., Ltd. (URL: <a href="http://www.murc-kawasesouba.jp/fx/past_3month.php">http://www.murc-kawasesouba.jp/fx/past_3month.php</a> )



# 【List of Forms for Use of Public Funds】

<http://www.rcp.keio.ac.jp/ora/others/tokutei/rules/index.html>

\*English version forms are not ready. Fill out the Japanese version forms which are downloadable from the above URL.

If there is any difficulty in filling out the Japanese version forms, consult with the appropriate administrative section.

Expense categories	English Name	Japanese Name	Form No.
Goods expenses	Record of Inspection	検収票	Form 11 (様式11)
	Equipment Purchase Report/Transfer of Ownership Application	設備備品購入報告書兼寄付申請書	Form 12 (様式12)
	Purchase Request	購入請求票	Form 13 (様式13)
	Explanation for Vendor Selection/Explanation for Purchase or Lease of Equipment	業者選定・機器備品購入・リース等理由書	Form 101 (様式101)
	Handling of Books to be Purchased Using Public Funds (Report)	公的資金により購入する図書の取り扱いについて(報告)	Form 106 (様式106)
Personnel expenses	Temporary (Part-time) Employment Application	臨時職員(アルバイト)申請書	Temporary Employment Form 10 (人臨書式10)
	Request for Bank Transfer of Salary	給与振込依頼書	Temporary Employment Form 11 (人臨書式11)
	Application for Commuting Expenses	通勤交通費補助申請書	Temporary Employment Form 12 (人臨書式12)
	Application for Transportation Expenses (Invoice/Receipt for Transportation Expenses)	交通費申請書(交通費請求書・領収書)	Temporary Employment Form 13 (人臨書式13)
	Application of Dependents	被扶養者申請書	Temporary Employment Form 14 (人臨書式14)
	Letter of Resignation	退職願	Temporary Employment Form 15 (人臨書式15)
	Confirmation of Completion of Employment Period	期間満了確認書	Temporary Employment Form 16 (人臨書式16)
	Declaration (Change) of Dependent Allowance, etc.	扶養控除等(異動)申告書	-
	Application for Part-time Employee Social Insurance Contribution by Employer	アルバイト給与の社会保険料事業主負担 配分申請書	Temporary Employment Form 21 (人臨書式21)
	Resident Status Statement	在留資格等届出書	-
	Honorarium Application/Receipt (as Request for Bank Transfer)	謝金申請書・領収書(兼振込依頼書)	Form 21 (様式21)
	Bill/Receipt for Transportation Expenses	交通費請求書・領収書	Form 22 (様式22)
	Work Schedule	勤務票	Form 23 (様式23)
Travel expenses	Business Travel Application	出張申請書	Form 31 (様式31)
	(Domestic/Overseas) Business Travel Expenses Application	〔国内・国外〕出張旅費申請書	Form 32 (様式32)
	Request for Business Travel	出張依頼書	Form 33 (様式33)
	Business Travel/Invitation Report	出張・招聘報告書	Form 34 (様式34)
	Application for Travel Expenses for Guests from (Domestic/Overseas) (Reason for Invitation), Receipts (as Request for Bank Transfer)	〔国内・国外〕からの招聘旅費申請書(招聘理由書)・領収書(兼振込依頼書)	Form 35 (様式35)
	Domestic/Overseas Business Travel Schedule (Plan/Report)/Travel Expenses Calculation Sheet	国内・国外出張日程表(予定・報告)兼出張旅費計算書	Form 38 (様式38)
	Foreign Remittance Application	海外送金申請書	Form 301 (様式301)
	Receipt (With description of the withholding tax)	領収書(源泉徴収額記載あり)	Form 302 (様式302)
	Receipt (Without description of the withholding tax)	領収書(源泉徴収額記載なし)	Form 303 (様式303)
Other	Meeting Application/Report	会合申請書兼報告書	Form 41 (様式41)
	Request for Reimbursement/Reason for Use of Credit Card	立替金請求書・クレジットカード利用理由書	Form 51 (様式51)
	Work Completion Report	業務完了報告書	Form 61 (様式61)
	Explanation for Vendor Selection/Explanation for Purchase or Lease of Equipment	業者選定・機器備品購入・リース等理由書	Form 101 (様式101)

\* Since Yagami Campus and Shinanomachi Campus have their own forms, contact the administration section of each campus.

