

# Program for Leading Graduate Schools

## Financial Allowance System

[Advanced Graduate Program in Global Strategy for Green Asia]

July 4, 2014 [Fourth Edition]

## Appendix 8. Program for Leading Graduate Schools Financial Allowance System (continued)

### 1. About the Financial Allowance

The Financial Allowance is a benefit-type monetary support distributed to students selected to register (hereafter “Program Students”) in Kyushu University’s Program for Leading Graduate Schools, Advanced Graduate Program in Global Strategy for Green Asia, distributed for the purposes of the Program Student’s research and study activities.

### 2. Financial Allowance Disbursements

All Program Students, regardless of whether they are receiving any Financial Allowance, must make and submit to the administrative department a “Program for Leading Graduate Schools Payments Ledger,” established elsewhere.

Additionally, when receiving Financial Allowance disbursements, Program Students should also pay attention to the conditions outlined below.

- (1) The Student must be enrolled as a Program Student for one year without interruption.
- (2) The Student should not be employed as a Japan Society for the Promotion of Science research fellow (DC).
- (3) The Student should not be receiving a loan for studies from the Japan Student Services Organization.
- (4) The Student should not be receiving Financial Assistance from the Japanese government (Ministry of Education, Culture, Sports, Science and Technology) as a government-financed foreign student.
- (5) The Student should not be receiving honors Financial Assistance from the Japan Student Services Organization or other Financial Assistance from their country (of origin) as a foreign student.
- (6) The Student should not be receiving any other pay- or loan-type Financial Assistance. However, this excludes Financial Assistance recognized by Kyushu University for the purposes of tuition support.
- (7) The Student should not be provided compensation for employment while receiving the Financial Allowance. However, this condition does not apply in those instances in which the student is employed for any of the following jobs where said employment (not exceeding a cumulative five hours per week) is determined by the program director to be indispensable to the implementation of this program or education and research activities:
  - a teaching assistant or research assistant at Kyushu University;
  - a clinical fellow, etc. at University Hospital or the Center for Advanced Medical Innovation (CAMI) (limited to a clinical fellow, etc. under the Rules for Clinical Fellows of Kyushu University (Kyushu University Rule No. 147 of 2004); or
  - a part-time lecturer at a university or any other institution of higher education (including a junior college and college of technology).

If the individual selected to receive Financial Allowance (hereafter “Student Recipient of Financial Allowance”) is receiving or planning to receive scholarship funds, the student should

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immediately perform the process of refusing said scholarship funds and complete the refusal process by the day on which Financial Allowance disbursements commence.

Also, in those instances in which the Student Recipient of Financial Allowance is employed in part-time work, he or she should similarly complete the process of resigning from said work by the day on which the Financial Allowance disbursements commence.

### CAUTION

**In order to receive Financial Allowance payments, the student must annually make and submit to the administrative department a “Program for Leading Graduate Schools Payments Ledger.”**

**In order to avoid interruption in receiving the Financial Allowance payments, Student Recipients of the Financial Allowance should also submit this ledger.**

### 3. Process Preceding Financial Allowance Disbursement

The process preceding disbursement of Financial Allowance is as follows.

- (1) Selection as Program Student.
- (2) Create “Program for Leading Graduate Schools Payments Ledger” and submit it to the administrative department.
- (3) Selection as Student Recipient of the Financial Allowance.
- (4) Individuals selected to be a Student Recipient of Financial Allowance should sign a “Pledge” and a “Third-party Liability Registration (Account Registration of Kyushu University)” attach a copy of the first-page fold of his or her bank ledger in order to validate bank account credentials, and submit it to the administrative department.
- (5) The names of Student Recipients of Financial Allowance are published on the homepage.
- (6) The Financial Allowance payments will be disbursed to Student Recipients of Financial Allowance (※Generally the 21<sup>st</sup> of each month).

### 4. Financial Allowance Disbursement Date and Amount

Monthly Amount: 180,000 yen to 200,000 yen

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Disbursement Day: Generally the 21<sup>st</sup> of each month (In the event that the 21<sup>st</sup> day of the month falls on a Saturday or Sunday, or on holiday designated by the Act on National Holidays, disbursement will be made on the immediately preceding business day.)

### 5. Cessation and Cancellation of Financial Allowance Disbursements

If the Student Recipient of the Financial Allowance has taken leave from school, withdrawn from the school, has lost registration status, or has been expelled while receiving Financial Allowance disbursements, or if the student has received compensation from part-time employment during this

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time, then Financial Allowance disbursements will be stopped or cancelled.

If the Student Recipient of the Financial Allowance receives compensation or daily allowance from the host company or institution on an internship, the monthly amount of the Financial Allowance to be paid to the Student Recipient will be reduced by the amount thus received on the internship.

### 6. Return of Financial Allowance Funds

The Student Recipient of Financial Allowance payments may be asked to return the funds if the Financial Allowance has been stopped or cancelled pursuant to item 5 above, based on that occurrence.

### 7. Taxes and Other Financial Allowance Related Issues

Financial Allowance funds are treated as miscellaneous income for tax purposes, and the Student Recipient of Financial Allowance payments must file this income independently. The amount of Financial Allowance funds that are subject to taxes is the remainder of the amount of funds received for the one-year period (January 1<sup>st</sup>–December 31<sup>st</sup>) after the deduction of the funds used for expenses required for tuition and research. In order to file this income, students should save documenting evidence, such as receipts and records created for income and expenditure conditions.

Additionally, individuals must also pay “Resident Taxes,” corresponding to the amount funds subject to taxes, to the municipality in which they reside. (For foreign study abroad students, the handling of taxes may differ depending on the tax treaties existing between Japan and the student’s country of origin.)

After payment of taxes, students must take copies of documents to provide evidence of tax payment and submit them to the administrative department.

Depending on the amount of Financial Allowance funds received, payment of National Health Insurance or the National Pension System may also be required.

#### [Filing the Income Tax Return]

When submitting a return to the tax office, it is recommended that the Student Recipient of Financial Allowance use “Income Tax Report Form B,” which can be used regardless of the type of income.

Generally, the need to pay taxes arises in instances where the amount of income received exceeds 200,000 yen annually (for municipal resident taxes, when income exceeds 350,000 yen).

(Filing Process)

- (1) Obtain “Income Tax Report Form B” from tax office
- (2) Submit copies of “Income Tax Return Contents Evidence Card, Exhibit 1” and “Income Tax Return Contents Evidence Card, Exhibit 2” as supporting documents, and copies of “Receipt of Payment” (a stamp of receipt date printed by a financial institution, etc.) in instances where you are required to pay income taxes due to level of income
- (3) When obligated to pay municipal resident income taxes due to level of income, submit copies of the “Tax Notice” sent by the municipality in which you reside, and copies of “Receipt of Payment” (a stamp of receipt date printed by a financial institution, etc.)

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**8. Additional Information**

[National Health Insurance]

If the Student Recipient of the Financial Allowance is enrolled as a dependent in his or her family's health insurance, seamen's insurance, or a mutual society of health insurance, that individual must drop enrollment from the family health insurance, etc. in which he or she is a dependent, and enroll as an individual student in national health insurance if his or her annual basic income exceeds 1.3 million yen.

Premiums for national health insurance differ in price based on the local government. Please inquire at the National Health Insurance Window of the city (ward) office or town hall where you reside.

[National Pension Premiums]

All residents in Japan must be insured by national pension and are obligated to pay pension premiums when they turn 20 years of age.

Payment of pension premiums is deferred for students currently enrolled in a school upon application through the "Special System for Student Payments" when the student's individual income falls below a certain level.

When the student is unable to defer payments through the "Special System for Student Payments" because he or she is receiving Financial Allowance funds, the student is obligated to pay national pension premiums.

- ※ If the student's income falls below the level determined by the following equation:  
 $1.18 \text{ million yen} + \text{number of dependent relative's} \times 380,000 \text{ yen} + \text{Social Security payments, etc.}$

For more information on specific national pension insurance processes, such as the "Special System for Student Payments," please inquire at the National Pension Front Desk of the city (ward) office or town hall where you reside.

**Financial Allowance: Q&A**

Q1. I currently have a part-time job. Am I eligible to apply for the Financial Allowance?

A1. You are eligible to apply for the Financial Allowance. However, if you are selected to receive the Financial Allowance, you must immediately commence the process of resigning from your current part-time job and finish that process by the first day on which Financial Allowance is to be disbursed.

Q2. May I work as a TA (teaching assistant) or RA (research assistant) for the University?

A2. With prior permission, the Student Recipient of Financial Allowance payments may work as a TA or RA for no more than five cumulative hours each week and receive compensation for that work.

Program students who are not receiving financial allowance may work as a TA or RA

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without any limitations on the number of cumulative hours worked in one week, and may receive compensation for that work.

Q3. May I work for any job other than a TA and RA?

A3. Except for a TA and RA, you may work as a clinical fellow, etc. at University Hospital or the Center for Advanced Medical Innovation (CAMI) (limited to a clinical fellow, etc. under the Rules for Clinical Fellows of Kyushu University (Kyushu University Rule No. 147 of 2004) or a part-time lecturer at a university or any other institution of higher education (including a junior college and college of technology). In this case, you should obtain permission in advance.

Please note that you may not engage in work for any of these jobs for more than five cumulative hours per week.

Q4. Am I eligible to apply to receive Financial Allowance starting in my second year if I did not apply for Financial Allowance in my first year?

A4. You are eligible. When a student is applying to start receiving Financial Allowance in his or her second year or after, the school will select those students based upon an evaluation of multiple qualities, such as registration status in coursework, test grades, and study behavior.

Q5. May I apply to be a Japan Society for the Promotion of Science research fellow (DC)?

A5. You may apply for the research fellowship. However, in the event that you are employed as a research fellow (DC), you will not be able to receive both forms of Financial Allowance.

Q6. How long can I receive the Financial Allowance?

A6. Students must annually apply to receive the Financial Allowance Excluding those instances in which a condition has surfaced resulting in the cessation or cancellation of disbursements, those students selected to receive Financial Allowance will receive disbursements through that year.

Additionally, the Financial Allowance disbursement period is limited to the standard school year, except in particular circumstances.

Q7. How is the Financial Allowance handled when a student takes leave from school during the Financial Allowance disbursement year, for such reasons as study abroad?

A7. Financial Allowance will not be disbursed during the period of leave, except when the student remains enrolled as a student at Kyushu University. If the student returns to school within the Financial Allowance disbursement year, disbursements may be resumed through a designated process.

Q8. May I receive compensation or daily allowance from the host company or institution on an internship while receiving the Financial Allowance?

A8. If you have received any compensation or daily allowance from the host company or institution on an internship, you will receive the monthly amount of the Financial Allowance minus the amount thus received on the internship.

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Q9. May I receive other competitive funds to conduct research, etc.?

A9. Students may apply for competitive funds only when the program director determines that receiving the funds and conducting the research activities is indispensable.

Q10. Is it possible to apply for the tuition exemption?

A10. The tuition exemption system allows students who apply and are selected to exempt tuition fees for an academic term (first or second term). The program primarily targets those students who encounter difficulties paying tuition fees for economic reasons, and who are recognized as high academic achievers.

Student Recipients of the Financial Allowance are also eligible to apply for tuition exemption.

Students who fall into the circumstances designated below are not eligible to apply for exemption.

- The student is already paying tuition fees
- The student is in the workforce, employed at a corporation, government office, or school, and is receiving “Payments Equivalent to Tuition fees” from his or her employer

Q11. What happens regarding the Financial Allowance if I cease to be enrolled in the Program?

A11. If a Program Student ceases to be enrolled in the Program, the procedure to stop payment of the Financial Allowance will commence when the student expresses his/her intention not to be enrolled in the Program any more.