

No.	Item	Question	Answer
2 After selection			
2-1	RA/TA/Part-time work, etc.	May I continue to work as an RA, TA, OA, on-campus coordinator, part-time employee, etc. after being selected?	There is no problem as long as it does not interfere with your research or the career development/training contents.
2-2	RA/TA/Part-time work, etc.	Those who are appointed as Kyoto University's Research Fellow("RF") and receive a salary of more than 2.4 million yen per year, are they eligible for support?	There is no problem as long as it does not interfere with your research or the career development/training contents. However, there may be restrictions on receiving payments in some Fellowship disciplinary groupings. In addition, some graduate schools do not permit working as a RF concurrently with these programs. Please confirm with your graduate school.
2-3	Relationship between Recipient and University	Do I understand correctly that, under these programs, the relationship between the recipient and Kyoto university is not one of "employment"?	Correct. It is not employment. Research incentive grant is treated as "miscellaneous income."
2-4	Study Abroad	During the period of these programs, may I participate in an exchange study abroad program, obtain a degree at an overseas university, or belong to an overseas research institution as a researcher under a research visa, etc.?	You are encouraged to conduct research at overseas universities, research institutions, etc. during the period of these programs. You will continue to receive research incentive grant while overseas. However, since you must be enrolled in a doctoral program at Kyoto University even while overseas, you will not be eligible for support under these programs "if you are only enrolled at an overseas university." There is no problem with mid- to long-term stays to participate in an exchange study abroad program, pursue a double/joint degree, or conduct research as long as you remain enrolled at Kyoto University.
2-5	Research Incentive Grant	I understand that research incentive grant are treated as miscellaneous income, which requires me to file an income tax return, but what exactly should I do?	Since research incentive grant are treated as miscellaneous income for tax purposes, they are subject to income tax and resident tax. In addition, since Kyoto university does not withhold tax, you are required to file your own income tax return. You need to file an income tax return for the research incentive grant received during the year (January 1 to December 31). Your income is calculated by subtracting your necessary expenses from your earnings ("the costs of life as a research student can be considered necessary expenses for tax purposes; e.g., tuition, academic association membership fees). The amount of tax is then calculated based on your final income. Therefore, it is necessary to prepare records of earnings and expenses, and to retain receipts and other documentary evidence of expenses. Depending on your final amount of taxable income, you may also need to pay "resident tax" to the municipality where you reside. The income tax return filing period is from February to March every year. Kyoto university plans to hold income tax briefing sessions around February for those selected under these programs.
2-6	Research Incentive Grant	I heard that international students do not have to file an income tax return in Japan if they submit a notification that they are under an applicable tax treaty. How do I submit a notification?	International students who used to reside in either Indonesia, Thailand, China, or Bangladesh do not need to file an income tax return for research incentive grant if they submit a tax treaty notification. The tax treaty notification must be prepared and submitted by the payer (Kyoto university), so please contact the Division of Graduate Studies if you wish for the tax treaty to apply. Submission of the notification is based solely on the applicant's wishes. If a tax treaty notification is not submitted, then you must file an income tax return in accordance with the rules.
2-7	Research Incentive Grant	JSPS Research Fellowship for Young Scientists recipients may be exempted from income and resident taxation if they report 30% or more of their research incentive grant as research expenses. Do these programs use the same system?	There is no system for research expenses in these programs. However, as described in Q2-5, the costs of life as a research student can be considered necessary expenses for tax purposes, and your (taxable) income is calculated by subtracting your necessary expenses from your earnings.
2-8	Research Incentive Grant	How will health insurance and my status as a dependent be handled?	Please inform the person under duty to provide support (parent, etc.) that you will receive "miscellaneous income." Please also contact the relevant personnel in charge at the workplace, etc. of the person under duty to provide support (parent, etc.) to check how support is handled in terms of health insurance, allowances for dependents, etc. In principle, you may not be a dependent eligible for various types of health insurance coverage if you earn 108,334 yen or more per month. Recipients are requested to enroll in National Health Insurance on their own.
2-9	Research Grant	I understand that research funds will be allocated to my supervisor's division/department. If my supervisor as determined by my division/department is in a different division/department than the supervisor that actually provides me guidance, to which division/department will the research funds be allocated?	After selecting you for these programs, we will contact the academic affairs office and accounting office of the relevant graduate school to confirm the department and faculty member to which the research funds will be allocated. Once your supervisor and the relevant accounting office have coordinated, please indicate your preferred destination of allocation.
2-10	Certificates	I would like to have a certificate issued.	Please send a mail to Management Section, Division of Graduate Studies. E-MAIL : kanri-graduate★mail2.adm.kyoto-u.ac.jp (change ★ to @)
2-11	RA/TA/Part-time work, etc.	I receive an annual salary of 2.4 million yen or more as a JRA (under RIKEN's Graduate Research Associate system). Can I apply?	We received the following reply when we checked with JST, so JRAs may apply. <-JST's Reply> There is no problem being a JRA recipient regardless of the salary amount because there is no prohibition on working as a TA or RA and receiving appropriate compensation as long as it does not interfere with the recipient's research as a doctoral program student or the career development/training contents provided under these programs.