

Tax, Tax Return, and Dependent Eligibility Status

The income you earn as student assistant is considered employment income.

Withholding tax statement for the annual income* received from **January to December** is issued in late January of the following year.

Please note that you are required to file your tax return at your nearest tax office if:

- You have income sources other than the income you earn as student assistant at the Institute.
- Your resignation date shown on the withholding tax statement is November 30th or earlier.

*The annual income is NOT based on academic year from April to March next year.

Note:

You must meet eligibility requirements to qualify as a dependent of your parent. Please be aware that you will lose dependent status if your income exceeds the following amounts.

Type of dependent status:

- Tax Law: 1,030,000 yen (employment income received from January to December)
- Social Insurance: 1,300,000 yen