

## Tax, Tax Return, and Dependent Eligibility Status

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

A withholding tax statement for the annual income\* received from **January to December** is mailed to your home address in late January of the following year.

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

- You have any income source other than the employment income you receive as a student assistant from Tokyo Tech (e.g., part-time jobs, etc.).
- Your withholding tax statement is marked with ○ in the "乙" field.
- Your resignation date shown on the withholding tax statement is November 30 or earlier.

\* Annual income is based on the calendar (tax) year – NOT the academic year from April to March of the following year.

### **For filing a tax return, please contact your local tax office.**

Helpful resources in English:

- Tokyo Regional Taxation Bureau (Consultation service for foreign residents)  
<https://www.nta.go.jp/english/contact/moreinformation/index.htm>
- You can create a Final Tax Return at Home! (English instructions for preparing a tax return)  
<https://www.nta.go.jp/english/taxes/individual/index.htm>

Note:

If you are treated as a dependent of your parent(s) for tax, insurance, allowances, or other purposes, you may lose your eligibility due to an increase in income. Dependency eligibility requirements vary from country to country. Please ensure that you follow applicable laws and regulations when determining your eligibility as a dependent.