

## **Compliance Policy 2022**

### **University of Electro-Communications Challenging Research Program for Next Generation Researchers**

#### **I. Compliance**

The University of Electro-Communications (hereinafter referred to as "the University") Next Generation Researcher Challenging Research Program Researchers (hereinafter referred to as "Next Generation Researchers") are required to comply with the following items.

- (1) Have no status other than that of a Next Generation Researcher. (Reference I-1)
- (2) Carry out your duties as a Next Generation Researcher. (Reference I-2 and I-7)
- (3) Do not engage in research misconduct. (Reference I-4)
- (4) Do not engage in misuse of research funds. (Reference I-5)
- (5) Do not engage in any other activities that are offensive to public order and morals. (Reference I-3)

#### **I-1. Status of Next Generation Researchers**

(1) As a general rule, a Next-Generation Researcher may not hold a status other than that of a graduate student at this University or a Next-Generation Researcher during the period of employment. However, exceptions may be made for the following cases.

- (a) When a Next Generation Researcher has the status of a graduate student outside of this University, including the status of a student at a partner foreign graduate school in a joint degree or double degree program.
- (b) If you have a formal status because it is necessary to carry out your research project, for example, to use a research facility.
- (c) If you have the necessary status to receive compensation

(2) Next-generation researchers must take care of the following insurance and tax payments on their own

- (a) The University does not provide health insurance or other social insurance for next-generation researchers. Please apply for National Health Insurance and National Pension Insurance by yourself. National Health Insurance and National Pension Insurance. Please contact your local municipality for the procedures. (See also I-3)
- (b) All Next Generation Researchers must be covered by the "Student Education and Research Accident Insurance (Gakkensai)" provided by the Japan Educational Exchanges and Services.
- (c) Handling of Accidents and Disasters

If an accident or disaster occurs during your research activities at Tohoku University or at a

research institution in Japan or abroad to which you are dispatched, you are responsible for handling it. Please take all necessary precautions to ensure your safety, and take out appropriate insurance to cover you in the event of a disaster.

## **I-2. Duties of Next Generation Researchers**

Next-generation researchers are obligated to devote themselves to the training activities provided by the program, their own specialized research, and to submit reports.

### **(1) Training activities and research commitment obligations provided by the program**

Next-generation researchers are required to attend three training programs (short-term joint research project development, recurrent education tool development for researchers and engineers, and Asian language learning program) provided by the program during their employment period. In addition, as a next-generation researcher, you must devote yourself to your own specialized research.

This does not imply a blanket restriction on various activities other than "research activities as a Next-Generation Researcher." However, as a Next-Generation Researcher, you are expected to make participation in the Fostering Program research and your own specialized research activities your main activities, and to manage your overall activities appropriately during the period of employment so that there is no hindrance to the execution of these activities.

## **I-3. About taxation**

### **(1) Income Tax and Resident Tax**

The amount equivalent to living expenses out of the research grant is treated as miscellaneous income under the tax law, and is subject to income tax and inhabitant tax. Therefore, you are required to file your own tax return.

Specifically, the amount equivalent to living expenses for the period from January 1 to December 31, deducted as necessary expenses (tuition, other expenses for commuting to school, teaching materials, etc.) is taxable as miscellaneous income. The resident tax for the following year will be calculated according to the total amount of income.

If you are a dependent of your parents, etc. under the tax law, you will not be able to receive the exemption for dependents if your total income exceeds 480,000 yen.

### **(2) Enrollment in National Health Insurance**

If the next generation researcher is a dependent of his/her parents' health insurance or mutual aid association, etc., and the estimated annual amount of his/her constant income including the amount equivalent to the living expenses of the research grant is 1,300,000 yen or more, the requirement of being a dependent of his/her parents, etc. will no longer apply. (Please also contact the person in charge at your parent's workplace, etc.)

If you no longer meet the requirements for dependents, you will need to join the National Health Insurance system yourself.

(3) Payment of National Pension Insurance Premiums

If your income is below a certain level, you can apply for the "Special Student Payment System" to defer the payment of National Pension Insurance premiums while you are in University.

#### **I-4. Misconduct in research activities, etc.**

Misconduct in research activities should not be tolerated, as it desecrates science, shakes people's trust in science, and hinders the development of science. Next-generation researchers must not engage in any misconduct in research. When conducting activities within the training program or their own specialized research activities, they are required to take research ethics education materials and pay close attention to the University's regulations. (Reference: University of Electro-Communications Regulations on the Prevention of Misconduct in Research Activities)

#### **I-5. Improper use of research funds**

Next-generation researchers must not misuse research funds. Please pay close attention to the regulations of the University. (Reference: The University of Electro-Communications' plan to prevent misuse of public research funds)

The main examples of misuse of research funds are as follows.

- (1) Deposits: Expenditures of research expenses from the University by instructing vendors to conduct fictitious transactions and preparing false invoices, etc., and having the vendors manage the money.
- (2) Pooled money (empty business trip, empty gratuity): Money that is illegally claimed as travel expenses or gratuities by falsifying business trip applications or attendance records, etc., and the money is managed by the laboratory or individual.
- (3) Rewriting of documents (substitution, replacement of goods): Having a contractor prepare a false invoice, etc., to have the University pay for research expenses, and having the contractor deliver different goods than those actually contracted.

In addition to the above, complicity in the misuse of research funds received by other researchers will also be considered as misuse. When executing research expenses, please check the University's usage rules for each research expense and execute them appropriately after completing research ethics education materials.

#### **I-6. Termination of employment period due to loss of qualification**

In the event that any of the items (1) through (5) below are violated, or if any of the items (a) through (k) below are found to apply, the next generation researcher will be disqualified and the employment period will be terminated.

- (a) If, after being selected for employment, you will receive a research fellowship from the Japan Society for the Promotion of Science (JSPS), a scholarship under the Japanese Government Scholarship Program, or a scholarship provided by a foreign government.
- (b) If you receive a stable income such as a salary that is sufficient to cover living expenses from your university or company.
- (c) When it is clear that the research cannot be continued due to illness, etc.
- (d) In the case of a leave of absence from the University (except when it does not interfere with the research plan).
- (e) Withdrawal from the University (including expulsion)
- (f) If you have been disciplined
- (g) In the event that the student's academic performance is poor.
- (h) If any falsehoods are found in the documents and other information provided in the various procedures after the employment decision is made.
- (i) Misconduct in research activities or misuse of research funds
- (j) When applying for the long-term course system
- (k) When it becomes apparent that the researcher has violated other obligations as a Next Generation Researcher or acted in a manner inappropriate for a Next Generation Researcher.

#### **I-7. Obligations after completing the training program**

Next-generation researchers are expected to have the intention to be directly involved in the creation of science, technology, and innovation in Japan after completing the program. They are also obligated to inform the department in charge of the university of their future career path after completion of the program.