

Spending of "Special Daycare Expenses" Involved in Participation in an Academic Conference, Workshop, Etc. Using Research Funds (Re-issue)

As part of our efforts to achieve gender equality and a work-life-balance, we are advancing flexible operation, such as approving the spending, application, and reception of research funds during pre-birth / post-birth maternity leave, childcare leave, and care-giving leave under certain conditions. The following organizes the handling of spending of "special daycare expenses" involved in participation in an academic conference, workshop, etc., using research funds, primarily assuming situations where it is difficult to achieve both childcare and research activities (faculty members / researchers who are raising pre-schoolers or children in early elementary school and whose spouse is normally working a full-time job, or faculty members / researchers who handle childcare everyday as a single-parent).

1. Applicable research funds and applicable parties for spending

Faculty member / researcher affiliated with this University possessing the following research funds for which each Research Office performs budget management in accordance with the "Research Fund Spending Guidebook"

- Direct expenses for "Grants-in-Aid for Scientific Research -KAKENHI-" from the Ministry of Education, Culture, Sports, Science and Technology / Japan Society for the Promotion of Science
- External funds not excluded from expenditure subjects in the rules of use of the project originators or the like regarding spending of special "daycare expenses"
- Advanced Research Programs (Research Promotion Programs (KAKENHI acquisition promotion), etc.)
- Research Environment Enhancement Funds
- Individual Research Allowance (Material Allowance), Individual Research Allowance (Travel Allowance)

* As business trips themselves are not permitted during pre-birth / post-birth maternity leave, childcare leave, and care-giving leave, the said expenses cannot be spent even for the above research funds.

2. Applicable participation in an academic conference or workshop

Among those academic conferences or workshops where participation is necessary to carry out the research project for the above research funds:

Cases where it is held on a weekend (including periods where the nursery or daycare center the child normally attends is closed) or requires overnight lodging, and circumstances necessitate using a special daycare service

3. Spendable "special daycare expenses"

(1) Special necessary daycare fees <u>outside the normally necessary daycare fees</u>
Points regarding spending
<p>① <u>Special daycare services provided by the academic conference or workshop</u></p> <p>(a) Invoice / delivery statement or receipt</p> <p>(b) Material that can confirm it is a special daycare service provided by the academic conference or workshop [E.g., Academic conference or workshop outline, application form (duplicate copy) / e-mail for using daycare]</p>
<p>② <u>Daycare service located where the academic conference or workshop is held (located where one is staying)</u></p> <p>(a) Invoice / delivery statement or receipt</p> <p>(b) Material that can confirm it is the applicable daycare service [E.g., Screenshot of the daycare center website, application form (duplicate copy) / e-mail for using daycare]</p>
<p>③ <u>Daycare service near your residence</u></p> <p>(a) Invoice / delivery statement or receipt</p> <p>(b) Material that can confirm it is the applicable daycare service [E.g., Screenshot of the daycare center website, application form (duplicate copy) / e-mail for using daycare]</p> <p>(c) Material that can confirm it is outside the normally necessary daycare fees (Not required if it can be confirmed with (a) or (b)) [E.g., breakdown of late-night daycare and holiday daycare, etc.]</p>
(2) Travel expenses for children receiving daycare services from items ①②③ in (1)
Points regarding spending
<p>The actual travel expenses (transportation expenses, accommodation expense) for the same number of days as the business traveler's participation period in the academic conference or workshop can be paid (daily allowance shall not be paid).</p> <ul style="list-style-type: none">* The origin point for the transportation expenses is the station closest to the child's residence.* For accommodation expenses, the specified amount shall be the upper limit per night, and the child's name must be clearly written on the receipt (or lodging certificate).* A business trip application / report procedure for the child is not required, but the business traveler's business trip application / report shall describe that the traveler brought along his/her child. <p>However, only in cases of participating in child-participatory projects (such as workshops) included in the academic conference or workshop, the travel expenses for the accompanying child can be spent (even without use of a daycare service). In such a case, please provide materials that can confirm the participation in and implementation of child-participatory projects (e.g., application form (duplicate copy) / e-mail for using the child-participatory project, academic conference or workshop implementation outline).</p>

3. Salary taxation

- Essentially, the "special daycare expenses" should be covered by the worker, thus using research funds to cover this results in salary taxation.
- Please be aware that using an individual research allowance (material allowance), which is exempt from tax, to cover the said expenses makes that amount subject to tax.

4. Other points to keep in mind

- Be careful to ensure that "special daycare expenses" are separate from daily "daycare expenses," which, according to social conventions, should be covered from one's salary or the government child allowance. The faculty member or researcher themselves must appropriately take measures to fulfill their accountability.
- Any changes to the handling of "special daycare expenses" due to the usage status or the like will be published on the Research Division website.

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