

# National University Corporation Institute of Science Tokyo Guidelines on Reimbursement of Child Travel Expenses

Established September 1, 2026

## Article 1: Purpose

With the aim of supporting employees who must balance their research activities with their childcare responsibilities, these Guidelines define necessary matters concerning reimbursement procedures for travel expenses for accompanying children (“child travel expenses”) incurred by National University Corporation Institute of Science Tokyo (the “Institute”) employees when taking academic business trips required for their research work who must travel with a child under their care.

## Article 2: Definitions

For the purpose of these Guidelines, the meanings of the terms set forth in each of the following items shall be prescribed respectively in those items.

- i. Employee: Institute employees as defined in Article 3 of the Institute of Science Tokyo Employment Regulations (Regulation No. 27 of 2024), Article 4 of the National University Corporation Institute of Science Tokyo Employment Regulations for Permanent Staff (Regulation No. 34 of 2024), Article 4 of the National University Corporation Institute of Science Tokyo Employment Regulations for Fixed-Term Staff (Regulation No. 35 of 2024), and Article 3 of the National University Corporation Institute of Science Tokyo Employment Regulations for Staff Employed on a Daily Basis (Regulation No. 50 of 2024).
- ii. Child: A child under the care of an employee as defined in Article 3, Paragraph 1 of the National University Corporation Institute of Science Tokyo Regulations on Childcare Leave (Regulation No. 57 of 2024), and who is, in principle, no older than 12 years old and has not reached the first March 31 that falls on or after their 12th birthday.
- iii. Department: Schools, graduate schools, faculties, the Institute for Liberal Arts, research organizations, the Institute of Science Tokyo Hospital, Institute-Wide Education Centers, Institute-Wide Support Centers, Offices under the Executive Board, or the I<sup>4</sup>Collective.

## Article 3: Conditions for reimbursement

Child travel expenses may be reimbursed only when all of the following conditions are satisfied:

- i. An eligible funding source specified in Article 4 is available.

- ii. The business trip is necessary for the conduct of research and is undertaken pursuant to a travel order as defined in Article 2, Item 1 of the National University Corporation Institute of Science Tokyo Regulations on Travel Assignments, etc. (Regulation No. 56 of 2024), excluding same-day travel within the local area designated in Article 6.
- iii. The employee's research activities would likely be adversely affected if the child(ren) could not accompany the employee on the trip, and the head of the employee's department has approved their accompanying the employee.

#### Article 4: Funding sources

1. Reimbursement must be paid from funds authorized for use by the Administrative Budget Manager under Article 6, Paragraph 2 of the National University Corporation Institute of Science Tokyo Regulations on Accounting Procedures (Regulation No. 81 of 2024).
2. Reimbursement from external funds authorized for use in the preceding paragraph is limited to funds that recognize child travel expenses as an eligible use of funds.

#### Article 5: Reimbursable expenses

Child travel expenses eligible for reimbursement are limited to the cost of the child(ren)'s travel expenses (train fares, airfares, boat fares, or automobile fares).

#### Article 6: Applications

Employees who wish to be reimbursed for child travel expenses must submit a specified application form along with all required supporting documentation to the President and Chief Executive Officer promptly after returning from their business trip.

#### Article 7: Approval

After the application form specified in Article 6 has been submitted, the President and Chief Executive Officer will determine whether reimbursement will be granted and, if so, the amount to be reimbursed.

#### Article 8: Tax withholding

Reimbursement of child travel expenses paid under these Guidelines is treated as taxable salary income as defined in Article 28, Paragraph 1 of the Income Tax Act (Act No. 33 of 1965) and is therefore subject to the withholding tax system.

#### Article 9: Other matters

1. Any matters necessary for the implementation of these Guidelines that are not otherwise provided for herein will be determined separately by the President and

Chief Executive Officer.

2. The Institute assumes no responsibility for accidents, injuries, or other incidents involving a child accompanying an employee on business travel eligible for reimbursement under these Guidelines.

#### Supplementary Provisions

These Guidelines come into effect on September 1, 2026, and apply to business trips that start on September 1, 2026 or later.