



METROPOLITAN FOUNDATION FOR PRIVATE SCHOOLS

A Guide to Ending Your Time as a Tokyo Private School JET

For FY 2024 ver.1

Metropolitan Foundation for Private Schools

Promotion Department

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1. Read the *After JET Guide*

It contains all the information you need to know before and after your contract ends.

You can download it from CLAIR's website:

↓ <http://jetprogramme.org/en/aig/>

Please start with reading the guide at least 3 months in advance of your departure.

2. Flight ticket

Please carefully read the **Return Airfare** section of the **GIH 2024, pg. 195**, and discuss early on with your CO about how your return flight will be paid as it depends on CO whether they will arrange the ticket for you or reimburse you for your purchase of the ticket.

A one-way economy class return ticket to the international airport you left from when coming to Japan via the most logical route will be provided if you meet the following requirements:

- A) Complete the term of appointment as stated by your JET contract.
- B) Do not enter into a subsequent term of appointment with your CO or a contract with a third party in Japan within one month of completing your term of appointment.
- C) Leave Japan to return to your home country no later than one month from the day following the end of the term of appointment.

*The travel allowance does not include any domestic travel expenses in your home country.

Don't forget to fill in the *Kikoku Yoteisho* (帰国予定書) form and present it to your CO.

It can be downloaded from the URL below.

↓ Form 3-4-1 <http://www.shigaku-tokyo.or.jp/files/jet/3-4-1.doc>

3. Apartment / Housing

Please refer to "Section 9. FAQs" for frequently asked questions.

For those who use Global Trust Network's services, they will send an email to you to inform you of the necessary procedures. Please follow their direction regarding the termination of your contract.

For those who are not using GTN, please contact your landlord.

There have been some departing JETs who did not show up when required to properly vacate the apartment to the landlord or agent, did not return their keys, and/or did not pay their utility bills. If you do not properly settle your responsibilities before you leave Japan, you will be charged an unexpected extra cost later, or your tax representative or CO will be required to compensate for the cost.



To prevent this from happening, please refer to the FAQs or consult your real estate agent or landlord if you have inquiries.

4. Pension Refund (Lump-sum Withdrawal Payment)

If you have paid the Employees' Pension Insurance (EPI) for over 6 months in Japan, you will be eligible to apply for the welfare pension refund, “Dattai Ichijikin(脱退一時金)” (Lump-Sum Withdrawal Payment), under several conditions.

For more information concerning the necessary procedures and details, visit the *Shigaku Kyosai* (Private School Mutual Aid-PSMA) website.

Please understand that it's your responsibility to learn, understand and take necessary procedures if you would like to receive the refund.

The Outline

➡ https://www.pmac.shigaku.go.jp/en/pension/pension_08/detail/pension_08_01.html

Brochure and Application Form

➡ <https://www.pmac.shigaku.go.jp/dl/name/tagyo/07.html>

* In case you are joining a different pension system, please ask your supervisor for information.

IMPORTANT

Be sure to submit your application for the Lump-sum Withdrawal Payments and other required documents **within 2 years** of departure from Japan, or you will lose your application rights.

▶ Required documents (Please see P.1 of “Lump-sum Withdrawal Pamphlet”)

- a) Copy of your passport,
- b) Copy of your passbook, etc., that shows the account holder is the claimant,
- c) Document that shows your basic pension number (or your **PMAC membership number**, such as a copy of your *kanyusha sho*), and
- d) Certification of no residency in Japan (e.g., *juminhyo-johyo*, moving out record of resident card).

➡ See Section 7 for more information concerning the *tenshutsu todoke* (Moving Out Form, 転出届付) and the *juminhyo johyou* (Certification of No Residency in Japan, 住民票除票).

➡ **Keep a copy of your Shigaku Kyosai Kanusha Sho (PMAC membership card) as you must return the original card to CO when leaving.**



► Coverage Period

The coverage periods for the payment calculation have been extended from 36 months to 60 months since April 2021.

► Deduction

20.42% of the Lump-sum Withdrawal Payment will be deducted as an income tax. However, you could receive a refund if you could find a *Tax Representative* to perform the compensation claim procedure.

➡ See "[Section 5. Taxes](#)" for more information concerning the *Tax Representative*.



Attention

Please be aware that there is a disadvantage when you apply for the Lump-sum Withdrawal Payment. Below is an extract from the *Shigaku Kyosai* webpage which explains the disadvantage.

1. If you have received lump-sum withdrawal payment, the period for which the payment is made is not regarded as coverage period for future benefits under the Employee's Pension Insurance system.

2. You may be qualified for the totalization benefits if you have qualifying coverage periods under pension systems of countries with which Japan has totalization agreements subject to certain qualification conditions. Once you have received lump-sum withdrawal payments, you may no longer include for future benefits the period for which the payments were made and its preceding period.

For more information concerning *Social Security Agreements* read here:

➡ https://www.pmac.shigaku.go.jp/en/pension/pension_17/index.html

3. The amount of your lump-sum withdrawal payments will be calculated depending on your coverage periods up to 60 months. Note that even if your coverage periods are 61 months or longer, your payments will still be calculated up to 60 months and you may no longer include for future benefits the period for which the payments were made and its preceding period.

i.e.) If your coverage periods are 72 months, your payments will be calculated up to 60 months, but the entire 72 months will be erased from your EPI payment record.

Pension systems vary by country, so be sure to check your home country's pension system.



“Application for the Lump-Sum Withdrawal Payments (*Dattai Ichijikin Seikyusho*)”

https://www.pmac.shigaku.go.jp/dl/name/tagyo/lho3j000000hzhf-att/k_d_nenkin_datsuichi_2023.pdf

If you have inquiries, please contact:

Shigaku Kyosai PMAC First Pension Department



TEL: +81-3-3813-5219

5. Taxes (→ P.63 2023 GIH)

① Local Resident's Tax (*Jumin-Zei*, 住民税)

▶ Jurisdiction: Your local municipality

Resident's taxes are calculated based on your previous 1st January to 31st December income in Japan, and levied by the municipality you live in as of 1st January of the current year.

As you may be aware, this tax is deducted monthly from your remuneration. However, after leaving work, withholding tax from your salary would become impossible. Thus, in most cases, your remaining residence tax would be deducted from the payment made in your last month.

Therefore, the salary drawn in your last month will most likely be much smaller than the previous month's.

In case you leave work in summer, residence tax may potentially add up to a maximum of 10 months.

Be sure to ask your CO how they handle the payment, and how much you will need to pay before leaving Japan.

② Income Tax (*Shotoku-Zei*, 所得税) and Declaration Naming a Person to Administer for Income Tax and Consumption Tax (*Nozei Kanrinin no Todokedesho*, 納税管理人の届出書)

▶ Jurisdiction: National Tax Agency

Income tax is levied based on your income and automatically deducted from monthly salaries in the case of salary earners, unless you are from a country that has concluded a tax treaty with Japan.

Income tax is also levied on your Lump-sum Withdrawal Payment, but you may be eligible to get a tax refund on the 20% flat tax placed on the payment by filling in the *Nozei Kanrinin No Todokedesho* (Declaration Naming a Person to Administer for Income Tax and Consumption Tax, 納税管理人の届出書) at your local tax office before leaving Japan. The application form can be downloaded from the URL below.



<https://www.nta.go.jp/taxes/tetsuzuki/shinsei/annai/shinkoku/pdf/h28/08.pdf>

Anyone who resides in Japan can be your *Nozei Kanrinin*, however, they will also become responsible for paying your unpaid tax if there is any. In addition, to get the refund, they must file a tax return on behalf of you.

Please understand that it is not mandatory for COs to become *Nozei Kanrinin*. Therefore, **you need to find one by yourself if you would like to get the tax refund.** If you have no friends or relatives who can work as your *Nozei Kanrinin* ask your CO if they can.



Notice of Determination of Lump-Sum Withdrawal

When the payment has been remitted to your bank account, the *Notice of Determination of Lump-Sum Withdrawal* will be sent to you by airmail. Once you receive it, send the original Notice to your *Nozei Kanrinin* (tax agent) in Japan.

★ Be sure to take a copy of the Notice before sending it to Japan. ★

For more information

National Tax Agency website:

- For those who can receive lump-sum withdrawal payments ---

<http://www.nta.go.jp/english/taxes/individual/12005.htm>

- Income tax information for an individual who will leave Japan ---

<http://www.nta.go.jp/english/taxes/individual/12004.htm>

If you have inquiries, please contact:

Tokyo Regional Taxation Bureau English Information



TEL: +81-3-3821-9070

6. Organize your mail forwarding

Mail forwarding service is available only within Japan. If you will be moving house within Japan, apply for the service at a local post office. For more information, go to the Japan Post Office website shown below.



https://www.post.japanpost.jp/service/tenkyo/index_en.html



7. Moving-Out Notice (*Tenshutsu Todoke*, 転出届) and Certification of No Residency in Japan (*Juminhyo Johyo*, 住民票除票)

① Moving-Out Notice (*Tenshutsu Todoke*, 転出届)

Some may be leaving Japan and some may be moving to another city. In either case, you must submit this Notice to your local municipal office. You can submit this Notice from 14 days before your planned departure/moving date.

Please be aware that you cannot submit this notice after you changed your residential status to “Temporary”. So don’t forget to submit it while your visa status is still “Instructor”.

- No documents will be issued.
- To make the Lump-Sum Withdrawal Pension application process smoother, we strongly recommend you to submit this Notice.

② Deleted Residence Record (*Juminhyo Johyo*, 住民票除票)

This certification can be applied at your local municipal office. You need to fill in the “Application Form for Certificate of Residence” and place a check mark in the box which requests the removal of the Juminhyo.

It is not necessarily required to obtain this document, but if you want a document to prove your non-resident state, we recommend to obtain this.

Documents related to the Lump-Sum Withdrawal Pension

In order to receive your Lump-Sum Withdrawal Pension, you need to submit a document confirming that you no longer have an address in Japan (Deleted Residence Record, etc.) to PMAC office. However, if you submit the Moving-out Notification to the municipality of your residence before returning to your country, the PMAC office can confirm that you do not have an address in Japan. Therefore, you do not need to submit a document that confirms no residency in Japan.

Please consult with your local municipal office by explaining your purpose for use of the document, departure schedules and visa status well in advance, and make sure you can get an appropriate document for your pension refund procedures.



8. Sending out your belongings

▶ Japan Post

If you are using Japan Post, please note that considerable delivery delays are expected in some countries. Please check their website for information.

For more information, please check the JP website.

- **International Parcel Post** ---

https://www.post.japanpost.jp/int/service/i_parcel_en.html

- **Service availability by country** ---

https://www.post.japanpost.jp/int/information/overview_en.html

- **Acceptance/non-acceptance of international mail to the United States and other destinations (as of April 5, 2023)** --- https://www.post.japanpost.jp/int/information/overview_usa_en.html



Electronic Advance Data (EAD)

From March 1st, 2024, in purpose of enhancing security, postal items containing dutiable articles to all countries will not be accept handwritten labels. You need to register your information in advance by smartphone or PC, and bring the data (smartphone) or the printed label (PC) with you to the post office.

For more information, check the following webpage:

https://www.post.japanpost.jp/int/ead/index_en.html

https://www.post.japanpost.jp/intmypage/whatsmypage_en.html

If you have inquiries, please contact:

Japan Post Customer Service Center



TEL: 0570-046-111 (in English)

Service Hours: Weekdays 8:00 - 21:00, Saturdays, Sundays, and holidays 9:00 - 21:00

▶ Other shipping companies

- Yamato International Moving: <https://business.kuronekoyamato.co.jp/promotion/kaigai/english/moving/index.html>

- Yamato International TA-Q-BIN: <https://www.global-yamato.com/business/service/oversea/>

- DHL: <https://www.dhl.com/jp-en/home.html?locale=true>

Be sure to contact the company of your choice well in advance when consulting them regarding your needs and requirements.



9. FAQ: Return Flights

	Questions	Answers
1	What conditions should the school supervisor or JET be aware of when reserving a return flight?	The flight must be an economy class one-way ticket to the airport you departed from when coming to Japan.
2	Are there any conditions regarding the route?	The route has to be the most reasonable and economical one from Narita or Haneda International Airport to the international airport from which the JET originally departed when he or she came to Japan, as was designated by the Japanese Embassy or Consulate General.
3	What transportation costs to the airport will be reimbursed?	The most reasonable and economical route using public transportation (train, airport limousine bus, etc.) from your residence will be reimbursed. However, no taxi fares will be reimbursed. Please collect this money from your CO in advance while you are still employed.
4	Will I be able to get reimbursed if I reserve a return flight to an international airport which is not the one from which I departed at the time of my incoming flight to Japan?	No, the return flight airfare will be reimbursed only for a flight from Narita or Haneda International Airport to the international airport from which you flew to Japan.
5	Is it acceptable for me to have a layover in an intermediate city on my return flight?	No, it is not acceptable. Moreover, in that case, your return airfare will not be covered by the JET Program.
6	Will the airport charges incurred other than the return airfare also be reimbursed?	If your school's policy is to cover the airport charge, it will be reimbursed. If not, only the return airfare will be reimbursed.
7	Which items should be specified on the invoice when I arrange the return airline ticket?	One-way airfare, your name, departure date, and the names of the departing and arriving airport should be specified in the invoice for the payment. When you reserve the airline ticket, please try to select the most reasonable and economical one.



9. FAQ: Leaving Apartment

	Questions	Answers
1	Can I leave the room with things in it when moving out?	<p>When leaving apartments, tenants are obliged to make the places return to their original state if stated so in contracts. Extra fees can be charged for any violation of the contracts.</p> <p>Three easily avoidable yet common things are:</p> <ol style="list-style-type: none"><li data-bbox="427 533 1442 680">I. Internet cables (Hikari Fiber etc.) – If you have had internet installed in your apartment, make sure to remove any cables/plugs that you have installed.<li data-bbox="427 712 1442 801">II. Light fittings and curtains – Any light fittings, curtains and furniture you have installed should be removed when vacating the apartment.<li data-bbox="427 833 1442 1039">III. Washing machine fittings –Do not to remove any pre-existing fixtures when taking your washing machine away as it may incur a replacement fee. (E.g., washing machine attachment pipes/elbows etc.)
2	I've got a working washing machine. What should I do with it?	<ol style="list-style-type: none"><li data-bbox="427 1070 1426 1339">I. Home appliances specified by the Home Appliance Recycling Law, such as washing machines, air conditioners, TVs, fridges etc., must be disposed by designated recycle centers/stores. Confirm with your local city office for details. If you have troubles dealing with disposal, ask your landlord or agent well in advance before leaving.<li data-bbox="427 1370 1410 1576">II. If you have items that are still in good condition, you may be able to sell them to second-hand shops or online, or give them to friends. Another option is to use a disposal company; however, the fees can be quite high.



3	How can I throw away my futon and other large items?	<p>If you want to dispose large items called as “sodaigomi 粗大ごみ” or “oogatagomi 大型ごみ”, make a reservation with your local Oversized Garbage Reception Center well in advance as it may take 2 or 3 weeks when the service is fully booked. Then follow the procedures as instructed by the center.</p> <p>You will need to:</p> <ol style="list-style-type: none">① Purchase the advised amount of handling fee tickets at your local convenience stores, city office, or any locations where available.② Fill in necessary information on the tickets and place them onto the items.③ Bring the items to the place where designated on the day of collection as instructed by the center.
4	How much should I pay for my final rent?	<p>Ask your landlord/agent to calculate it, then confirm the price whether the calculated price conforms to the contract.</p> <p>Once the inspection procedure has been completed, you may receive a full/partial refund on your deposit, or may be charged extra for the damage caused by you depending on the condition of the apartment.</p>



10. Pre-Departure Checklists

✓ 2-3 months in advance

- Start discussing your return flight with your contracting organization.
- Finalize plans for any bills that you will be entrusting to someone after you leave (See the “End of Appointment Expenses Worksheet”).

✓ 1-2 months in advance

- Start looking for places to sell or donate any furniture or items you will no longer use.
- Inform your landlord or your real estate agent of the date you will be leaving.
- Prepare to ship items home. Start shipping things you don't need or things that will take longer to arrive at their destination.

✓ 1 month in advance or later

- If you have a tax representative (*Nozei Kanrinin*, 納税管理人*) after you leave, discuss procedures with the person. Fill out the Declaration Naming a Person to Administer Tax Affairs (*Nozei Kanrinin no Todokedesho*, 納税管理人の届出書) so that you can claim tax back from the pension insurance or have the person make the tax payments on behalf of you.

*Any person living in Japan can be your *Nozei Kanrinin*; however, it's recommended to designate someone who is able to speak Japanese.

- Inform utility providers of your cut-off dates and arrange the method of payment. Please refer to the **After JET Guide** published by CLAIR.
- Obtain Moving Out Notice (*Tenshutsu Todoke*) or Certificate of No Residency (*Juminhyo Johyo*) at your local municipal office (if necessary).
- Submit visa paperwork (if necessary).