

EMPLOYEES' HANDBOOK

March 2023



LABOR MANAGEMENT ORGANIZATION FOR

USFJ EMPLOYEES, INCORPORATED

ADMINISTRATIVE AGENCY

This Employees' Handbook concisely and clearly summarizes the various regulations, rights, obligations, and responsibilities of the employees working at USFJ facilities, and we hope you make good use of this Handbook as a guidebook when you have any questions regarding the employment system.

Updated contents

- Chapter 3 Change in Summer Allowance/Year-End Allowance rate (Page45)
 - Chapter 5 Clarifying rules of conduct applicable to USFJ employees (Page99)
 - Chapter 8 Increasing of Employment Insurance rate (since Oct.2022) (Page163)
 - Chapter 8 Revision of the table on Standard Monthly Compensation Amount and Insurance Premium Health Insurance for Nursing-Care Insurance, Welfare Annuity Insurance(Page159-Page161)
 - Chapter 9 Change in the upper limit amount of Special Support Benefit for Bereaved Family (Page186)
 - Revision of Basic Wage Table (Page205-228)
- Updated contents are marked as (★) where indicated.

Note: This Employee's Handbook reflects the revision of systems made by December 2022. Please refer to "Notice" on the page "FOR EMPLOYEES" on our website for revision information on systems made after the date. The website address, ID and password for "For Employees" page are shown at the end of this handbook(P 232).

March 2023
Labor Management Organization (LMO) for USFJ
Employees, Incorporated Administrative Agency

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This is a guidebook that offers outlines of the contents written in Master Labor Contract (MLC), Mariners Contract (MC) and Indirect Hire Agreement (IHA). Since it does not cover everything in these labor contracts, please ask the person in charge at LMO branch for details.

Chapter 1

Summary of Labor Management

1 Basic Structure of the Labor Management

(1) Role of the Ministry of Defense

The work force that United States Forces Japan (USFJ) needs shall be supplied with support of our country under the Status of Forces Agreement (SOFA). (Note 1)

The Ministry of Defense concluded three labor provision contracts, the Master Labor Contract (MLC), the Mariner's Contract (MC) and the Indirect Hire Agreement (IHA), to provide the work force the United States Forces Japan (USFJ) needs. (Note 2)

Based on these labor provision contracts, the Ministry of Defense hires USFJ employees (hereafter referred as “the employee(s)”) and provides them to USFJ, and USFJ commands and supervises the employees. This employment method is called an indirect hire system.

(2) Determination Method of Employees' Working terms and Conditions

The employees' working terms and conditions, such as salaries and leave, “shall be determined by the Minister of Defense with consideration for cost of living as well as the salary and other working condition of government officials and employees of private businesses.” under the law. (Note 3)

The concrete contents of the working terms and conditions are provided in the labor provision contracts. When the working terms and conditions are changed, the employer, the Minister of Defense, revises the labor provision contracts after consultations and agreements with USFJ and employee labor unions.

(3) Status of Employees

Since employees are hired by the nation and receive salary from the nation, some may think that the employees are government officials; however, the employees are not government officials and are not classified as “an employee of the nation” in the law. (Note 3)

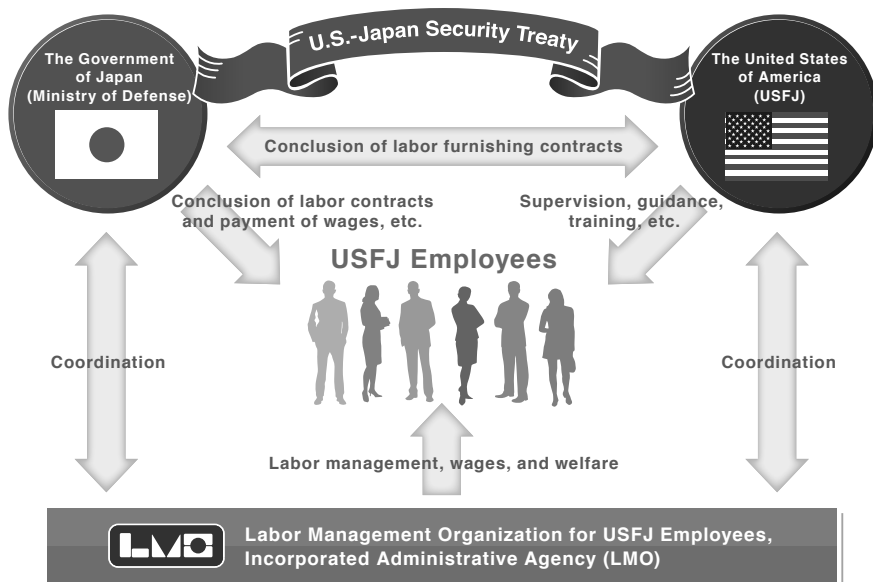
(4) Labor Management Administrative Work

Labor management administrative work necessary for employment of the employees includes various duties, such as appointments, providing services, implementation of labor management, salary calculation and implementation of welfare.

The expenses necessary to implement the labor management administrative work can be classified broadly into ①expenses for salary etc, ②expenses for welfare, and ③expenses for people who left the job. The majority of these expenses are covered by our

Chapter1 Summary of Labor Management

country. Every year, the Ministry of Defense requests a budget, which is deliberated by the national assembly and disbursed from the government budget of our country. In addition, the Ministry of Defense and Labor Management Organization for USFJ Employees Incorporated Administrative Agency (hereafter referred as “LMO”) share the labor management administrative work. LMO is the corporation established under the law. It determines its business plan based on the annual objectives provided by the country and strives to improve the quality of welfare policy for the employees etc.



(Note 1)

Agreement Under Article VI of the Treaty of Mutual Cooperation and Security between the United States of America and Japan, Regarding Facilities and Areas and the Status of U.S. Armed Forces in Japan (Agreement No.7 in 1960)
Article 12, Paragraph 4

Local labor requirements of United States armed forces and of the organizations provided for in Article XV shall be satisfied with the assistance of the Japanese authorities.

(Note 2)

Labor Provision Contracts

Master Labor Contract (MLC)

Contract number DA-92-557-FEC-28,000

Mariner's Contract (MC)

Contract number DA-92-557-FEC-29,000

Indirect Hire Agreement (IHA)

Subsidiary Labor Agreement and Financial Arrangement concerning

Employment of Local National Personnel by the Government of Japan for

Utilization by Article XV Organization of the United States Forces In Japan

(Note 3)

Act on Partial Revision of the National Public Service Act, etc. Attendant upon Effectuation of the Treaty of Peace with Japan and Enforcement of the Administrative Agreement under Article III of the Security Treaty between Japan and the United states of America (Act No.174 of 1952)

(Status of United States Forces Japan Employees)

Article 8 Personnel who engages in labor and employed by Japanese government for United States Armed Forces stationed in Japan based on the Treaty of Mutual Cooperation and Security between Japan and the United States of America [Treaty No.6 June 1960], organizations provided in Paragraph 1(a), Article XV of the Agreement under ARTICLE VI of the Treaty of Mutual Cooperation and Security between Japan and the United States of America regarding Facilities and Areas and the Status of United States Armed Forces in Japan [Organizations, such as Navy exchange, authorized and regulated by the U.S. military authorities], United Nations Armed Forces in Japan based on the Agreement Regarding the Status of United Nations Forces in Japan, or the U.S. government personnel who implement the duty of U.S. government in Japan based on the provision in Article VII of United States and Japan Mutual Defense Assistant Agreement [Acceptance of the U.S. government personnel] (hereafter referred as "USFJ employees") are not national public personnel.

2 USFJ employees shall not be interpreted as employees provided in paragraph 6 Article 2 of the National Public Service Act [Prohibition of the employees other than persons in the regular service or the special service].

(Working Conditions of USFJ employees)

Article 9 Pay of USFJ employees must correspond to the content and responsibility of the duty.

2 Pay and other working conditions of USFJ employees shall be determined by the Minister of Defense with consideration for cost of living as well as the salary and other working conditions of government officials and employees of private businesses.

Chapter1 Summary of Labor Management

Chapter 2

Employment System

1 Types of Employment

MLC, MC, (*1) and IHA classify employees as shown below depending on the condition of employment. You will be working as one of the following types of employee.

■ Types of Employee

T y p e s	Characteristics
Trial Period Employee (*2)	An employee hired for permanent employment will work initially on a six-month trial basis. (The trial period may be extended, shortened or exempted in some cases.)
Permanent Employee	An employee hired for continuous operation without a predetermined term after the trial period.
Post-Retirement Employee	An employee who is hired for a period not to exceed one year until he/she reaches 65 years old after he/she had been employed as a permanent employee and was terminated under the advanced age provision.
Limited Term Employee (*3)	An employee hired for work initially fixed not to exceed a four months period (It may be extended one time for a period not exceed an additional two months) or work initially fixed not to exceed two years.
Daily Employee	An employee hired on a daily basis for work initially fixed not to exceed a one-month period.
Seasonal Employee	An employment type in IHA only. An employee is hired for a seasonal operation planned to last no longer than 4 months. No extension of employment period is available.
Hourly Pay Temporary Employee (HPT)	An employment type in IHA only. An hourly paid employee hired for not to exceed one year to do temporary operation or to support regular employee(s) as needed (only when needed). Subsequent employment may occur after a certain period of time as needed, provided that the total employment period counting from the date of initial hire does not exceed 3 years. Parts of IHA regulation, such as other benefits (except commuting allowance) are not authorized for this type of employee.

- (Note) 1 MC means employees who serve as mariners on “ships” under the operational management of the U.S. and “specifically designated vessels”. The working conditions, such as wages and leave, are different from those of MLC or IHA. If you have any questions, please ask the person in charge at the LMO branch.
- 2 Trial period employees, permanent employees, limited term employees and post-retirement employees are divided into full-time and part-time

depending on the employment arrangement.

- ◇ Full-time employee
An employee engaging in duty of 40 working hours per week.
 - ◇ Part-time employee
An employee engaging in duty of less than 40 working hours per week.
- 3 A term employee may be hired as a substitute of an employee who is on childcare leave or an employee who is on sick leave and/or subsequent leave without pay.

2 Personnel Actions

(1) Personnel Actions

A personnel action is a specific action in personnel affairs (appointment [employment], promotion, reassignment, transfer, termination of employment, etc.) It is proposed by the US side, and after the Japanese side agrees, the Notification of Personnel Action is prepared and issued to the employee.

(2) Terms of Personnel Actions in MLC

If the employee is an MLC employee, the US side requests the proposed execution of the personnel action to the Japanese side. When the Japanese side agrees with the action and signs, the personnel action requested by the US side becomes official. The Japanese side furnishes the employee with a “Notification of Personnel Action”. In the MLC, the contents of personnel actions are defined using the following standard terms. When standard terms do not fully cover the personnel action, a combination of standard terms may be used, e.g., “Transfer and Promotion”.

■ Nature of Personnel Actions in MLC

Standard Term	Explanation
Appointment	Hiring of a person not currently employed under MLC.
Permanent Employment	Change of an employee from limited-term or trial period employment to permanent employee (full-time) or (part-time).
Conversion of Employees	<p>Converting the employee's weekly working hours from part-time to full-time, or from full-time to part-time. There are following types.</p> <ul style="list-style-type: none"> a. Conversion of a permanent employee (part-time) to a permanent employee (full-time) b. Conversion of Post-Retirement Employee (part-time) to a Post-Retirement Employee (full-time) c. Conversion of a Post-Retirement Employee (full-time) to a Post-Retirement Employee (part-time)
Promotion	Change to a higher graded position within the same basic wage table.
Change to lower grade	Change to a lower graded position within the same basic wage table.
Reassignment	Movement without a change in grade within the same basic wage table.
Change to different Basic Wage Table	Movement to a different basic wage table.
Transfer from IHA	Movement of an employee who is employed under the IHA to employment under the MLC without a break in service.
Transfer to IHA	Movement of an employee who is employed under the MLC to employment under the IHA without a break in service.
Transfer	Movement from one competitive area to another without a break in service.
Reclassification	Change of job title authorized for the position of an employee.
Suspension	Enforced absence from work pending a determination as to the employee's acceptability for access to a Party A facility.

Standard Term	Explanation
Termination (of Employment)	Involuntary separation of an employee, other than by reduction in force, special separation, remedial action, or security discharge. Specific reason for termination shall be indicated parenthetically as follows: a. Disqualification b. Disability c. Incapacity for duty d. Insanity e. Death f. Advanced age g. Limited Term Employee – Completion of work for which initially employed. h. Post-Retirement Employee – Completion of employment term
Correction	Amendment or cancellation of a previous request for personnel action.
Temporary Promotion	Temporary change of permanent employee to a higher graded position in the same Basic Wage Table for 30 days or more, but not to exceed one year.
Termination of Temporary Promotion	Termination of temporary promotion to return to the position occupied immediately prior to the temporary promotion.
Detail	Temporary change of permanent employees to the same or lower graded position in the same Basic Wage Table, or a position in different Basic Wage Table for 30 days or more, but not to exceed one year.
Termination of Detail	Termination of detail to return the position occupied immediately prior to the detail.
Change to Lower Grade—Grade Retention	Grade retention for a period of two years when abolishment and/or establishment of new job definitions results in a change to lower grade within the same basic wage table.

(3) Terms of Personnel Actions in IHA

If the employee is an IHA employee, the Japanese side will authenticate the personnel action upon the request of the US side, and the hiring organization issues an “Official Notification of Personnel Action” to the employee directly. In the IHA, the contents of personnel actions are defined using the following standard terms. Please refer to the terms of Personnel Action in MLC for explanation.

■ Nature of Personnel Actions in IHA

Standard Term	Contents
Appointment	a. Trial Period Appointment b. Appointment of Permanent Employee (full-time) c. Appointment of Permanent Employee (part-time) d. Limited Term Appointment e. Seasonal Appointment f. Daily Appointment g. Appointment of Post-Retirement Employee h. Appointment of Hourly Pay Temporary Employee
Change in Position, Grade etc.	a. Promotion b. Change to lower grade c. Reassignment d. Change to Different Basic Wage Table e. Transfer f. Reclassification g. Temporary promotion h. Termination of Temporary Promotion i. Detail j. Termination of Detail k. Change to Lower Grade—grade retention
Change due to conversion to another type of appointment	
	Conversion to Permanent Appointment
Other changes	a. Suspension b. Non-Work Pay Status c. Return to Duty d. Name Change e. Longevity Step Increase f. Pay Adjustment g. Fine h. Transfer from MLC i. Transfer to MLC
Separations	a. Death b. Reduction in Force c. Removal d. Resignation e. Separation (Abandonment of position) f. Separation(Disability) g. Separation (Disqualification) h. Separation (Inefficiency) i. Termination (Advance age - 60) j. Separation (Security) k. Termination (Expiration of Appointment) l. Separation (Failure to accompany activity or function to Base, City, or Area) m. Separation (Limited-term employee) n. Resignation (Age 55 or over and 15 years service or over) due to the request of resignation from the employee o. Separation (Age 55 or over and 15 years service or over) due to the request of resignation from the US side p. Separation (Special separation) q. Termination of employment (Post-Retirement Employee—Completion of Employment Term) r. Separation (Death or resignation of Hourly-Pay Temporary employee, or voluntary termination by the Hourly-Paid Temporary employee for any other reason.)
Cancellation of an official personnel action	
Correction	

3 Termination of Employment

Causes of employment termination, explanations and eligibility of retirement allowance payment for each cause are as follows:

■ Employment Termination

Cause of Employment Termination	Explanation	Retirement Allowance Eligibility
Expiration of Appointment	When the pre-set employment period shall be for a daily employee or a limited-term employee etc. is completed, the employment shall be terminated automatically.	No
Advanced Age	Employment of a permanent employee, who has reached his/her 60 th birthday, shall be terminated on June 30th or December 31st whichever comes first after the 60 th birthday. Advance notice of termination is issued earlier than 60 days before termination date.	Yes
Special Separation	Employment of an employee, who has reached 59 th birthday, shall be terminated on the earliest of March 31st, June 30th, September 30th or December 31st, as needed for administrative reason on the US side. Advance notice of termination is issued earlier than 30 days before termination date.	Yes
Post-Retirement employees (Expiration of Term)	Employment shall be terminated when an employment term of a period not to exceed one year has been completed. The Termination notice is issued earlier than 30 days before termination date.	No
Resigning Employees	An employee who wishes to resign shall submit a written resignation with reason(s) at least 2 weeks before the date of resignation. The employment is terminated on the date specified in the letter of resignation.	Yes (Except the ones with less than 1 year of continuous service)
Age 55 or over with 15 years or more of continuous service	Employment of an employee of who has reached his/her 55 th birthday and has 15 years or more of continuous service is terminated upon a request from the employee or from the US side followed by a mutual agreement. An employee shall submit a request or a supervisor shall submit a notice at least 45 days before the date of separation.	Yes

Cause of Employment Termination	Explanation	Retirement Allowance
Disability due to illness or injury	In case of non-duty connected illness or injury, the employment is terminated if the permanent employee is not recovered and remains disabled for work after 90 days of sick leave period and an additional 1 year and 6 months leave without pay. An Advance Notice of Termination is issued earlier than 30 days before termination date. If the illness or injury is duty-connected or due to commuting, the employment is terminated on the day when the employee remains invalid for work after three years have passed since he/she started medical treatment from the workplace's accident insurance, and if he/she is receiving injury and disease compensation pension or injury and disease pension from the workplace's accident insurance. If the employee is not receiving the pension, the employment is terminated on the day he/she become qualified to receive it.	Yes
Death	Employment of an employee who has died is terminated as of the date of his/her death.	Yes
Insane Employees	Employment is terminated when the Japanese medical specialist determines that the employee is mentally abnormal.	Yes
Disabled Employees	The employment of a disabled employee is terminated through prescribed procedure when it is considered hazard to himself or to others due to the physical or mental disability.	Yes

Cause of Employment Termination	Explanation	Retirement Allowance
Disqualification Termination	Employment of trial period employee or limited-term employee may be terminated when he/she has failed to meet the requirements of the job for which he/she was hired.	No
	<p>An employee may be terminated when he/she is determined to be disqualified for the following reason:</p> <ul style="list-style-type: none"> • The employee is still incapable of performing satisfactory. • Personal behaviors or characters are of such an obnoxious degree which, if known, would have precluded his/her initial appointment. • Personal behaviors or characters that are considered to be danger to safety of the workplace, or interference of operation. 	Yes
Disciplinary Removal	An employee may be terminated as a penalty for serious offenses.	No
Separation - Security	An employee may be terminated if the employee commits an act of sabotage or espionage, violated the regulations related to military security or participated in the planning or preparation of such actions and is considered dangerous in terms of security.	No
Reduction In Force	Reduction in force procedures shall be invoked only when a reduction in the total number of personnel is required by the US side. Rigorous standards and procedures are placed for reduction in force, and the affected people are dismissed upon the effective date of dismissal.	Yes

4 Continuous Employment System for Post-Retirement Employees

An employee who had been employed as a permanent employee and was terminated under the advanced age provision is re-employed as a post-retirement employee for a period not to exceed one year, until he/she reaches 65 years old. However, employees who fall under the removal conditions or employees who are at or above the age restrictions for the corresponding period shown in the table below (hereinafter referred to as “employee at or above the pension eligibility

age”) who do not meet any one of the selection criteria (A through C) listed in the paragraph (1), below are excluded. When the pay after re-employment is reduced by a certain rate or more, as compared to the pay at the time of retirement, the employee may be able to receive old worker’s salary supplement from employment insurance. Please see “Chapter 8, Social Insurance (4 (5) B Advanced-age continuous employment benefit)” for detail.

Period	Age
1 April 2016 through 31 March 2019	62
1 April 2019 through 31 March 2022	63
1 April 2022 through 31 March 2025	64
On and after 1 April 2025	65

(1) Selection Criteria of Post-Retirement Employees

Employees who are below the pension eligibility age will be re-employed until they reach 65 years old if the U.S. side concludes that all three criteria below are met:

- A Willingness and Motivation to Work
- B Mental and Physical Health Condition
Employees who demonstrate, through continued productivity and medical examination, an overall health and fitness for duty (fitness test may be required).
- C Competency, Education, and Experience
Employees who continue to complete assignments at an acceptable level of performance; and who continue to meet mission, education, proficiency, and/or licensing requirements.

(2) Re-Employment Procedures

- A An employee who desires to be re-employed shall submit a written request to his/her supervisor at least 180 days prior to the termination of the current employment.
- B The employee will be notified of the decision at least 60 days prior to the date for rehiring. If the decision is made not to rehire, the US side shall notify the employee in writing.

(3) Exception to Article 18 of the Labor Contracts Act (Conversion to Non-Fixed Term Labor Contract) to Employees working under Fixed-term Employment after Advanced Age Retirement

Employment period of the employees who have been continuously employed as fixed-term employees (i.e., post-retirement employees or limited term employees, etc.) after advanced age retirement shall fall outside the scope of Article 18 of the Labor Contracts Act even if their date of hire was on or after 1 April 2013 and subsequent total

employment period has exceeded 5 years. Thus, such employees will not be converted to non-fixed term employees.

5 Confirmation of Status of Residence, etc.

As for an employee without Japanese citizenship, status of residence, period of stay, and employment history must be verified. An employee must present required documents, such as a resident card (alien registration certificate), a passport, and permit to engage in activity other than that permitted under the status of residence. As for an employee, whose status of residence is “permanent resident” or “special permanent resident”, employment history will also be verified as necessary and documents must be presented if required.

Chapter 3

Pay System

1 Pay System

Pay and allowances to be paid	Base pay, regional allowance, family allowance, commutation allowance, housing allowance, overtime pay, night duty allowance for nurses and nursing assistants, night duty allowance (communication, public safety), holiday pay, night differential, special work allowance, wide-area transfer allowance, summer allowance, year-end allowance, conversion allowance, non work allowance, discharge allowance, retirement allowance, involuntary severance bonus (pro rata bonus), unaccompanied duty allowance, cold area allowance, remote area allowance
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※ The above description does not apply for MC employees. Please contact the LMO branch office for inquiry.

2 Payment of Wages and Allowances

Payments are transferred directly into bank accounts for efficient and secure payments. For details, please contact the LMO branch office.

3 Base Pay

(1) Basic Wage Table (BWT)

Basic Wage Table is prepared according to the type of duty.

■ Basic Wage Table

Basic Wage Table	Types of duty (Example)	Grades
Basic Wage Table 1	Office work ・ Engineering related (Office worker ・ Engineer, etc.)	Grade 1 to 10
Basic Wage Table 2	Technical ・ Service related (Carpenter ・ Driver, etc.)	Grade 1 to 10
Basic Wage Table 3	Security ・ Firefighting related (Guard ・ Firefighter, etc.)	Grade 1 to 7
Basic Wage Table 5	Medical related (Dental assistant etc.)	Grade 1 to 5
Basic Wage Table 6	Nursing related (Nurse etc.)	Grade 1 to 4

(2) Grades ・ Steps

Each basic wage table provides basic pay for each pay grade from the minimum step to the maximum step. The higher the grade and step, the higher the amount.

(3) Base Pay at the Time of Employment (Starting Pay)

A. Permanent Employee

A new employee's monthly base pay amount is the amount of the minimum step (first step) of the applicable pay grade. However,

if the position requires consideration of educational background and work experience, it may be set at an amount in a step above the minimum step.

B. Post-Retirement Employee

Monthly base pay amount of an employee re-employed (re-employment of a person whose employment is terminated for reasons other than those attributable to the employee or of security) shall be set at a step rate which is equal to 70% of the monthly base pay amount of the step of the BWT at the time of his/her re-employment corresponding to the step and grade at the time of his/her termination. (If there is no such step rate, it shall be set at the nearest higher rate).

(4) Longevity Step Increase

A. Longevity Step Increase and Step Increase Period

A permanent employee who served satisfactorily during the step increase period shall have his/her step increased by four steps (additional two steps for an employee who was rated with exceptional work performance during the period, as a Special Step Increase (SSI)). It is called Longevity Step Increase and the designated period is called “step increase period”. The “step increase period” is from 1 October of the year before the previous year to 30 September. The Notification of a Longevity Step Increase (LSI) is issued to the person who will receive a step increase.

B. Step Increase Period and Increased Steps

If an employee works five sixths or more of the days during the step increase period, the employee becomes eligible to receive the longevity step increase of 4 steps. However, this step increase shall be reduced in the following cases: 1. if employees received a penalty, or 2. if employee had days that were subtracted from the step increase period as “absent” (days that the employee did not work, such as non-duty connected sick leave and leave without pay).

【Example】

- Penalty (Fine or suspension) One step is reduced for each remedial action
- An employee who works less than three sixths of the days during the step increase period: No increase

SSI may be granted to an employee who has been serving for four

years or more as a permanent employee and served five sixths or more and was rated with exceptional work performance during the step increase period by two steps in addition. The rate of employees to be granted SSI shall not exceed 20% of the eligible employees per service component. In addition, when a step increase exceeds the maximum step, employee's base pay increase shall be capped at the maximum step. An employee who has been granted SSI in the past three years is not eligible for another SSI.

C. Table of Pay Steps for Longevity Step Increase

There are restrictions on longevity step increases by basic wage table, age, and job type. Step increases for a permanent employee who is over age 55 (57 for a permanent employee whose job title is Dentist (Job No. 534) or Physician (Job No. 535)), or a permanent employee whose grade is Grades 1 through 9 under Basic Wage Table Two (BWT-2) shall be two steps instead of four steps. Details are as follows.

Classification		General Employee			
		5/6 or more worked during step increase period	4/6 or more and less than 5/6 worked during step increase period	3/6 or more and less than 4/6 worked during step increase period	Less than 3/6 worked during step increase period
No Penalty	Whole step	4 steps	3 steps	2 steps	0 step
One Penalty	Whole step	3 steps	2 steps	1 step	0 step
Two Penalties	Whole step	2 steps	1 step	0 step	0 step
No Penalty	Whole step	2 steps	1 step	0 step	0 step
One Penalty	Whole step	1 step	0 step	0 step	0 step
Two Penalties	Whole step	0 step	0 step	0 step	0 step

D. Number of days subtracted as "Absent"

- ◇ Sick leave (with pay) days due to non-duty-connected illness or injury, or non-duty connected tuberculosis
- ◇ Leave without pay days due to non-duty-connected illness or injury, or non-duty connected tuberculosis
- ◇ Leave without pay days (There are some exceptions, such as attending a meeting of Health Insurance Society for USFJ Employees)
- ◇ Absence for a strike
- ◇ Suspension period imposed as a remedial action/penalty
- ◇ Half of the period granted for Child-Care Leave and Family-Care Leave

- ◇ Hours not worked due to reduced work hours working hour cutback converted into a number of days
- ◇ Half of the period granted for Self-Development Leave (which is not “for study at a college, etc. which is recognized as particularly useful to his/her duties or international contribution activities”)

Additionally, methods of calculation for the number of days to be subtracted from the step increase period are as follows:

- † When leave is given in units of hours, even if the leave is less than one day, the leave is counted as one day.
- † Leave that is extended over 2 calendar days is counted as two days.
- † If there is a “non-work day” and a “a day-off or holiday” in the middle of the period of continuous absence or leave without pay, those days are included in the calculation of the number of absent or leave without pay days.
- † Hours not worked due to reduced work hours shall be converted into 1 day for every 8 hours. Any remainder or fraction will be carried over to the following month. In addition, a fraction in September which is the final month of step increase period, is converted into 1 day when remainder is four hours or more, and rounded down when it is less than four hours or less.

E. Extended Step Increase System

This system was abolished on April 1, 2008 (Hereafter referred to as “the system revision day”). However, employees who were receiving the extended step basic pay as of the day prior to the revision (March 31, 2008), are assigned to the highest pay step and are guaranteed to receive the basic pay as of the day prior to the revision. Additionally, on and after the system revision day, an employee who is being moved to a lower pay grade except for reasons attributed to his/her own responsibility or based on his/her request, is guaranteed the basic pay before the revision.

4 Monthly Pay Allowances

(1) Regional Allowance

A. Eligible Employees

As a local salary system, which properly reflects the regional wage's difference from the private sector, regional allowance shall be paid to employees who work in an area where private sector's wages are high (excluding daily employees and hourly pay temporary employees).

B. Amount of Allowance

Allowance is calculated by multiplying the sum of base pay and family allowance by the following allowance rate.

C. Allowance Rate

Allowance rates are provided based on the class of area, facility, or type of duty as follows:

(a) Categorized Area Classification

◇ Category 1	20%
◇ Category 2	16%
◇ Category 3	15%
◇ Category 4	12%
◇ Category 5	10%
◇ Category 6	6%
◇ Category 7	3%

(b) Installation Designations

◇ US Naval Air Facility, Atsugi	6%
◇ Camp Zama	12%
◇ Owada Communication Site	10%
◇ Ikego Housing Area and Navy Annex	15%

(c) Duty Type Specification

◇ Dentist (Job No. 534) and Physicians (Job No. 535)	16%
※Except for the employees of those job titles working at a Category 1 area	

D. Guarantee of Regional Allowance

When an employee who has worked continuously in excess of six months in one area or installation for which regional allowance is authorized is transferred to another area or installation having a lower applicable rate or no authorized allowance, the employee shall be paid the saved regional allowance computed at the following rates for a period not to exceed two years from the date of transfer.

- (a) A period not to exceed one year from the date of transfer at 100% of the allowance rate, which was authorized on the day prior to transfer
- (b) A period not to exceed one year after the period described above (a) and 80 % of the rate computed above in (a)

(2) Family Allowance**A. Eligible Employee**

An employee, who has dependent(s) listed below (a) to (e) (excluding part-time employees receiving family allowance from other employer, daily employees, hourly pay temporary employees, and post-retirement employees) is eligible.

- (a) Spouse (Includes a common law marriage.)
- (b) Child or grandchild, 22 years old or younger (Includes adopted child.)
- (c) Parent(s) and grandparent(s), 60 years old or older (Includes adoptive marriage. Excludes relative(s) by affinity.)
- (d) Younger sibling(s), 22 years old or younger (Excludes relative(s) by affinity.)
- (e) Person who is permanently disabled due to disease, etc. (Not limited to kin.)

However, even if the dependent(s) falls under the items listed above, family allowance shall not be paid in the following cases.

- ◇ Total amount of the permanent income, such as the earned income, unearned income, business income and pension income (old age, bereaved family and disability) in the following one year period will reach 1.3 million yen or more.
- ◇ An allowance that is equivalent to family allowance is paid to the person from a private company, etc.

(Note) As for (b) and (d), the allowance is paid until the first March 31 after the person's 22nd birthday (if the person turns 22 years old on March 31st or April 1, the allowance is paid until March 31st in the following calendar year).

B. Amount of Allowance

Classification of dependent(s)	Monthly amount
Spouse, Parent(s), Grandparent(s), Grandchild, Younger sibling(s), seriously disabled person	6,500 yen
Child	10,000 yen
Child from the beginning of the Japanese fiscal year in which the child turns 16 years old to the end of the Japanese fiscal year in which the child turns 22 years old.	Additional 5,000 yen

※Employees at Grade 10 of BWT1 are not eligible for family allowance provided for spouses and parents etc.

Additionally, if the employee is in a status of “unauthorized leave without pay” and did not work 30 minutes or longer per day during that day, the allowance is paid on a daily basis.

【Example】

The amount of family allowance for an employee with a dependent wife and three children 14, 16 and 18 years of age is as follows (except for an employee who is at Grade 10 of BWT1):

- Wife (Spouse 6,500 yen)
- Children (10,000 yen \times 3 = 30,000 yen)
- Addition for dependents aged 16-22 (5,000 yen \times 2 = 10,000 yen)
- Amount of family allowance = 6,500 yen + 30,000 yen + 10,000 yen = 46,500 yen

C. Report Date and Date of Allowance Change

Applicable Facts	Timing of Report	Timing to start or stop allowance payment
Event that is applicable for eligibility or an increase of dependents allowance Newly hired employee	Reported within 15 days from the date the event occurred	Payment starts from the month following the month in which the event occurred. However, if the event occurred on the first day of the month, the payment would start from the same month.
	Reported after 15 days has passed from the date the event occurred	Payment starts from the month following the month in which the report was accepted. However, if the report is accepted on the first day of the month, the payment will start from the same month.
Event that is applicable for loss of eligibility (Includes retirement)	When the event occurred	Payment stops or is reduced in the month following the date the event occurred. However, if the event occurred on the first date of the month, the payment would be stopped or reduced from the same month.

 Useful Information about Dependents

**ATTENTION,
PLEASE**

- Standards to be recognized as a dependent
To be recognized as a dependent, the projected earned income within a year must be lower than 1.3 million yen. For part-time employees and student part-time workers, monthly wages of 108,333 yen or lower serve as one of the criteria. Also, as for the parent etc., who lives in a separate household (dependent other than spouse and child(ren)), the employee needs to provide 1/3 or more of the dependent's total income (total of the dependent's income and the amount the employee provided).
 - Month of approval (Starting month of allowance payment)
If an employee reports a change of dependents as a result of childbirth, marriage or retirement, the payment is approved from the same month or the following month depending on the date the event occurred and the date of report. Must be reported within 15 days from the date the event occurred. If it is reported on the first day of the month, the payment starts on the same month. If it is reported on any other day, the payment starts from the first day of the following month.
 - Special case of child
From the beginning of the fiscal year, in which the child becomes 16 years old, to the first March 31 after the child becomes 22 years old, an additional 5,000 yen is paid as a part of family allowance. It automatically stops in the following April. If the child is employed before then, it must be reported.
 - When dependent becomes a non-dependent
When a dependent no longer falls under the conditions for approval (i.e. the dependent becomes employed), please follow the necessary procedures promptly through LMO branch office. There was a case that an employee failed to report and kept receiving the family allowance after the dependent became ineligible. The fact that the dependent had been ineligible became clear from a notice issued by the local self-governing body tax office. The allowance that had been paid for several years was returned. Although the monthly payment may be small, years' worth of allowances and taxes can total several hundred thousand yen.
In a case like above, repayment can be quite difficult, so please follow the necessary procedures promptly through LMO branch office if there have been any changes.
-

D. Required Documents for Reporting

To obtain an approval of dependency, you need to prepare documents that support the fact of dependency, such as a certificate of residence or proof of income. Required documents may be different depending on each person's situation.

E. Documents for Reporting Family Allowance Related

(Note 1) Along with the ones listed below, additional documents may be required to prove dependency.

(Note 2) Please see “Chapter 8 Health Insurance” for documents to submit for approval of dependency regarding health insurance.

■ Table 1 of Required Documents for Family Allowance Related Report

■ Dependent : Spouse ■	* <i>New dependent</i>	
	< Documents to submit >	
	① Dependent Report (Form)	② Petition for Dependent Status
	Cases	Accompanying documents
	Case 1: Marriage (Includes de facto marriage) (See remarks section I)	① Certificate of residence (To prove relationship. Permanent residence and Individual Number (My Number) information are not needed.) ② Proof of Income (See remarks section III)
	Case 2: When the spouse retires	① Certificate of residence (To prove relationship. Permanent residence and Individual Number (My Number) information are not needed.) ② Proof of Income (See remarks section III) ③ Withholding Tax Record or Retirement Certificate
	Case 3: When income is reduced (See remarks section I)	① Certificate of residence (To prove relationship. Permanent residence and Individual Number (My Number) information are not needed.) ② Proof of Income (See remarks section III)
	* <i>Removal of dependent</i>	
	< Documents to submit >	
	• Dependent Report (Form)	
	Cases	Accompanying documents
	Case 1: Employment	• Certificate of employment issued by the employer or a copy of a health insurance card
	Case 2: Divorce	• Proof of the date of divorce
	Case 3: Increased income (See remarks section II)	• Pay certificate etc. issued by the employer
	Case 4: Death	• A copy of death certificate or burial certificate

Remarks	I	<p>Permanent income of the person who seeks for approval of dependency needs to be less than 1.3 million yen per year. Using monthly income as a standard, the person needs to satisfy one of the following standards, ① or ②.</p> <p>① If monthly income is constant, the monthly pay is 108,333 yen or lower.</p> <p>② If monthly income is not stable (as a part-time worker etc.), the average income of 2 or 3 months is 108,333 yen or lower.</p> <p>When the person has begun to satisfy the condition due to a decrease in income, he/she becomes a dependent.</p>
	II	<p>If dependent's projected permanent income is 1.3 million yen or more due to employment or a pay increase, his/her dependent status is cancelled. Based on the monthly income, the person satisfies the following, ①, ② or ③.</p> <p>① If monthly income is constant, the monthly pay is 108,334 yen or higher.</p> <p>② If monthly income is not stable as a part-time worker etc., the average income of 2 or 3 months is 108,334 yen or higher.</p> <p>③ If the person is a recipient of unemployment insurance benefits and the basic daily allowance is 3,612 yen or higher</p>
	III	<p>Proof of income includes withholding tax record, income certificate issued by municipal government, unemployment insurance card, certificate of pension payments, copy of income tax return form, pay slip issued by the employer, etc.</p> <p>* Please be aware that tax-exempt income (bereaved family pension, disability pension and unemployed insurance benefit) is also considered as income.</p>

■ Table 2 of Required Documents for Dependency Allowance Related Report

■ Dependent : Child of Age 22 or younger ■	* <i>New dependent</i>	
	< Documents to submit > • Dependent Report (Form)	
	Cases	Accompanying documents
	Case 1: Childbirth	• Certificate of residence (To prove relationship. Permanent residence and Individual Number (My Number) information are not needed.)
	Case 2: Retirement	① Certificate of residence (To prove relationship. Permanent residence and Individual Number (My Number) information are not needed.)
	Case 3: Reduced income (See remarks section I)	② Proof that the child is not a dependent of the spouse (“Proof of non-payment of family allowance” issued by the employer of the spouse etc.)
		③ Petition for Dependent Status
		④ Withholding Tax Record or Retirement Certificate (Case 2), Proof of Income (Case 3) (See remarks section III)
	* <i>Removal of dependent</i>	
	< Documents to submit > • Dependent Report (Form)	
	Cases	Accompanying documents
	Case 1: Employment	• Certificate of employment issued by the employer or a copy of a health insurance card
	Case 2: Increased income (See remarks section II)	• Pay certificate etc. issued by the employer
	Case 3: Death	• A copy of a death certificate or a burial certificate

Remarks	I	<p>Permanent income of the person who seeks for approval of dependency needs to be less than 1.3 million yen. Using monthly income as a standard, the person needs to satisfy one of the following standards, ① or ②.</p> <p>① If monthly income is constant, the monthly pay is 108,333 yen or lower.</p> <p>② If monthly income is not stable as a part-time worker etc., the average income of 2 or 3 months is 108,333 yen or lower.</p> <p>When the person has begun to satisfy the condition due to a decrease in income, he/she becomes a dependent.</p>
	II	<p>If dependent's projected permanent income is 1.3 million yen or higher due to employment or a pay increase, his/her dependent status is cancelled. Based on the monthly income, the person satisfies one of the following, ①, ② or ③.</p> <p>① If monthly income is constant, the monthly pay is 108,334 yen or higher.</p> <p>② If monthly income is not stable as a part-time worker etc., the average income of 2 or 3 months is 108,334 yen or higher.</p> <p>③ If the person is a recipient of unemployment insurance benefit and the basic daily allowance is 3,612 yen or higher</p>
	III	<p>Proof of income includes withholding tax record, income certificate issued by municipal government, unemployment insurance card, certificate of pension payments, copy of income tax return form, pay slip issued by the employer, etc.</p> <p>* Please be aware that tax-exempt income (bereaved family pension, disability pension and unemployed insurance benefit) is also considered as income.</p>

Remarks	I	<p>Permanent income of the person who seeks for approval of dependency needs to be less than 1.3 million yen. Using monthly income as a standard, the person needs to satisfy the one of the following standards, ① or ②.</p> <p>① If monthly income is constant, the monthly pay is 108,333 yen or lower.</p> <p>② If monthly income is not stable as a part-time worker etc., the average income of 2 or 3 months is 108,333 yen or lower.</p> <p>When the person has begun to satisfy the condition due to a decrease in income, he/she becomes a dependent.</p>
	II	<p>If dependent's projected permanent income is 1.3 million yen or higher due to employment or a pay increase, his/her dependent status is cancelled. Based on the monthly income, the person satisfies one of the following, ①, ② or ③.</p> <p>① If monthly income is constant, the monthly pay is 108,334 yen or higher.</p> <p>② If monthly income is not stable as a part-time worker etc., the average income of 2 or 3 months is 108,334 yen or higher.</p> <p>③ If the person is a recipient of unemployment insurance benefit and the basic daily allowance is 3,612 yen or higher</p>
	III	<p>Proof of incomes include withholding tax record, income certificate issued by municipal government, unemployment insurance card, certificate of pension payments, copy of income tax return form, pay slip issued by the employer, etc.</p> <p>* Please be aware that tax-exempt income (bereaved family pension, disability pension and unemployed insurance benefit) is also considered as income.</p>

※ Please be aware that late notification could result in a high collection amount.

(3) Commutation Allowance

A. Eligible Employee

An employee excluding daily employees who uses a public transportation system (i.e. bus) or private vehicle to commute a distance of 2 km or more between his/her residence and the workplace (a distance if he/she commuted on foot), is eligible for the allowance. An employee, who has difficulty to walk due to a disability, is eligible for the allowance even if the distance is less than 2km.

B. Payment Term and the Payment Date

Payment term is a period that is applicable for commutation allowance (not to exceed six months), determined in unit of month(s). Commutation allowance is paid on the payday of the first month in the payment term.

- (a) Public transportation user
 - Payment term applied to commutation pass user is the longest term available for the pass. (Up to 6 months)
 - Payment term applied to commutation ticket user is 1 month.
- (b) Private vehicle user
 - Payment term is 1 month.

C. Amount of Allowance

Following amount is paid for each payment term.

■ Public transportation user (Maximum allowance: 55,000 yen/month)

The payment amount shall be the lower amount after comparing the amounts in the classification rates.

Classification	Amount	Note
Commutation pass	Price of the longest term pass available	
Commutation ticket	Actual cost of 1 round trip × number of commutes × price of commutation tickets / face value of commutation tickets	<ul style="list-style-type: none"> • 5 days/week job---21 round trips • 6 days/week job---25 round trips • Shift work etc.---Average number of commutes per month (Number of commutes in a year/12)

*If using two or more means of transportation and the monthly cost is over 55,000 yen
→ 55,000 yen × number of months in the longest payment term

■ Private vehicle user

	Distance (One way)	Amount		Distance (One way)	Amount
1	2 km or longer, less than 5 km	2,000 yen	8	35 km or longer, less than 40 km	21,600 yen
2	5 km or longer, less than 10 km	4,200 yen	9	40 km or longer, less than 45 km	24,400 yen
3	10 km or longer, less than 15 km	7,100 yen	10	45 km or longer, less than 50 km	26,200 yen
4	15 km or longer, less than 20 km	10,000 yen	11	50 km or longer, less than 55 km	28,000 yen
5	20 km or longer, less than 25 km	12,900 yen	12	55 km or longer, less than 60 km	29,800 yen
6	25 km or longer, less than 30 km	15,800 yen	13	60 km or longer	31,600 yen
7	30 km or longer, less than 35 km	18,700 yen			

■ User of two or more means of transportation [public transportation • private vehicle etc.] (Maximum allowance: 55,000 yen/month)

Classification	Amount	Note
<ul style="list-style-type: none"> Distance covered in a vehicle: 2km or longer Boat user by necessity Person with disabilities 	Amount for public transportation use + Amount for the use of a vehicle etc.	When monthly cost exceeds 55,000 yen: 55,000 yen × the number of months in the longest payment term
People other than above	Amount for public transportation use or amount for the use of a vehicle etc. (Larger amount)	

■ User of Shinkansen (bullet train) • highway (Maximum allowance: 20,000 yen/month)

Subject	Classification	Amount	Note
User of Shinkansen and/or highway due to job transfer etc.	Commutation Pass	½ of the price for the longest term pass	If more than 20,000 yen: 20,000 yen × the number of months in the longest payment term
	Commutation ticket etc.	½ of Actual cost of 1 round trip × number of commutes × price of commutation tickets / face value of commutation tickets	<ul style="list-style-type: none"> 5 days/week job ---21 round trips 6 days/week job ---25 round trips Shift work etc. --- Average number of commutes per month (Number of commutes in a year/12)

Shinkansen and/or highway user can receive the allowance only by meeting all of the following conditions (a to c).

- The employee commutes from the same residence to the workplace where he/she is transferred or the workplace that moved to different location.
- The employee spends 90 minutes or more to commute one way without using Shinkansen, etc., or the distance of one way is 60 km or longer.
- The employee can shorten the commuting time 30 minutes or more by using Shinkansen, etc. If the employee moved residence for personal reason, the employee is not eligible to receive this allowance.

【Example】 Allowance for bus commuter

Bus users receive the amount of commutation allowance calculated by the most economical and reasonable way among commutation pass, commutation tickets, or IC card for transportation (PASMO or Suica etc.) However, if you use any kind of benefits such as special gift ticket or discount ticket, you will receive payment of the commutation allowance is based on the benefits that you receive.

1 IC Card for Transportation (PASMO/Suica user)

Example: Bus user commuting for a distance that costs 200 yen one way for 21 working days per month

- Monthly fare = 200 yen × 21 days × 2 (round trip) = 8,400 yen
- Since it is under 55,000 yen, the entire 8,400 yen is the employee's commuting allowance.

2 Bus Commutation Ticket User

- ◇ For an employee working 5-days/week, the price for 1 ticket in the book is multiplied by 21 (days) × 2 (round trip)
- ◇ For an employee working 6-days/week, the price for 1 ticket in the book is multiplied by 25 (days) × 2 (round trip)
- ◇ For an employee of intermittent shift job or other shift job, price for 1 ticket in the book is multiplied by the average number of workdays per month × 2 (round trip)

Example: Bus user commuting for a distance that costs 210 yen (one way) for an intermittent shift job (A book of commutation tickets costs 3,000 yen and has 16 tickets . one-month pass costs 9,450 yen.)

- Average number of workdays per month is 16 days.
- Equivalent of one month fare = 3,000 yen ÷ 16 tickets × 16 times × 2
= 6,000 yen (Round off fractions.)
- The amount, 6,000 yen, which is lower than the price of a one-month pass, 9,450 yen, is the equivalent fare.
- Since it is under 55,000 yen, the entire 6,000 yen is the employee's commuting allowance.

※ Please contact LMO Branch office for more information.

D. Report Date and Date of Allowance Change

Applicable Facts	Timing of Report	Timing to start or end allowance payment
Fact that is applicable for eligibility obtainment (Includes new employment) or allowance increase	Reported within 15 days from the date the event occurred	Payment starts from the month following the month in which the event occurred. However, if the event occurred on the first day of the month, the payment would start from the same month.
	Reported after 15 days has passed from the date the event occurred	Payment starts from the month following the month in which the report was accepted. However, if the report is accepted on the first day of the month, the payment will start from the same month.
Event that is applicable for loss of eligibility (Includes retirement) or allowance reduction.	When the event occurred	Payment stops or reduced from the month following the date the event occurred. However, if the event occurred on the first day of the month, the payment would be stopped or reduced from the same month.

Useful Information about Commutation Allowance

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- Month of approval (Starting month of allowance payment)
If an employee reports changes in the commuting route as a result of a move, workplace transfer (including building transfer), or gate closure during the month, a new commutation allowance will be approved from the month following the move, etc., so the amount of commutation allowance for the month of the move, etc. will be the amount prior to the move, etc.
- If there are changes in the approved amount or route
If there are changes in the amount of commutation allowance or changes in the commuting route, please follow the necessary procedures promptly through LMO branch office. There was a case that an employee failed to report and kept receiving an erroneous commutation allowance, and the allowance that had been paid for several years was returned. Although the monthly payment may be small, years' worth of excess payments can total several tens of thousands of yen. In a case like above, repayment can be quite difficult, so please follow the necessary procedures promptly through LMO branch office if there have been any changes.

E. Required Documents for Reporting

Users of public transportation need a copy of required documents for reporting, such as a user record of IC card for transportation, bus card, book of commutation tickets, commutation pass, bike claim check, physically disabled certificate or certificate from the doctor, etc. Users of transportation equipment need a document that shows the vehicle's parking location, etc.

F. Refund

When the any of the following reasons occur, the employee must return the stated amount of money.

Reasons	Cases	Note
Lack of eligibility	① Termination of employment ② Loss of the allowance eligibility	
Change of commuting route etc.	① Change of commuting route or means of transportation ② Commuting allowance is revised due to a change of transportation fare etc.	No refund if it is M/I switch, and there is no change of commuting route or means.
Sick leave	If an employee starts taking sick leave etc. in the middle of month, and the leave period extends two or more months.	Unpaid sick leave, (after paid leave is used up) only.
Long-term business trip	When employee does not commute for an entire period from the first day to the last day of the month.	

※ Please be aware that late notification could result in a high collection amount.

<Case>

【Initial amount】

7,887 yen per month of commutation allowance was paid based on the address at the time of hiring.

【Reason for change】

- ① Move in October 2015 (Not reported)
- ② Move in February 2017 (Not reported)

【Result】

The move was discovered subsequently

The difference of approximately 60,000 yen was collected

(4) Housing Allowance**A. Eligible Employee**

A trial period or a permanent employee, who falls under one of the following conditions, is eligible:

- (a) An employee who is renting a house or a part of the house primary residence paying over 16,000 yen per month for rent.

- (b) An employee who is eligible to receive an unaccompanied duty allowance and pays rent or the fee of the rental house or rental room over 16,000 yen, where spouse resides.

The rent does not include the following:

- ◇ Premium, deposit, key money, security deposit and other similar fees.
- ◇ Utility expenses that are charged separately. However, if these are included in the rent payment, the amount with a 10% deduction is considered as the rent.
- ◇ Share in the expenses for the use of a common facility (e.g. common service expense, etc).
- ◇ Rent for the part that is used for business purposes or re-rented.
- ◇ Charge for board that is billed separately. If the charge is included in the rent payment, the amount with a 60% deduction is considered as the rent.

B. Amount of Allowance

Subject of allowance	Rent etc.	Amount of Allowance
Rental house, rental room	16,000 yen or less	None
	Between 16,000 yen and 27,000	Allowance = Rent — 16,000 yen < Maximum 11,000 yen >
	More than 27,000 yen and less than 61,000 yen	Allowance = (Rent — 27,000 yen) $\times 1/2 + 11,000$ yen < Maximum 27,900 yen >
	61,000 yen or more	Allowance 28,000 yen

(Note) 1 If an employee is eligible for unaccompanied duty allowance, the housing allowance for the house, where a spouse of the employee resides is $\frac{1}{2}$ of the amount calculated in the section “Rental house, rental room”.

2 Amounts of less than 100 yen are rounded off.

【Example】

When rent for an apartment, 50,000 yen, and a fee for parking space, 5,000 yen, is being paid, the housing allowance is as follows.

- Since the fee for parking space is not a part of the rent, only 50,000 yen is considered as a subject amount of allowance.
- Since 50,000 yen is over 27,000 yen, the calculation is as follows:
Housing allowance = (50,000 yen — 27,000 yen) $\times \frac{1}{2} + 11,000$ yen
= 22,500 yen

C. Report Date and Date of Allowance Change

Applicable Facts	Timing of Report	Timing to start or end allowance payment
Event that is applicable for housing allowance eligibility obtainment (Includes new employment or allowance increase)	Reported within 15 days from the date event occurred	Payment starts from the month following the month in which the fact occurred. However, if the fact occurred on the first day of the month, the payment would start from the same month.
	Reported after 15 days has passed from the date the event occurred.	Payment starts from the month following the month in which the report was accepted. However, if the report is accepted on the first day of the month, the payment will start from the same month.
Event that is applicable for loss of housing allowance eligibility (Includes retirement.) or allowance reduction	When the event occurred	Payment stops or reduced from the month following the date the event occurred. However, if the event occurred on the first date of the month, the payment would be stopped or reduced from the same month.

D. Required Document for Reporting

For an approval of housing allowance, supporting documents, such as resident card and rental agreement, are necessary. However, required documents may vary among individuals for personal reasons.

E. Deduction

If an employee has taken leave without pay and his/her basic wage is reduced, the housing allowance is reduced by the same rate.

- An employee is eligible to receive housing allowance for rent when renting an apartment, etc., temporarily. However, no allowance is paid for a rent of 16,000 yen or less.
- Even if you are currently receiving the maximum allowance (28,000 yen), please report when the rent is increased. The maximum allowance amount may change due to a revision of the pay system, and the difference will be paid if you have reported the fact beforehand.
- If there are changes in payment conditions such as moves or rent revisions, please follow the necessary procedures promptly through LMO branch office. There was a case that an employee failed to conduct the procedures and kept receiving an erroneous housing allowance, and the allowance that had been paid for several years was returned. Although the monthly payment may be small, years' worth of excess payments can total several hundred thousands of yen. In a case like above, repayment can be quite difficult, so please follow the necessary procedures promptly through LMO branch office if there have been any changes.

**ATTENTION,
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※ Table of Required Documents for Commutation Allowance and Housing Allowance

(Note 1) Regarding the documents to be attached, we may ask for documents that are necessary for approval other than the ones listed below.

Cases	Documents to be submitted	Documents to be attached
Change of commuting method (Note2)	• Request for Commutation Allowance (Form)	• Public transportation user - A copy of IC card for transportation, bus card, commutation ticket or commutation pass
Change of home address	① Request for Housing Allowance (Form) ① Request for Commutation Allowance (Form)	① Residence card (Permanent residence Individual Number (My Number) information and are not needed.) ② A copy of rental agreement or receipt of the rent ③ Public transportation user - A copy of IC card for transportation, bus card, commutation ticket or commutation pass
Change of rent	• Request for Housing Allowance (Form)	• A copy of rental agreement or receipt of the rent

(Note 2) “Change of commuting method” includes cases due to a change of work place or a change of gate to use, when the gate used for commuting is closed for a long period of time for construction work etc.

※ Please be aware that late notification could result in a high collection amount.

<Case>

【Initial amount】

27,000 yen per month of housing allowance was paid for housing rent.

【Reason for change】

Move to different housing in April 2014 (Not reported)

【Result】

The move was discovered subsequently

Amount exceeding 1,000,000 yen was collected

(5) Overtime Pay**A. Eligible Employee**

Overtime Pay shall be paid to an employee who worked outside the regularly scheduled hours of work.

B. Amount

The amount of overtime pay is calculated by multiplying the unit rate of overtime pay provided in the following items by the number of overtime work hours.

- (a) Full-time employee (Work schedules of 40 hours per week)
 - a. Overtime working hours in excess of designated working hours per week (125% of the straight pay rate)

Unit rate for overtime working hour = (Monthly base pay amount + Special adjustment amount for the former USFJ differential + Regional allowance + Remote area allowance + Special adjustment for the former language allowance + Wide-area transfer allowance) $\times 12 \div 2,080 \times 1.25$ (Round to the nearest whole yen)
 - b. Working hours on designated rest day, the employee's non-work day, or a holiday in excess of regular duty time (135% of the straight pay rate)

Unit rate for overtime working hour = (Monthly base pay amount + Special adjustment amount for the former USFJ differential + Regional allowance + Remote area allowance + Special adjustment for the former language allowance + Wide-area transfer allowance) $\times 12 \div 2,080 \times 1.35$ (Round to the nearest whole yen)
 - c. Overtime working hours that exceeds 60 hours per month (150% of the straight pay rate)

Unit rate for overtime working hour = (Monthly base pay amount + Special adjustment amount for the former USFJ differential + Regional allowance + Remote area

allowance + Special adjustment for the former language allowance + Wide-area transfer allowance) $\times 12 \div 2,080 \times 1.50$ (Round to the nearest whole yen)

(b) Part-time employee (Work schedules of less than 40 hours per week)

a. Working Hours in excess of 8 hours per day or daily duty time. (125% of straight pay rate)

Unit rate for overtime working hour = (Monthly base pay amount + Special adjustment amount for the former USFJ differential + Regional allowance + Remote area allowance + Special adjustment for the former language allowance + Wide-area transfer allowance) $\times 12 \div 2,080 \times 1.25$ (Round to the nearest whole yen)

b. Working Hours in excess of 173 hours a month (125% of the straight pay rate)

Unit rate for overtime working hour = (Monthly base pay amount + Special adjustment amount for the former USFJ differential + Regional allowance + Remote area allowance + Special adjustment for the former language allowance + Wide-area transfer allowance) $\times 12 \div 2,080 \times 1.25$ (Round to the nearest whole yen)

c. Working hours on a designated rest day, or overtime working hours on a holiday in excess of regularly scheduled duty time (135% of the straight pay rate)

Unit rate for overtime working hour = (Monthly base pay amount + Special adjustment amount for the former USFJ differential + Regional allowance + Remote area allowance + Special adjustment for the former language allowance + Wide-area transfer allowance) $\times 12 \div 2,080 \times 1.35$ (Round to the nearest whole yen)

d. Overtime working hours that exceed 60 hours per month (150% of the straight pay rate)

Unit rate for overtime working hour = (Monthly base pay amount + Special adjustment amount for the former USFJ differential + Regional allowance + Remote area allowance + Special adjustment for the former language allowance + Wide-area transfer allowance) $\times 12 \div 2,080 \times 1.50$ (Round to the nearest whole yen)

- e. Overtime working hours that does not fall under a through d described above (Straight pay rate)

Unit rate for overtime working hour = (Monthly base pay amount + Special adjustment amount for the former USFJ differential + Regional allowance + Remote area allowance + Special adjustment for the former language allowance + Wide-area transfer allowance) $\times 12 \div 2,080$
(Round to the nearest whole yen)

※ Please see “(9) Special Adjustment Amount for the Former USFJ Differential and the Former Language Allowance”

C. Total number of hours of Monthly Overtime Work

Overtime working hours totaled by ‘S (100%)’, ‘P (125%)’ and ‘P (135%)’ each for a month. If 30 minutes or more but less than 1 hour, it is counted as 1 hour and fractions of less than 30 minutes shall be dropped. As for ‘P (150%)’, ‘P (125%)’ and ‘P (135%)’ are accumulated from the first day of the month to total up the hours that exceed 60 hours per month.

※ In the calculating formula for overtime pay, regional allowance and wide-area transfer allowance are the amount calculated by using the base pay only.

【Example】

For an employee, who is designated to work 5 days (Monday through Friday), 40 hours per week and uses Basic Wage Table 2, overtime working hours are classified into “P (125%)” and P (135%)” as follows:

Classification	M	Tu	W	Th	F	Sat (Not required to work)	Sun (Holiday)
Regular working hours	8:00~16:45					—	
Overtime working hours	Time except the time described above					Entire period of time	
Classification of overtime working hours	P (125%)					P (135%)	

If an employee (Base pay 1-4-84 291,800 yen, Special adjustment amount for the former USFJ differential 5,120 yen, no Special adjustment for the former language allowance, no Remote area allowance, no Wide-area transfer allowance, Regional allowance (10%) 29,180 yen) works overtime for 3 hours on Monday and 2 hours on Sunday from 1 pm, the overtime allowance is calculated as follows:

Overtime allowance unit rate P125%

$$= (291,800 + 5,120 + 29,180) \times 12 \div 2,080 \times 1.25 = 2,351.6 \approx 2,352 \text{ yen}$$

(Round to the nearest whole yen)

Overtime allowance unit rate P135%

$$= (291,800 + 5,120 + 29,180) \times 12 \div 2,080 \times 1.35 = 2,539.8 \approx 2,540 \text{ yen}$$
(Round to the nearest whole yen)
3 hours on Monday falls under 'P (125%)', and 2 hours on Sunday falls under 'P (135%)'; therefore...
Overtime allowance = (2,352 yen \times 3 hours) + (2,540 yen \times 2 hours) = 12,136 yen

(6) Night Duty Allowance for Nurses and Nursing Assistants

- A. Eligible Employee
Nurses and nursing assistants, who work designated working hours from 22 pm to 5 am, are eligible.
- B. Amount of Allowance

Working hours from 22 pm to 5 am	Night duty allowance
Shift work less than 2 hours	2,150 yen
Shift work 2 hours or more but less than 4 hours	3,100 yen
Shift work 4 hours or more but less than 7 hours	3,550 yen
7 hours or more (Including break time)	7,300 yen

(7) Night Duty Allowance for Communication/Public Safety Employees

- A. Eligible Employee
An employee of a cable and radio communication related job or a public safety related job, such as security or fire fighting, who works designated working hours from 22 pm to 5 am.
- B. Amount of Allowance

Working hours from 22 pm to 5 am	Allowance
Shift work less than 2 hours	410 yen
Shift work 2 hours or more but less than 7 hours	730 yen
7 hours or more (Including break time)	1,100 yen

(8) Holiday Pay

- A. Eligible Employee
An employee, who worked on a holiday designated as a workday (Excluding daily employees, hourly pay temporary employees) is eligible. If the employee worked on a holiday, which is not a part of regularly scheduled tour of duty, it is treated as overtime work hours as mentioned above.

B. Amount of Allowance

Amount of allowance is calculated by multiplying the unit rate of holiday allowance by the number of working hours.

Unit rate of holiday allowance = (Base pay + Regional allowance + Remote area allowance + Special adjustment for the former language allowance + Wide-area transfer allowance) $\times 12 \div 2,080 \times 1.35$ (Round to the nearest whole yen)

If an employee works longer than regular working hours on a holiday, the time that exceeded the regular working hours is calculated as overtime working hours.

※ In the calculating formula for holiday pay, regional allowance and wide-area transfer allowance are the amount calculated by using the base pay only.

(9) Night Differential**A. Eligible Employee**

An employee who worked from 22 pm to 5 am, regardless of within or outside the regularly scheduled hours of work.

B. Amount of Allowance

Amount of allowance is calculated by multiplying the unit rate of night duty pay (25% of regular unit rate) by the number of working hours.

Unit rate for night duty pay = (Base pay + Special adjustment amount for the former USFJ differential + Regional allowance + Remote area allowance + Special adjustment for the former language allowance + Wide-area transfer allowance) $\times 12 \div 2,080 \times 0.25$ (Round to the nearest whole yen)

※ In the calculating formula for night differential, regional allowance and wide-area transfer allowance are calculated by using the base pay only.

(10) Special Work Allowance**A. Eligible Employee**

An employee, (except daily employees and hourly pay temporary employees) who engaged in the duty as mentioned below in B, is eligible.

B. Subject Duties for Special Duty Pay

High place work, drilling operation, diving operation, track and runway operation, extreme physical labor, high-voltage line operation, handling heated minerals and boiling liquid, handling

toxic substances, handling explosives , cold place operation, handling corpses, waste disposal, boiler repair, handling infectious diseases, rough weather operation , steam pipe repair, handling air hammer, gas, steam and dust operation, fire fighting, handling aviation target, operation under jet engine noise, jet engine test operation, security operation at bombing or shooting drill site, handling war dogs.

C. Amount of Allowance

Unit rate is set by the hour, operation or day for each type of special duty.

(11) Wide-area Transfer Allowance

A. Eligible Employee

Wide-area Transfer Allowance shall be authorized for payment to employees who are transferred to another installation, when both the distance between the location of installations where an employee worked before and works immediately after the transfer and the distance between employee's residence before the transfer and the installation where employee works after the transfer are 60km or more (including cases where the distance between the residence and installation is less than 60km); the employee commutes by the usual route or the route which is recognized as most economical and reasonable; and it takes 2 hours or more for the employee to commute from the residence before the transfer to the installation after the transfer.

B. Amount of Allowance

Allowance is computed by multiplying the sum of employee's base pay and family allowance by the following unit rate, which corresponds to the distance. The allowance shall be authorized for 3 years from the date of transfer.

C. Allowance Rate

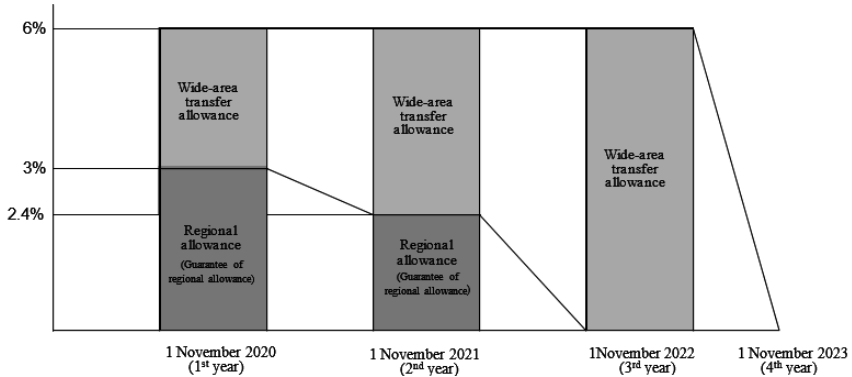
- | | |
|---------------------------------------|------|
| (a) 60km or more but less than 300km: | 5 % |
| (b) 300km or more: | 10 % |

D. Adjustment with Regional Allowance

In case an employee who is authorized the payment of wide-area transfer allowance is also authorized the payment of regional allowance, the applicable rate of the wide-area transfer allowance shall be computed by reducing the rate of the applicable regional allowance by that of the wide-area transfer allowance.

【Example】

On November 1, 2018, an employee is transferred from Naval Air Facility Atsugi (Regional allowance: 6%) to Sasebo Naval Base (Regional allowance: none) (more than 300km). Wide-area transfer allowance of 10% is paid.



5 Other Allowances

(1) Summer Allowance and Year-End Allowance

Eligible Employee	Summer Allowance	Year-End Allowance
	Employees who are on the payroll on 1 June	Employees who are on the payroll on 1 December
	Permanent employees and post-retirement employees who retired between 1 May and the last day of May.	Permanent employees and post-retirement employees who retired between 1 November and the last day of November.

A. Ineligible Employees

- ◇ Employees who are newly appointed on 1 June or 1 December
- ◇ Hourly pay temporary employees.
- ◇ Employees who are reduced in force during the period from 1 through 31 May/1 through 30 November and who receive a severance bonus
- ◇ Employees on leave without pay due to a non-duty connected illness or injury in excess of 180 days on 1 June or 1 December and have been continuously on leave without pay.
- ◇ Employees who are discharged for cause attributable to themselves.
- ◇ Daily employees who have not worked for a minimum of 22

days during the 30-calendar-day prior to the period ending on 1 June or 1 December.

- ◇ Employees on leave without pay as a full-time union official.
- ◇ Employees who are on a Self-Development leave.

B. Amount of Allowance

The amount of summer allowance and year-end allowance are calculated by multiplying the sum of basic wage, family allowance, regional allowance, wide-area transfer allowance and additional rate amount [see items in (a)], by each bonus rate [see items in (b)].

Summer allowance or year-end allowance = (Base pay + Regional allowance + Family allowance, Wide-area transfer allowance + Additional rate amount) × Bonus rate (Round off fractions)

(a) Additional Rate Amount

The Additional Rate Amount is determined for each basic wage type in the range from 5% to 20 % of the total of basic wage and regional allowance (computed for base pay only) depending on the pay grade and years of continuous service, as follows:

Additional Rate Amount = (Base pay + Regional allowance + Wide-area transfer allowance) × Additional rate (Round off fractions)

■ Table of Additional Rate

Pay Grade	Applicable Basic Wage Table				
	BWT 1	BWT 2	BWT 3	BWT 5	BWT 6
2	—	—	—	—	(Note 4) 5%
3	—	—	—	(Note 3) 5%	5%
4	—	—	(Note 2) 5%	5%	10%
5	5%	—	(Note 2) 5%	10%	
6	5%	(Note 1) 5%	5%		
7	10%	(Note 1) 5%	5%		
8	15%	5%			
9	15%	5%			
10	20%	5%			

(Note 1) Additional Rate 5% is used for an employee in pay grade 6 and 7 on BWT 2, only if the employee is age 55 or over with 20 years or more of continuous years of employment.

(Note 2) Additional Rate 5% is used for an employee in pay grade 4 and 5 on BWT 3, only if the employee's continuous years of employment are 13 years or

- longer.
- (Note 3) Additional Rate 5% is used for an employee in pay grade 3 on BWT 5, only if the employee's continuous years of employment are 18 years or longer.
- (Note 4) Additional Rate 5% is used for an employee in pay grade 2 on BWT 6, only if the employee's continuous years of employment are 16 years or longer.
- (Note 5) Applied to permanent employees and post-retirement employees

(b) Rates of Allowance (★)

Bonus rate is determined by the employee's period of employment during each subject period.

Classification	Record Date and Subject Period	Period of employment (immediately prior to the record date) of an employee, who is being employed on the record date	Period of employment of the retired (immediately before the retirement)	Bonus Rate	
				All cases other than the case on the right	On leave without pay due to a non duty-connected illness or injury (not to exceed 180 days)
Summer	Record Date: June 1	180 days or more	—	215% (112.5%)	96% (54%)
	Subject period from: 2 December of last year to 1 June	150 days or more	150 days or more	172% (90%)	76.8% (43.2%)
		Less than 180 days	90 days or more	129% (67.5%)	57.6% (32.4%)
		Less than 150 days	Less than 150 days	64.5% (33.8%)	28.8% (16.2%)
Year-End	Record date: December 1	180 days or more	—	215% (112.5%)	96% (54%)
	Subject period from: 2 June to 1 December	150 days or more	150 days or more	172% (90%)	76.8% (43.2%)
		Less than 180 days	90 days or more	129% (67.5%)	57.6% (32.4%)
		Less than 150 days	Less than 150 days	64.5% (33.8%)	28.8% (16.2%)

※ Payment rate at the time of summer allowance payment in 2022.

※ The numbers in parentheses are bonus rates for post-retirement employees.

【Example 1】

As of December 1, an employee's year-end allowance is as follows:
(BWT2-8-15 228,000 yen, family allowance 6,500 yen, regional allowance (10%) 23,450 yen)

- ① Additional Rate Amount (BWT 2, grade 8...5%)
 $(228,800 \text{ yen} + 22,800 \text{ yen}) \times 5\% = 12,540 \text{ yen}$ (Round off fractions of less than one yen)
- ② Rate of allowance (Period of employment until December 1)
 June 2 – December 1 = 183 days...215%
- ③ Year-end allowance amount
 $[(228,800 \text{ yen} + 23,450 \text{ yen} + 6,500 \text{ yen}) + 12,540 \text{ yen}] \times 215\% = 581,553.5 \text{ yen}$ (Round off fractions of less than one yen) → 581,553 yen

【Example 2】

Year-end allowance amount of a trial period employee, who was appointed on September 1, is as follows:
(BWT 2-5-5 194,600 yen, family allowance 6,500 yen, regional allowance (10%) 20,110 yen)

- ① Rate of allowance (Period of employment until December 1, immediately before the record date, December 1)
 September (30 days) + October (31 days) + November (30 days) + December (1 day) = 92 days...129%
- ② Year-end allowance amount
 $(194,600 \text{ yen} + 20,110 \text{ yen} + 6,500 \text{ yen}) \times 129\% = 285,360 \text{ yen}$ (Round off fractions of less than one yen) → 285,360 yen

- C. Handling of the period of leave without pay status due to a non-duty connected injury, illness or tuberculosis, child-care leave, family-care leave, child medical care leave, family medical care leave, social contribution leave and self-development leave:
- ◇ One half of the period of leave without pay status due to a non-duty-connected injury, illness or tuberculosis shall be credited towards the computation of the employment period. (If the leave without pay period exceeds 180 days, the entire amount of days shall not be credited.)
 - ◇ One half of the period of leave without pay status due to child-care leave, family-care leave and self-development leave shall be credited towards computation of employment period.
 - ◇ The entire period of leave without pay status due to family-care leave, and reduced work hours (for child-care

and/or family-care) shall be credited towards computation of the employment period for up to 30 days. And if it exceeds 30 days, one half of the entire period of leave without pay status shall be credited towards computation of the employment period.

- ◇ The entire period of leave without pay status due to child-care-leave shall be credited towards computation of the employment period for up to 30 days. And if it exceeds 30 days, one half of the entire period of leave without pay status shall be credited towards computation of the employment period.
- ◇ The entire period of leave without pay status due to child medical care leave, family medical care leave and social contribution leave shall be credited towards computation of the employment period.

D. How to Treat Leave Without Pay

If an employee has leave without pay due to an unauthorized absence or extended funeral leave, those days shall not be credited towards computation of the employment period,

- ◇ All days (If the leave without pay is by hours, a day for every 8 hours (Round off fractions.) shall not be credited towards computation of the employment period.

E. Calculation of Post-Retirement Employee's Enrollment Period

If a permanent employee became a post-retirement employee, in principle, the total number of days worked in the employment period are included regardless of the type of employment.

F. Period of Suspension Imposed as a Penalty

Those days shall not be credited for the purpose of computation.

(2) Conversion Allowance (Position Conversion Allowance in IHA)

A. Eligible Employee

Based on the provision in Article 21 of the Pneumoconiosis Act, the allowance is paid to an employee who is converted from a position involving dust operation to a different position for health related reason.

B. Amount of Allowance

Amount of allowance is an equivalent to the average pay of the employee for 30 days or 60 days, depending on the reason for

the change in position.

(3) Non-Work Allowance

A. Eligible Employee

Non-Work Allowance shall be paid to an employee who, for the convenience of the USFJ, is not permitted to work during the normally scheduled tour of duty.

B. Amount of Allowance

Non-work allowance is calculated by multiplying the straight pay rate by 60 percent by the number of non-work hours involved.

(4) Discharge Allowance

A. Eligible Employee

An employee whose employment is terminated shall be given a minimum of 30 days' advance notice for involuntary termination. When less than the required 30 day advance notice of termination is given, the employee shall be authorized payment of a discharge allowance.

B. Amount of Allowance

The allowance shall be computed at one day's average pay for each day less than 30 actually given. Average wage for this purpose is defined as quotient obtained by dividing the total number of wages for the period of three months preceding the day on which the calculation of the average wage became necessary by the total number of calendar days during the period.

(5) Retirement Allowance

A. Eligible Employee

Retirement allowance shall be authorized for payment to permanent employees. The retirement allowance shall not be authorized for payment to the following employee who: (See "Chapter 2 Employment System")

- ◇ Resigns prior to being employed continuously for a period of one year.
- ◇ Is discharged for cause attributable to the employee and lost the right to the payment of a discharge allowance in lieu of the advance notice of such discharge.
- ◇ Resigns prior to final disposition of charges against them, and when final disposition of the charges results in a

penalty of removal.

B. Amount of Allowance

The amount of retirement allowance shall be calculated based on the following formula.

$$\text{Allowance} = \frac{\text{Base amount of retirement allowancee (Monthly base pay amount} \times \text{Allowance rate based on the reason of retirement and the length of service period)} + \text{Adjustment of retirement allowance (Round off fractions)}}{\text{I}} \quad \text{III} \quad \text{(B)}$$

(a) Base Amount of Retirement Allowance

I Monthly base pay amount

Base pay at the time of retirement

If an employee had worked less than 40 hours per week, during a part of entire creditable service, the basic wages are calculated based on the following formula.

Monthly basic wage = base amount of retirement allowance \times ((calendar days of each duty hours \times regularly scheduled weekly work hours) \div (calendar days of the length of entire service period \times 40))

II Period of Employment • Service Period

- ◇ Service period is from the date of employment as a trial period employee to the date of retirement counted by month. (A month counts as one month as long as the employee worked at least one day in the month.)
- ◇ For a permanent employee who converted from a seasonal employee or a limited term employee without a break in service period, the months in those period shall be included as unit months.
- ◇ If an employee is on leave without pay for a non-duty connected illness or injury, family-care leave or child-care leave throughout entire months, one half of the number of the months of leave shall be excluded from on-the-payroll period.
- ◇ One half of the period of self-development leave shall be credited when an employee meets the requirements, such as to recognize the contents of

the study as the college, etc. or international contribution activity as particularly contributable to efficient operation of duties.

- ◇ Service Period means a period of employment minus the number of months to be subtracted Any period less than a year shall be counted as one year.

III Allowance Rates by Reasons for Retirement and Service Periods (6th decimal place is rounded for convenience.)

Number of Service Years	(A) a. Disqualification Termination b. Resignation	(B) a. Disabled from illness or injury while commuting b. Advanced age c. Age 55 or over with 15 years or more of continuous service d. Death e. Special Discharge	(C) a Disabled from duty-connected illness or injury b Duty-connected death c Reduction-in-force	(D) Others
Less than 1		0.9270	1.3905	0.9270
1	0.5562	0.9270	1.3905	0.9270
2	1.1124	1.8540	2.7810	1.8540
3	1.6686	2.7810	4.1715	2.7810
4	2.2248	3.7080	5.5620	3.7080
5	2.7810	4.6350	6.9525	4.6350
6	3.3372	5.5620	8.3430	5.5620
7	3.8934	6.4890	9.7335	6.4890
8	4.4496	7.4160	11.1240	7.4160
9	5.0058	8.3430	12.5145	8.3430
10	5.5620	9.2700	13.9050	9.2700
11	8.2318	12.8621	15.4346	10.2897
12	9.0475	14.1368	16.9641	11.3094
13	9.8633	15.4114	18.4937	12.3291
14	10.6790	16.6860	20.0232	13.3488
15	11.4948	17.9606	21.5528	14.3685
16	14.2665	19.8146	23.0823	15.8517
17	15.6014	21.6686	24.6119	17.3349
18	16.9363	23.5226	26.1414	18.8181

Number of Service Years	(A) a. Disqualification Termination b. Resignation	(B) a. Disabled from illness or injury while commuting b. Advanced age c. Age 55 or over with 15 years or more of continuous service d. Death e. Special Discharge	(C) a Disabled from duty-connected illness or injury b Duty-connected death c Reduction-in- force	(D) Others
19	18.2712	25.3766	27.6710	20.3013
20	21.7845	27.2306	29.2005	21.7845
21	23.6385	29.0846	30.7301	23.6385
22	25.4925	30.9386	32.2596	25.4925
23	27.3465	32.7926	33.7892	27.3465
24	29.2005	34.6466	35.3187	29.2005
25	31.0545	36.8483	36.8483	31.0545
26	32.5377	38.5169	38.5169	32.5377
27	34.0209	40.1855	40.1855	34.0209
28	35.5041	41.8541	41.8541	35.5041
29	36.9873	43.5227	43.5227	36.9873
30	38.4705	45.1913	45.1913	38.4705
31	39.5829	46.8599	46.8599	39.5829
32	40.6953	48.5285	48.5285	40.6953
33	41.8077	50.1971	50.1971	41.8077
34	42.9201	51.8657	51.8657	42.9201
35	44.0325	52.8390	52.8390	44.0325
36	45.1449	52.8390	52.8390	45.1449
37	46.2573	52.8390	52.8390	46.2573
38	47.3697	52.8390	52.8390	47.3697
39	48.4821	52.8390	52.8390	48.4821
40	49.5945	52.8390	52.8390	49.5945
41	50.7069	52.8390	52.8390	50.7069
42	51.8193	52.8390	52.8390	51.8193
43	52.8390	52.8390	52.8390	52.8390
44	52.8390	52.8390	52.8390	52.8390
45	52.8390	52.8390	52.8390	52.8390

- ※ For a service period of less than 1 year,
(B) b “Advanced age” is not authorized.
If it is (B) d “Death”, an employee with at least six 6 months or but less than one year employment period is authorized.
If it is (C) a “Disabled from duty-connected illness or injury”, b “Duty connected death” or c “Reduction in force”, an employee with less than one year employment period is authorized.
If it is (D) “Others”, an employee with less than 1 year (Limited to the one whose employment is terminated based on “non-duty-connected illness or injury” and “non-duty-connected tuberculosis”) of service is authorized.
- ※ (B) c “Age 55 or over with 15 years or more of continuous service” is authorized when the employee or the U.S. side requested separation and came to a mutual agreement.
- ※ Regarding (B) and (C), if the employee’s continuous service period exceeds 35 years, it is treated as 35 years of continuous service.

IV Special Measures for Reduced Basic Wage

During the base period of employment, when an employee’s monthly base pay has been reduced for reasons other than for a downward revision of the monthly base pay amount (such as a change to a lower pay grade or a change to a different BWT), if the pre-reduction specific monthly base pay before reduction (the highest of the monthly base pay amounts assuming the reduction for the reason(s) had not occurred) exceeds the monthly base pay at the time of retirement, the following method is applied for the calculation of basic amount of retirement allowance.

Basic amount of allowance:

(pre-reduction specific monthly base pay before reduction) × (Allowance rate according to the service period prior to the date of reduction) + (Monthly base pay amount on the date of retirement) × [(Allowance according to the service period up to the retirement date) – (Allowance rate according to the period up to the date of reduction)]

V Upper Limit for Basic Amount

The upper limit amount for the basic amount of retirement allowance is 60 times as much as the monthly base pay amount at the time of retirement.

(b) Adjustment of Retirement Allowance

The adjustment amount shall be computed as follows:
All the months of the employee's on-the-payroll period, starting from the month the first day of the period belongs to until that which the last day belongs to, an amount set forth in the adjustment amount categories, and the top sixty months of the highest monthly adjustment amounts shall be utilized and those amounts shall be added up. However, no adjustment amount shall be paid to employees whose base amount of retirement allowance ($a \times c$) is zero; employees who retired due to his/her convenience; and retired not due to injury, illness or death while the length of his/her service was less than 10 years; employees who is terminated due to reason attributed to the employee; or the employees who received a disciplinary paycut or a suspension described in chapter 5 of this handbook, within 3 months prior to the date of retirement as a result of the said reason.

■ Table of Retirement Allowance Adjustment Amount

Basic Wage Table Classification	BWT 1 (Grade)	BWT 2 (Grade)	BWT 3 (Grade)	BWT 5 (Grade)	BWT 6 (Grade)
Class 1 65,000 yen	10	—	—	—	—
Class 2 54,150 yen	9	—	—	—	—
Class 3 43,350 yen	8	—	—	—	—
Class 4 32,500 yen	—	—	—	—	4
Class 5 27,100 yen	7	—	—	5	—
Class 6 21,700 yen	6,5	10,9,8,7,6	7,6	4	3,2
Class 7 0 yen	4,3,2,1	8,7,6,5, 4,3,2,1	5,4,3,2,1	3,2,1	2,1

- ※ Regarding BWT 2-8, -7 and -6 grades, limited to employees who were in any of these grades before March 31st 2006 and in any of these grades on and after April 1st 2006 and whose total period of staying in these grades is more than 120 months. Regarding BTW 6-2, limited to employees who were in this grade before March 31st 2006 and in this grade on and after April 1st 2006 and whose total period of staying in this grade is more than 360 months.
- ※ The adjustment amount shall not be authorized for payment to employees who resign voluntarily with a creditable service period of 9 years or less.
- ※ The adjustment amount for employees whose employment is terminated (excluding those who resign voluntarily) with a creditable service period of 4 years or less and who resign voluntarily with a creditable service period of 10 years or more but 24 years or less shall be half.

【Example 1】

When a permanent employee with on-the-payroll period of 5 years, 3 months and 20 days, resigned voluntarily on December 31st 2023, the retirement allowance is calculated as follows: (BWT 1-5-25 253,600 yen)

- a. Monthly Basic Wage: 253,600 yen
- b. Service Period: “5 years, 3 months and 20 days” → 5 years
- c. Allowance rate by reason of retirement and service period: 2.7810
- d. Adjustment amount: The employee resigned voluntarily with a creditable service period of less than 10 years; therefore, the adjustment amount is not paid.
- e. Amount of allowance: $253,600 \text{ yen} \times 2.7810 = 705,261 \text{ yen}$ (Round off fractions of less than one yen)

【Example 2】

When a permanent employee with on-the-payroll period of 5 years, 2 months and 5 days, retires by advanced age on December 31st 2023, the retirement allowance is calculated as follows:

(BWT 1-5-21 248,200 yen)

- a. Monthly Basic Wage: 248,200 yen
- b. Service Period: “5 years, 2 months and 5 days” → 5 years
- c. Allowance rate by reason of retirement and service period: 4.6350
- d. Adjustment amount: Class 6 21,700 yen
- e. Amount of allowance: $(248,200 \text{ yen} \times 4.6350) + (21,700 \text{ yen} \times 60 \text{ months}) = 2,452,407 \text{ yen}$ (Round off fractions of less than one yen)

【Example 3】

When a permanent employee retired by advanced age with on-the-payroll period of 9 years (service period of 9 years) on December 31st 2023 after a personnel action, “change to lower grade” was taken in the 8th year of on-the-payroll period (service period of 8 years), retirement allowance is calculated as follows:

(BWT 1-5-50 293,000 yen /

BWT 1-6-39 293,700 yen before the “change to lower grade”)

- a. Monthly base pay amount:
Pre-reduction specific monthly base pay amount: 293,700 yen
Monthly base pay amount on the last day of employment: 293,000 yen
- b. Service period:
On the day prior to the day of reduction: 8 years
On the last day of employment: 9 years
- c. Allowance rate by reason of retirement and service period:
Rate before the date of the reduction: 7.4160
Rate on the last day of the employment: 8.3430
- d. Adjustment amount for retirement allowance: Class 6 21,700 yen
- e. Amount of allowance: $(293,700 \text{ yen} \times 7.4160) + [293,000 \text{ yen}]$

$$\times (8,3430 - 7.4160)] + (21,700 \text{ yen} \times 60 \text{ months}) = \\ 3,751,690 \text{ yen (Round off fractions of less than one yen)}$$

C. Exception to Duty-Connected Incapacity or Duty-Connected Death or Reduction-in-Force

When an employment is terminated due to a duty-connected incapacity, duty-connected death, or reduction-in-force (except when it is considered as a voluntary separation), and the employee falls under one of the following (a) to (d), and if the amount of the employee's retirement allowance does not match the amount calculated by multiplying employee's monthly base pay on the last day of the employment (In this case, a total of the basic wage, monthly family allowance, monthly regional allowance and monthly wide-area transfer allowance) and the rate determined for each, regardless of the description above, the calculated amount becomes the retirement allowance amount for the employee.

- (a) Service period - Less than 1 year: 270/100
- (b) Service period - 1 year or more but less than 2 years: 360/100
- (c) Service period - 2 years or more but less than 3 years: 450/100
- (d) Service period - 3 years or more: 540/100

D. Special Measure for Early Retirement before Advanced Age

When an employee, whose service period is 25 years or over, retires due to a special separation etc. within 10 years from retirement date due to advanced age, the base amount is increased by 2% for each year remaining before advanced age retirement.

E. Involuntary Severance Bonus (Pro Rata Bonus in IHA) Reduction in Force Retirement Allowance

When an employee retires due to a reduction in force, depending on the timing of retirement, an involuntary severance bonus (pro rata bonus), which replaces the summer or year-end allowance, is paid as follows:

Timing of Retirement	Maximum Amount of Allowance
From 2 December to May 31	(Projected amount of summer allowance the employee would receive if remaining in service until 1 June) \times Period of employment in days \div 180
From 2 June to November 30	(Projected amount of year-end allowance the employee would receive if remaining in service until 1 December) \times Period of employment in days \div 180

«Interim Measures»

The following interim measures are implemented for the employees

as of March 31, 2008.

- (a) Amount calculated on the day of termination using the new system:
- (b) The paid amount that would have been paid to the employee if employee retired on the day prior to the revision (March 31st 2008) for the same reason as he/she retired × adjustment rate according to the service length prior to the revision
- (c) Compared the amounts of (a) and (b), above,
 - If (a) is higher, (a) will be paid.
 - If (b) is higher, an amount calculated by multiplying the difference between (a) and (b) by the following payment rate (“difference payment rate”) added to amount of (a) will be paid.

Appended table Difference payment rate

Period	Rate
From 1 April 2023 to 31 March 2024	20%
From 1 April 2024 to 31 March 2025	10%
From 1 April 2025	Abolished

【Computation of retirement allowance prior to the revision on April 1st 2008】

- (a) Amount of Allowance

Amount of allowance is computed with the following formula.

$$\begin{array}{c}
 \text{I} \qquad \qquad \qquad \text{II} \\
 \text{Allowance} = [\text{Monthly base pay} + (\text{Monthly base pay} \times \text{Rate of allowance} \\
 \qquad \qquad \qquad \text{III} \qquad \qquad \qquad \text{IV} \\
 \qquad \qquad \qquad \times \text{Months of continuous service} \div 12)] \times \text{Percentage of allowance} \\
 \qquad \qquad \qquad \text{V} \\
 \qquad \qquad \qquad \times \text{adjustment rate (Round off fractions)}
 \end{array}$$

- I Monthly base pay = (Base pay + Family allowance + Language allowance) *as of March 31st 2008

If an employee was working a schedule of less than 40 hours per week, it is reduced according to the ratio of the average scheduled work hours during the entire workweek and 40 hours.

If an employee retires due to reduction in force, the monthly wage is as follows:

Monthly base pay = (a. monthly base pay + additional basic wage amount)

Additional basic wage amount is the amount to adjust the difference between the current basic wage amount and the basic wage amount which would have been approved if the employee was employed

until the next longevity step increase according to the number of months passed. It is computed by the formula “Difference of base pay (before and after longevity step increase) \times number of months passed \div period credible for the next longevity step increase”.

- II Rate of allowance = 1.0 to 1.7 depending on the months of continuous service (See the retirement allowance chart.)
- III Months of Continuous Service
 - ◇ The period from the first day of employment as a trial period employee to the day of retirement is shown in months
 - ◇ As for a seasonal employee or a limited term employee, who became a permanent employee without break in service, the period of previous service is included in the calculation of continuous service period.
 - ◇ As for leave without pay due to non-duty connected illness or injury, or family or child-care leave, half of such period is excluded from the months of continuous service.
 - ◇ In terms of months of continuous service, one month is from a certain day to the day preceding the corresponding day in the next month. Days not enough to be considered a full month are rounded off. However, if there is no corresponding date in February, the last day of February becomes the day preceding the corresponding day.
- IV Percentage of allowance = 30% to 130% depending on the total years of service and the reasons of retirement (See the retirement allowance chart.)
- V Adjustment rate = Service period of 20 years or more: 92.7/104
Service period of less than 20 years: 92.7/100

Note : To calculate the amount of retirement allowance on the day prior to the revision (March 31st 2008), the adjustment rate above is multiplied according the service period on the day. However, the service period on the day before the revision is from 20 years and 0 month (240 months) to 20 years and 8 months (248 months), the service period is regarded as 19 years 11 months (239 months) and adjustment rate for service period of less than 20 years is multiplied.

【Example】

Pre-revision retirement allowance of a permanent employee, who worked for 23years as of March 31st 2008, voluntarily resigns on December 31st 2023 (the length of service 38years), is as follows:

Amount of retirement allowance under the new system: (BWT 3-4-97 349,100yen)
 Amount of allowance $349,100 \times 47.3697 = 16,536,762$ yen (Roundoff-fractions of less than one yen)

Retirement allowance before the revision(April 1st 2008)

(BWT 3-4-94 431,000 yen, Family –Allowance 26,000yen, Language-Allowance 4,400yen)

- a. Monthly Wage = (431,400 yen + 26,000 yen + 4,400 yen) = 461,800 yen
- b. Months of Continuous Service = “23 years, 3months”
 $\rightarrow (12 \text{ months} \times 23 \text{ years}) + 3 \text{ months} = 279 \text{ months}$
- c. Rate of Allowance = Continuous service of more than 7 years $\rightarrow 1.7$
- d. Percentage of Allowance = Voluntary resignation, Continuous service of more than 15 years $\rightarrow 100\%$
- e. Amount of Allowance = $[461,800 \text{ yen} + (461,800 \text{ yen} \times 1.7 \times 279 \text{ months} \div 12 \dots \text{round off fractions of less than one yen})] \times 100\% \times 92.7/104 = 16,681,048 \text{ yen}$ (Round off fractions of less than one yen)
 Multiply the difference between the amount of allowance and the amount of retirement allowance under the new system by the difference payment rate = $(16,681,048 \text{ yen} - 16,536,762 \text{ yen}) \times 20\% = 28,857 \text{ yen}$ (round off fractions of less than one yen) Total amount of the difference, above and the amount of retirement allowance under the new system = $28,857 \text{ yen} + 16,536,762 \text{ yen} = 16,565,619 \text{ yen}$

(b) Maximum Amount of Allowance

Maximum pre-revision retirement allowance is set for each reason of retirement as follows:

Reason of Retirement	Maximum Amount of Allowance
<ul style="list-style-type: none"> • Voluntary resignation • Death • Non-duty connected incapacitation • Duty connected incapacitation • Termination - Disqualification 	60 times as much as the monthly wage at the time of retirement
<ul style="list-style-type: none"> • Reduction in force (Includes death) • Age 55 or over with 15 years or more of continuous service • Duty connected incapacitation (Note1) • Death (Note 2) • Advanced age • Special separation 	If the length of continuous service exceeds 35 years, regardless of the actual length of service, the allowance is calculated with a service period of 35 years.

(Note 1) The duty-connected disability is permanent and was not the result of the employee's intentional act or gross negligence.

(Note 2) Due to the duty-connected illness or injury, which was not the result of the employee's intentional act or gross negligence.

(c) Retirement Allowance Chart

Years of continuous service	(A) Normal amount	(B) Resignation	(C) a Special separation b Advanced age c Age 55 or over with 15 years or more continuous service	(D) a Duty connected Incapacitation b Non-duty connected Incapacitation c Death d Disqualification	(E) Duty connected Incapacitation, death (Unintentional, no gross negligence and permanent disability)	(F) Reduction in force
1	2.0	0.60	2.100	2.0	2.60	2.10
2	3.6	1.26	3.780	3.6	4.68	3.78
3	4.9	1.96	5.145	4.9	6.37	5.145
4	6.2	2.48	6.510	6.2	8.06	6.51
5	9.0	3.60	9.450	9.0	11.70	9.45
6	10.6	4.77	11.130	10.6	13.78	11.13
7	12.9	9.03	14.190	12.9	16.77	14.19
8	14.6	10.22	16.060	14.6	18.98	16.06
9	16.3	11.41	17.930	16.3	21.19	17.93
10	18.0	12.60	19.800	18.0	23.40	19.80
11	19.7	13.79	21.670	19.7	25.61	21.67
12	21.4	14.98	23.540	21.4	27.82	23.54
13	23.1	16.17	25.410	23.1	30.03	25.41
14	24.8	17.36	27.280	24.8	32.24	27.28
15	26.5	26.50	29.945	26.5	34.45	31.80
16	28.2	28.20	31.866	28.2	36.66	33.84
17	29.9	29.90	33.787	29.9	38.87	35.88
18	31.6	31.60	35.708	31.6	41.08	37.92
19	33.3	33.30	37.629	33.3	43.29	39.96
20	35.0	35.00	39.550	35.0	45.50	42.00
21	36.7	36.70	41.471	36.7	47.71	44.04
22	38.4	38.40	43.392	38.4	49.92	46.08
23	40.1	40.10	45.313	40.1	52.13	48.12
24	41.8	41.80	47.234	41.8	54.34	50.16
25	43.5	43.50	49.155	43.5	56.55	52.20
26	45.2	45.20	51.076	45.2	58.76	54.24
27	46.9	46.90	52.997	46.9	60.97	56.28
28	48.6	48.60	54.918	48.6	63.18	58.32
29	50.3	50.30	56.839	50.3	65.39	60.36
30	52.0	52.00	58.760	52.0	67.60	62.40
31	53.7	53.70	60.681	53.7	69.81	64.44

Years of continuous service	(A) Normal amount	(B) Resignation	(C) a Special separation b Advanced age c Age 55 or over with 15 years or more continuous service	(D) a Duty connected Incapacitation b Non-duty connected Incapacitation c Death d Disqualification	(E) Duty connected Incapacitation, death (Unintentional, no gross negligence and permanent disability)	(F) Reduction in force
32	55.4	55.40	62.602	55.4	72.02	66.48
33	57.1	57.10	64.523	57.1	74.23	68.52
34	58.8	58.80	66.444	58.8	76.44	70.56
35	60.5	60.00	68.365	60.0	78.65	72.60
Remarks	Rate of allowance	Percentage of allowance				
	Less than 2yrs 1.0	1 yr. or over, less than 2yrs 30%	Less than 7 yrs. 105%	Normal 100%	Regardless of years of continuous service 130%	Less than 7 yrs. 105%
	2 yrs. or over, less than 5yrs 1.3	2 yrs. or over, less than 3 yrs. 35%	7 yrs. or over, less than 15 yrs. 110%			7 yrs. or over, less than 15 yrs. 110%
	5 yrs. or over, less than 7yrs. 1.6	3 yrs. or over, less than 6 yrs. 40%	15 yrs. or over 113%			15 yrs. or over 120%
	7 yrs. and over 1.7	6 yrs. or over, less than 7 yrs. 45%	7 yrs. or over, less than 15 yrs. 70%			
		15 yrs. or over 100%				
		Stop at 60 times	Stop at 35 years	Stop at 60 times	Stop at 35 years	Stop at 35 years

※ An approximate amount of retirement allowance is obtained by multiplying monthly wage on the day prior to the revision (March 31st 2008) by above

allowance rate for the service period.

(Example) In the case of service period as of March 31st 2008 is 252 months (21 years), and the reason of retirement is “Advanced-Age”
 $\text{monthly wage} \times \text{allowance rate} (41.471) \times \text{adjustment rate} (92.7/104)$

- ※ Monthly wage = Base pay + Language allowance + Family allowance
- ※ In case of a reduction in force, an involuntary separation bonus is added.
- ※ Even if “age 55 and over with 15 years or more continuous service”, when the U.S. side does not agree with the retirement, the allowance would normally be 100%.
- ※ In case of death, if the employee reached age 60 before death, column (C) is applied.
- ※ Regarding a. and c. in column (D), a person to whom column (E) is applied is excluded.
- ※ In a case of resignation, an employee with 7 years or more continuous service, who does not agree with the postponement of retirement date decided by USFJ, the employee would receive 50% of normal allowance.

(6) Unaccompanied Duty Allowance

A. Eligible Employee

The allowance is paid to an employee, who moved residence due to a transfer or relocation of the work place, and had no choice but to be separate from spouse/dependants, who used to live together, for the following reason (except daily employee and hourly pay temporary employee), if the commuting distance from the previous residence to the new work place is 60 km or more, or commuting is difficult due to the lack of public transportation and excessive time spent commuting, even if the commuting distance is less than 60 km.

- † When the spouse needs to care for parent(s) or relative
- † When the spouse needs to nurture a child, who goes to school and lives in the same household
- † When the spouse continues being employed
- † When the spouse needs to live in the prior residence

B. Amount of Allowance

Monthly, 30,000 yen is paid. An additional amount is paid depending on the normal traveling distance between the employee's residence and the spouse's residence.

- ◇ One way_100km or over but less than 300 km _ 8,000 yen
- ◇ One way_300km or over but less than 500 km _ 16,000 yen
- ◇ One way_500km or over but less than 700 km _ 24,000 yen
- ◇ One way_700km or over but less than 900 km _ 32,000 yen

- ◇ One way_900km or over but less than 1,100 km _ 40,000 yen
- ◇ One way_1,100km or over but less than1,300 km _ 46,000 yen
- ◇ One way_1,300km or over but less than1,500 km _ 52,000 yen
- ◇ One way_1,500km or over but less than 2,000 km _ 58,000 yen
- ◇ One way_2,000km or over but less than 2,500 km _ 64,000 yen
- ◇ One way_2,500km or over _ 70,000 yen

C. Report Date and Date of Allowance Change

Applicable facts	Timing of report	Timing to start or stop the allowance payment
Event applicable for obtaining eligibility or amount increase	Reported within 15 days from the date the event occurred	Payment starts from the month following the month in which the fact occurred. However, if the fact occurred on the first day of the month, the payment would start from the same month.
	Reported after 15 days has passed from the date the event occurred	Payment starts from the month following the month in which the report was accepted. However, if the report is accepted on the first day of the month, the payment will start from the same month.
Events applicable for loss of eligibility (Includes retirement) or reduction of unaccompanied duty allowance	When the event occurred	Payment stops or reduced from the month following the date the event occurred. However, if the event occurred on the first date of the month, the payment would be stopped or reduced from the same month.

(7) Cold Area Allowance

A. Eligible Employee

Every year, the allowance is paid to a trial period employee or a permanent employee, who is serving in an area provided in the Appended Table of the Act on Cold Area Allowances (Ordinance of the Prime Minister's Office) on the first day of each month from November to March every year. Currently an employee who is serving in Misawa (Class 4 area) and Hachinohe (Class 4 area) and Shariki (Class 4 area) is authorized to receive this allowance.

B. Amount of Allowance

Every year, per the following classification, the allowance is paid on the first day of each month from November to March.

Categories regarding this allowance are as follows:

Category 1 An employee, who is a head of household and eligible

for family allowance, except (1) and (2) below.

- (1) An employee, who receives unaccompanied duty allowance and supports dependent(s), whose residence and the town office of the cold area are at least 60 km or more away from each other
- (2) Among employees, who do not receive an unaccompanied duty allowance and does not live with dependent(s), but who supports dependent(s), whose residence and the town office of the cold area are apart by at least 60 km or more.

Category 2 An employee who is a head of household and does not fall under the Category 1

Category 3 An employee who does not fall under the Category 1 or Category 2

(Standard Amount)

Area Class	Categories		
	Category 1	Category 2	Category 3
Class 4 area	17,800 yen	10,200 yen	7,360 yen

※ Allowance of the following employee is adjusted.

- a When the employee is on leave without pay (However, if the leave without pay due to a non-duty connected illness or injury exceeds 180 calendar days and the employee continuously stays on the leave without pay, the allowance is not paid for the period of leave without pay beyond 180 calendar days.)
- b When the employee started or stopped his/her leave without pay and child (medical) care leave in the middle of a month.

(8) Remote Area Allowance

A. Eligible Employee

The allowance is paid to a permanent employee or a trial period employee working at a facility, which is designated as a remote area. Currently, employees working in the Northern Training Area (12%) are authorized this allowance.

B. Amount of Allowance

Amount of Allowance = (Monthly base pay + Monthly family allowance + Special adjustment amount for the former language allowance) at the beginning of the service at the facility in remote area + the most current (Monthly base pay + Monthly family allowance + Special adjustment amount for the former language allowance)) ÷ 2 × Rate of allowance

(9) Special Adjustment Amount for the Former USFJ Differential and the Former Language Allowance

USFJ Differential and Language Allowance were abolished on April 1, 2008. However, the interim measures have been taken as follows:

- A. Special Adjustment Amount for the Former USFJ Differential
 - (a) Eligible Employee
An employee, who was receiving the USFJ Differential as of March 31, 2008 and has been employed continuously, is eligible.
 - (b) Amount of Allowance
Half of the amount of the as USFJ Differenetial authorized as of 31 March 2008 was authorized as the “special adjustment amount for the former USFJ Differential”. It had been reduced gradually and was finally abolished on November 1, 2021. Currently, an adjustment amount to maintain the pay retention level, explained in C, shall be authorized as the “special adjustment amount for the former USFJ Differential”.
- B. Special Adjustment Amount for the Former Language Allowance
 - (a) Eligible Employee
An employee, who was receiving language allowance as of March 31, 2008, and has been continuously employed afterwards, is eligible.
 - (b) Amount of Allowance
Half of the amount of the language allowance authorized as of March 31, 2008 was authorized as the “special adjustment amount for the former language allowance”. It had been reduced gradually and was fainally abolished on November 1, 2021.
Currently, an adjustment amount to maintain the pay retention level, explained in C, shall be authorized as the “special adjustment amount for the former language allowance”.
 - (c) Others
If the position of the subject of “special adjustment amount for the former language allowance” is changed on or after April 1, 2008, one of the following is applied. (In this case, there is no distinction between the position change due to the convenience of U.S. side and the one for the convenience of the employee.)
 - a. If the position is changed to the one that language allowance was not paid as of March 31, 2008:
Payment of “special adjustment amount for the former language allowance” that employee was receiving until the day prior to the change will be stopped. No interim measures for language allowance as of March 31, 2008,

will be taken from this point.

- b. If the amount of the language allowance as of March 31, 2008 for the position that the employee is newly assigned after April 1, 2008 is lower than the amount of language allowance on of March 31, 2008 for the position the employee was in:

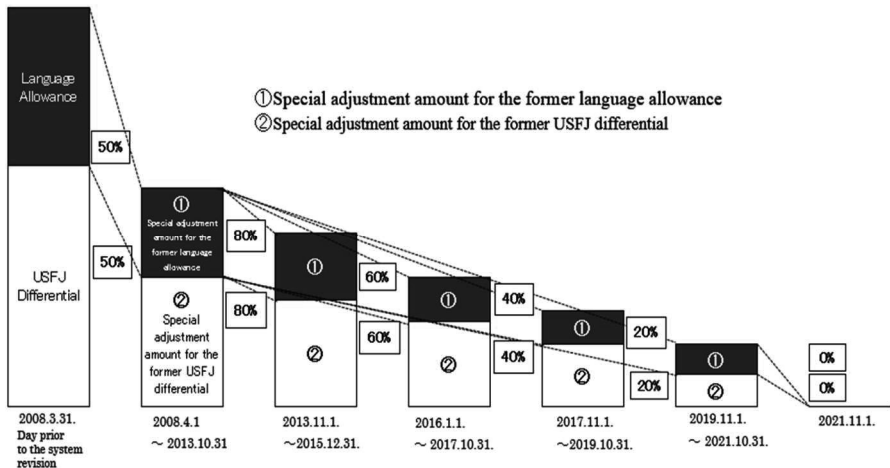
In that case, the special adjustment amount for the former language allowance shall be calculated as if the employee was in the new position assigned on March 31, 2008, so the amount that the employee is supposed to be paid would become the base amount.

- c. If a job definition corresponding to the duties assigned to the position that the employee is newly assigned on or after April 1, 2008 is newly established on or after April 1, 2008:

The “special adjustment amount for the former language allowance” that the employee had been receiving until the day prior to the move will be stopped. No interim measures for language allowance as of March 31, 2008, will be taken from this point.

【Example】

Half of the amount of the USFJ Differential and Language Allowance had been paid to the employee. The amount has been reduced gradually and was finally abolished on November 1, 2021.



C. Adjustment Amount to Maintain the Pay Retention Level

(a) Eligible Employee

An employee who was authorized payment of the USFJ differential and language allowance which was effective on March 31, 2008 and who is continuously employed on and after that, shall be authorized for payment of the difference between the sum of the base pay on the payday, the special adjustment amount for the former USFJ differential in A and special adjustment amount for the former language allowance in B and the sum of base pay, USFJ differential, and language allowance that the employee was receiving on the day prior to the system revision (Hereinafter referred to as “guaranteed pay amount”), when the former sum is less than the latter.

(b) Amount of Adjustment

The difference mentioned in (a), above, shall be paid in a divided amount into “special adjustment amount for the former USFJ differential” and “special adjustment amount for the former language allowance” according to the proportion of the amounts of special adjustment amount for the former USFJ differential and special adjustment amount for the former language allowance. 20% of the difference is paid on and after 1 April 2023 and will be reduced by 10% per year subsequently. (This will be abolished in April 2025.)

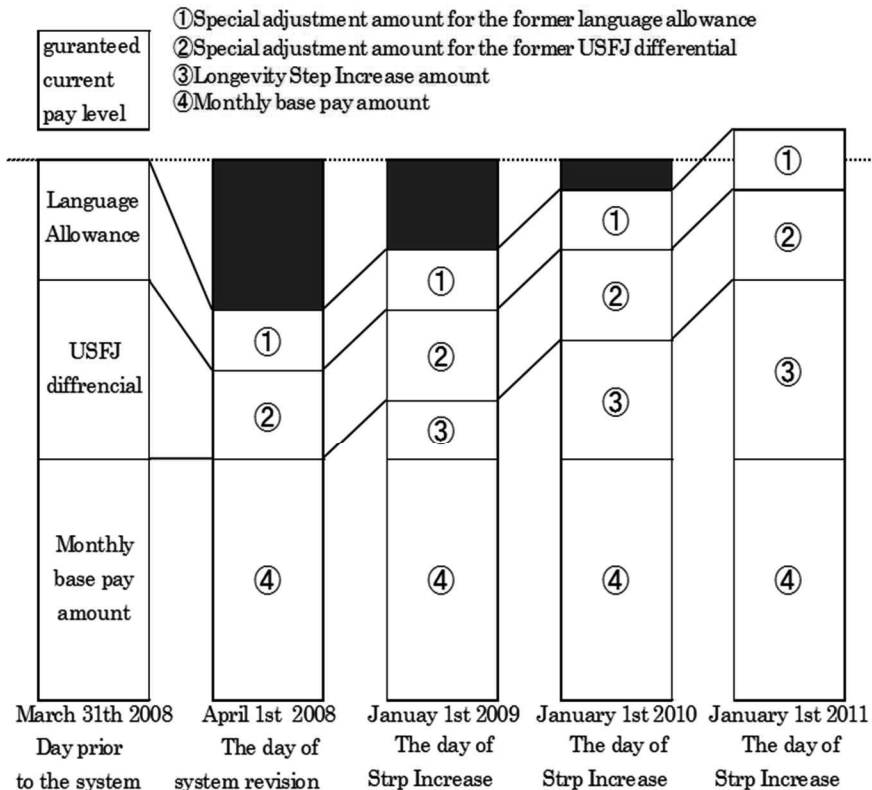
※ Base pay for the “guaranteed pay amount” becomes the one the employee receives on the day assigned to the new position, if the employee is changed to the lower grade based on reason(s) attributable to the employee or at the employee’s request, and the base pay the employee receives on the day assigned for the new position, is less than the base pay amount that the employee was receiving on March 31, 2008.

In addition, if the amount of special adjustment for the former language allowance (B) for an employee, who was receiving language allowance as of March 31, 2008 and has been employed continuously on and after April 1, 2008, is reduced due to the position change for the reasons of U.S. side on and after April 1, 2008, a measure to guarantee the total amount of “Base pay + Special adjustment amount for the former USFJ Differential + Special adjustment amount for the former language allowance”, which had been paid before the change.

Furthermore, if an employee is a subject of pay reduction due to the wage revisions in 2009, 2010, 2013 and 2014, a measure to reduce the maximum amount of the guaranteed current pay level was taken.

【Example 1】

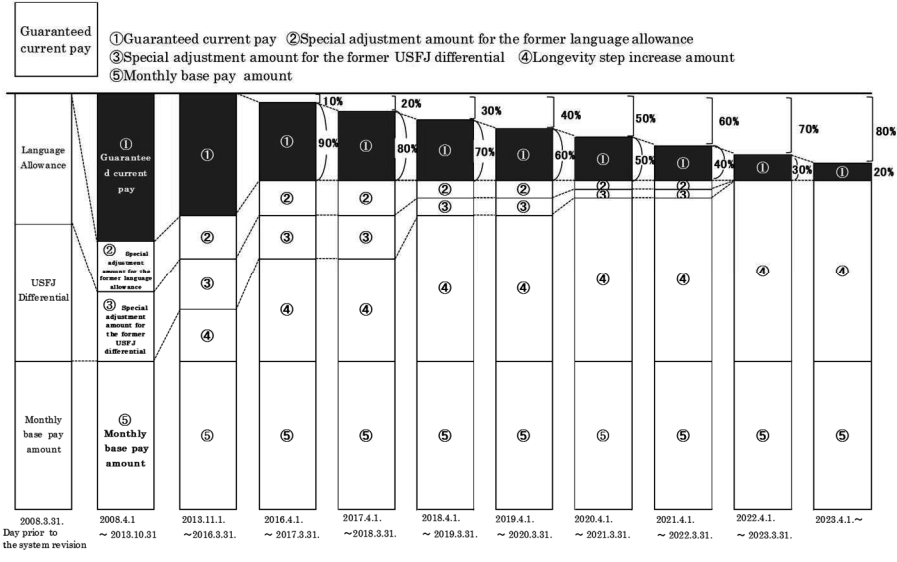
A total amount of base pay, USFJ Differential and language allowance, which an employee was receiving on the day before the system revision, is guaranteed (guaranteed pay).



is paid as a "Special adjustment amount for the former USFJ differential" or "Special adjustment amount for the former language allowance" as an adjustment amount to maintain the guaranteed current pay level.

【Example 2】

For guaranteed current pay, 20% of the amount will be provided from April 1, 2023 reduced by 10% per year subsequently and will be abolished in April 2025.



【Example 3】 Case of Promotion

An employee receiving the following payment is promoted to a position of basic wage of 263,300 yen (1-5-31) on 1 September 2023.

- As of March 31st 2008
Base pay: 248,400 yen (1-4-37)
USFJ differential: 24,840 yen
Language allowance: 2,200 yen

Guaranteed pay amount

$$248,400 \text{ yen} + 24,840 \text{ yen} + 2,200 \text{ yen} = 275,440 \text{ yen}$$

Adjustment amount to maintain guaranteed pay level in C

$$(275,440 \text{ yen} - 263,300 \text{ yen}) \times 20\% = 2,428 \text{ yen}$$

(Round off fractions of less than one yen)

*Divided into special adjustment amount for the former USFJ differential and special adjustment amount for the former language allowance

$$2,428 \text{ yen} \times 24,840 \text{ yen} \div (24,840 \text{ yen} + 2,200 \text{ yen}) = 2,231 \text{ yen}$$

(Round up fractions of less than one yen)

→Special adjustment amount for the former USFJ Differential

$$=2,428 \text{ yen} \times 2,200 \text{ yen} \div (24,840 \text{ yen} + 2,200 \text{ yen}) = 197 \text{ yen}$$

(Round off fractions of less than one yen)

→Special adjustment amount for the former language allowance

- Special adjustment amount for the former USFJ differential after promotion
2,231 yen
- Special adjustment amount for the former language allowance after promotion
197 yen

【Example 4】 Change to lower grade (for the convenience of USFJ)

An employee receiving the following payment moved to position of base pay 259,900 yen (1-3-100) due to “a change to lower grade (for the convenience of USFJ)”. (Language allowance for this position as of March 31, 2008 was 2,200 yen.)

- As of March 31st 2008
Base pay: 248,400 yen (1-4-37)
USFJ Differential: 24,840 yen
Language allowance: 4,400 yen
- Right before “change to lower grade (for the convenience of USFJ)”
Base pay: 259,600 yen (1-4-45)
Special adjustment amount for the former USFJ differential
Adjustment amount for guaranteed current pay amount in C: 3,066 yen
Special adjustment amount for the former language allowance in A
Adjustment amount for guaranteed current pay amount in C: 542 yen
Guaranteed current pay amount
 $248,400 \text{ yen} + 24,840 \text{ yen} + 4,400 \text{ yen} = 277,640 \text{ yen}$
Adjustment amount for guaranteed current pay amount in C
 $(277,640 \text{ yen} - 259,900 \text{ yen}) \times 30\% = 3,548 \text{ yen}$
(Round off fractions of less than one yen)
*Divided into Special adjustment amount for the former USFJ differential
and special adjustment amount for the former language allowance
 $3,548 \text{ yen} \times 24,840 \text{ yen} \div (24,840 \text{ yen} + 4,400 \text{ yen}) = 3,015 \text{ yen}$
(Round up fractions of less than one yen)
However, the upper limit of special adjustment amount for the former
USFJ differential is the amount before the revision.
 $3,015 \text{ yen} \rightarrow$ special adjustment amount for the former USFJ differential
 $3,548 \text{ yen} - 3,015 \text{ yen} = 533 \text{ yen} \rightarrow$ special adjustment amount for the
former language allowance
Special adjustment amount for the former USFJ differential after change
to lower grade (for the convenience of USFJ) 3,015 yen
Special adjustment amount for the former language allowance after change
to lower grade (for the convenience of USFJ) 533 yen

※Examples 3 and 4 are calculated on the ground that he/she is not affected by wage revision.

D. Others

“Special adjustment amount for former USFJ Differential” and “special adjustment amount for former language allowance” are treated in the same way with “USFJ Differential” and “language allowance” as base amount of calculation for other allowances.

6 Income Tax and Local Inhabitation Tax

(1) Withholding Income Tax

Income tax is imposed on the entire income of a year, from January to December.

While independent business owners file “income tax return” on their own in March, many salaried workers do not have income from other source, and the employers can easily figure out their total income.

Thus, employers deduct their employees’ income tax from their monthly paychecks and pay the tax to the government for their employee. It is called, “withholding tax system”.

In this system, it is important to make adjustment of the total amount withheld from annual salary and bonuses (summer allowance and year-end allowances) to match with the actual income tax amount. It is called, “year-end tax adjustment”.

(2) Income Tax on Monthly Pay and Bonuses

Income tax amount imposed on monthly salary is calculated with the amount of monthly paycheck excluding commutation allowance and social security fees, and number of dependents reported beforehand, using the “table for amount of withholding income tax.” Tax amount imposed on bonuses is calculated by multiplying the tax rate you can find in the “table for calculating withholding tax amounts for bonuses” based on the amount of monthly paycheck excluding commutation allowance and social security fees, and number of dependents reported beforehand, with the amount of bonus after social security fee is deducted.

(3) Year-End Adjustment Procedures

A. Declaration Forms to Submit

We need you to submit the following three main declaration forms to calculate the grand total of your monthly wages and bonuses (summer allowance and year-end allowances), apply for exemption for dependent and insurance premium deduction, and calculate proper income tax amount for your annual income.

Declaration Forms	Contents
Declaration of exemption for dependents and others (transfer)	Age, income, living arrangement (live together or separately), disabilities, etc. of the employee, dependent spouse and family members
Application for Basic Exemption of Employment Income Earner and Application for Exemption for Spouse of Employment Income Earner and Application for Exemption of Amount of Income Adjustment	Estimated amount of employee's gross income, Gross income or estimated gross income of the applicable spouse, Requirements for exemption of Amount of income adjustment
Return form for insurance premium deduction	Life insurance premium, private pension premium, earthquake insurance premium, small enterprise mutual aid plan premiums etc. paid by the employee

- ※ The required documents will vary depending on what is declared on each declaration, so please follow the Year-End Adjustment procedure instructions given by LMO Staff.
- ※ You must file an income tax return individually for the first year that you receive a special tax deduction for housing loans. However, you can apply for the deduction at the time of year-end adjustment for the following year and after. Therefore, please submit a form, "Declaration of special tax deduction for housing loans for salaried worker" by the year-end adjustment. Additional required documents are needed if you have refinanced your mortgage housing loans. Please ask the nearby LMO branch in advance.

B. Calculation of Income Tax

Based on the forms described above, the proper income tax is calculated for the total paid salary for the year by subtracting the income tax amount that has been already paid. If the proper tax amount is less than the amount that you have already paid, the excess amount is returned. If it is the opposite case, the short amount will be collected.

C. Tax amount of the last pay period in December

The amount of refund or collection calculated above is normally adjusted with the last wage payment in December (for work in November). As a result, the income tax amount is shown with a negative figure on the pay slip if there is a refund. If the balance from a wage revision is paid after the year-end adjustment, the difference is included in the calculation and a year-end adjustment is performed gain.

- D. Issuance of Certificate of Income and Withholding Tax
“Certificate of income and withholding tax”, which has your previous year’s total wage, income tax, and the breakdown of deductions, is issued to you. This “certificate of income and withholding tax” is reported to the tax office and, also, submitted to the municipality that you live. Your local inhabitant tax (municipal inhabitant’s tax and prefectural inhabitant’s tax) is computed based on it.
- E. Re-confirmation of Special Spousal Deduction Amount
An employee, who filed a special spousal deduction, needs to confirm the accuracy of the spouse’s income when the annual income amount is finalized since the spouse’s income was reported using a predicted income amount. Therefore, you may have to submit your spouse’s certificate of income and withholding tax in the middle of January.
If there was a difference in the amount of special spousal deduction amount, please file your tax at the tax office.

(4) Special Collection of Local Inhabitant Tax

Each city, town or village computes local inhabitant tax for each individual or household after figuring out the income based on the “Report of Payroll” submitted by the salary payer as well as other income from the final income tax return.

In May, as a result, municipal offices send “municipal inhabitant tax and prefectural inhabitant tax collection notice” to the salary payer who submitted “Report of Payroll”.

The “notice” clearly states that monthly install amounts (from June to May in the following year) of the annual inhabitant tax for the last year’s income.

The salary payer, Japanese government, collects the amount from monthly salaries and pays the tax to municipalities. It is called “Special collection of inhabitant tax”.

Charter 4

Work Hours and Leave System

1 Work Hours

(1) Work Hours

Weekly work hours are 40 hours per week from Sunday to Saturday. Part-time employees' work hours are less than 40 hours per week. Normal work hours are 8 hours or less per day, excluding recess period. However, some work places, may have irregular or intermittent work schedules, which may include an average of weekly working hours of 40 hours per week over a four week period, and the daily working hours may exceed 8 hours in such cases.

(2) Recess Period

Recess period is a set time during work hours in which employees are not required to work. It is not included in the weekly work hours. An employee who works more than 6 hours but no more than 8 hours, a recess period of 45 minutes at a minimum is provided. If the work hours exceed 8 hours, one hour at a minimum is provided as a recess period. A female employee nursing a baby less than one year old will, upon request, be granted a 30-minute nursing period twice a day during normal working hours. Such nursing time will be regarded as a part of regularly scheduled work hours.

(3) Rest Day

All employees have one day (1) per week or four (4) days per four (4) week period designated as a "rest day". Generally, a non-work day means Saturday, a rest day means Sunday except as otherwise provided in the work schedule.

(4) Special Measures for Employees who Care for Children

Types	Explanation
Exempted Work Hours	<ul style="list-style-type: none"> • Upon request, for an employee who has been employed continuously for 1 year or more, in order to care for the employee's child(ren) (※see "Child(ren)") up to the age of 3, shall not be assigned to work in excess of his/her scheduled work hours. • The period authorized by each request is from 1 month to 1 year. • Such a request must be made to the supervisor at least 1 month prior to the commencement date expressing the first and last days of the period.
Limited Work Hours	<ul style="list-style-type: none"> • Upon request, for an employee who has been employed continuously for 1 year or more, in order to care for the employee's child(ren) (※see "Child(ren)") under the age for entering elementary school, work hours in excess of 40 hours per week shall be limited to 24 hours during a one-month period and 150 hours during a one-year period • The period authorized by each request is from 1 month to 1 year. • Such a request must be made to the supervisor at least 1 month prior to the commencement date expressing the first and last days of the period.
Restriction on Late-Night Work	<ul style="list-style-type: none"> • Upon request, for an employee who has been employed continuously for 1 year or more, in order to care for the employee's child(ren) residing with the employee and under the age for entering elementary school, shall not be assigned with any work during the period 2200 hours to 0500 hours. • The period authorized by each request is from 1 month to 6 months. • Such a request must be made to the supervisor at least 1 month prior to the commencement date expressing the first and last days of the period.

※"Child(ren)" means

- Child(ren) of the employee residing with the employee
- Those adopted by the employee residing with the employee
- Those in a relationship equivalent to a parent-child relationship with the employee such as those in custody for special adoption
- Those entrusted to a foster parent for adoption

- (Note 1) The measures above are not authorized if they impact the normal operation of work.
- (Note 2) Requesting for utilization of the measures above shall not be the basis for discriminatory actions against the employee.
- (Note 3) Requested period of exemption of work hours and limitation of work hours should not overlap.
- (Note 4) For application, an employee shall submit the completed USFJ Form 433EJ "Request for Special Measures for Child-Care or Family-Care" with the related documents attached.

(5) Special Measures for Employees who Care for Family Member(s)

Types	Explanation
Exempted Work Hours	<ul style="list-style-type: none"> • Upon request, an employee who has been employed continuously for 1 year or more, in order to care for the employee's spouse, including a common law spouse, employee's or spouse's parent, employee's child, grandparent, sibling, or grandchild, shall not be assigned to work in excess of his/her regularly scheduled work hours. • The period authorized by each request is from 1 month to 1 year. • Such a request must be made to the supervisor at least 1 month prior to the commencement date expressing the first and last days of the period.
Limited Work Hours	<ul style="list-style-type: none"> • Upon request, for an employee who has been employed continuously for 1 year or more, in order to care for the employee's spouse, including a common law spouse, employee's or spouse's parent, employee's child, grandparent, sibling, or grandchild, work hours in excess of 40 hours per week shall be limited to 24 hours a month and 150 hours a year. • The period authorized by each request is from 1 month to 1 year. • Such a request must be made to the supervisor at least 1 month prior to the commencement date expressing the first and last days of the period.
Restriction on Late-Night Work	<ul style="list-style-type: none"> • Upon request, an employee who has been employed continuously for 1 year or more, in order to care for the employee's spouse, including a common law spouse, employee's or spouse's parent, employee's child, grandparent, sibling, or grandchild, shall not be assigned with any work during the period 2200 hours to 0500 hours. • The period authorized by each request is from 1 month to 6 months. • Such a request must be made to the supervisor at least 1 month prior to the commencement date expressing the first and last days of the period.

- (Note 1) The measures above are not authorized if they impact the normal operation of work.
- (Note 2) Requesting for utilization of the measures above shall not be the basis for discriminatory actions against the employee.
- (Note 3) Requested period of exemption of work hours and limitation of work hours should not overlap.
- (Note 4) For application, an employee shall submit the completed USFJ Form 433EJ "Request for Special Measures for Child-Care or Family-Care" with the related documents attached.

(6) Special Measures for Female Employees

Types	Explanation								
Health Care During Pregnancy or After Childbirth	<div><ul style="list-style-type: none">• Upon request, an employee who is pregnant shall be authorized necessary time-off once in the respective periods of pregnancy schedule according to the table below, in order to receive periodical health guidance or medical examinations by a doctor or a maternity nurse. However, when a doctor or a maternity nurse instructs a different schedule, the employee, upon request, is authorized necessary the time-off according to the instruction.<table><tr><td>Weeks of pregnancy</td><td>Period</td></tr><tr><td>Up to 23 weeks</td><td>4 weeks</td></tr><tr><td>From 24 to 35 weeks</td><td>2 weeks</td></tr><tr><td>From 36 weeks to childbirth</td><td>1 week</td></tr></table><ul style="list-style-type: none">• Upon request, when an employee within one year after childbirth is instructed by a doctor or a maternity nurse that she should receive health guidance or medical examination, she shall be authorized necessary time-off according to the instructions.• Such a request must be made to the supervisor at least 48 hours prior to the commencement date.• Time off shall be without pay.</div>	Weeks of pregnancy	Period	Up to 23 weeks	4 weeks	From 24 to 35 weeks	2 weeks	From 36 weeks to childbirth	1 week
Weeks of pregnancy	Period								
Up to 23 weeks	4 weeks								
From 24 to 35 weeks	2 weeks								
From 36 weeks to childbirth	1 week								
Measures Based on Health Guidance or Medical Examinations	<div><ul style="list-style-type: none">• Upon request, when an employee who is pregnant provides a recommendation from a doctor or a maternity nurse that the employee should be provided with additional recess time during her scheduled work hours, the additional recess time, without pay, shall be authorized.• Upon request, when an employee who is pregnant or within one year after childbirth provides a recommendation from a doctor or a maternity nurse that the employee’s work schedule should be changed, the number of work hours should be reduced, or the workload should be reduced, the necessary measures shall be provided. The approved reduction in work hours shall be without pay.</div>								
Restriction on Work Hours	<div><ul style="list-style-type: none">• Upon request, an employee who is pregnant or within one year after childbirth shall be excused from:• Any work exceeding 40 hours a week or eight hours a day.• Work except for the scheduled work day.• Work during the period from 2200 hours to 0500 hours.</div>								

Types	Explanation
Change of Work for a Pregnant Employee	<ul style="list-style-type: none"> • Upon request, a pregnant employee shall not be assigned with arduous tasks. • If the employee cannot be kept at the current position, she shall be assigned to a vacant position which she is qualified to perform. • If there is no such position available, the employee shall be authorized leave without pay.
Restriction on Harmful Work During Pregnancy and after Childbirth	<ul style="list-style-type: none"> • A female employee who is pregnant or within less than one year after childbirth shall not be assigned work that is considered harmful to pregnancy, child birth, nursing, etc. of an expectant or nursing mother. • Full implementation of this measure will be secured by the employee notification of pregnancy or childbirth to the supervisor. • Proper measures, including leave without pay, will be taken for this employee.

◇ Duties Restricted for Pregnant Employee

(× is prohibited work, △ is prohibited upon request)

Item	Duties	Pregnant	Nursing
a	To handle heavy materials of weight equal to or heavier than 30 kg for intermittent work and 20 kg for continuous work.	×	×
b	To operate boilers, which are provided in paragraph 3, Article 1, Enforcement Order of the Industrial Safety and Health Act (Cabinet Order No. 318 of 1972.) The Same shall apply to item c., below. ,	×	△
c	To weld boilers.	×	△
d	To operate cranes or derricks having a lifting load of five tons or more, or cargo lifting appliances having a limit load of five tons or more.	×	△
e	To clean, fuel, inspect and repair motors or power transmission devices between motors and intermediate shafts in operation, or to replace belts.	×	△
f	To engage in slinging work for crane, derrick or cargo lifting appliances (other than to provide assistance for slinging work with two persons or more).	×	△
g	To operate power-driven civil engineering construction machines or ship cargo handling machines.	×	△
h	To feed wood to a circular saws with a diameter of 25cm or more (excluding cross-cut circular saw or those having an automatic feeding device) or band saws hooked to wheels with a diameter of 75cm or more (excluding those having an automatic feeding device).	×	△
i	To shunt, couple, or uncouple rail cars in railway shunting yard.	×	△

j	To process metals with press machine or forging machines driven by steam or compressed air.	×	△
k	To process steel plates with a thickness of 8 mm or more with power-driven press machines, shears, and/or others.	×	△
l	To feed materials to rock or mineral crushers or grinders.	×	△
m	To work in areas where there is a risk of landslides, or at an excavation site with a depth of 5m or more.	×	△
n	To work at a height of 5m or more where there is a risk of getting injured by falling.	×	△
o	To assemble, dismantle, or alter scaffolding (other than to provide assistance on the ground or floor.)	×	△
p	To cut trees with a trunk diameter of 35 cm or more at chest-height.	×	△
q	To carry lumber using mechanical winches, cableways or other devices.	×	△
r	To work in areas where gas, vapor or dust containing lead, mercury, chromium, arsenic, yellow phosphorous, fluorine, chlorine, hydrogen cyanide, aniline, or other similar harmful substances are generated.	×	×
s	To handle large quantity of intensely heated materials.	×	△
t	To work in extreme heat areas.	×	△
u	To handle large quantities of intensely cold materials.	×	△
v	To work in extreme cold areas.	×	△
w	To work under abnormal air pressure.	×	△
x	To use machinery or tools, such as rock drills and riveters, which inflict extreme vibration on the body	×	×

(7) Holidays

The following days are the designated holidays.

◇ January 1 st	New Year's Day
◇ January 2 nd	
◇ January 3 rd	
◇ The third Monday of January	Martin Luther King Jr. Day
◇ The third Monday of February	Washington's Birthday
◇ The last Monday of May	Memorial Day
◇ July 4 th	Independence Day
◇ The third Monday of July	Marine Day
◇ August 11 th	Mountain Day
◇ The first Monday of September	Labor Day
◇ The second Monday of October	Columbus Day
◇ November 11 th	Veterans Day
◇ The fourth Thursday of November	Thanksgiving Day
◇ December 25 th	Christmas
◇ December 29 th	
◇ December 30 th	
◇ December 31 st	
◇ Employee Birthday Holiday	

(Note 1) If a holiday (excluding January 1, January 2, January 3, December 30 and December 31) falls on an employee's normal rest day, the rest day is treated as a holiday and the rest day is temporary changed to another day. In the event Mountain Day (August 11th) falls on a Saturday, the holiday or the employee's rest day will not be temporarily changed to a different day.

(Note 2) If December 29 falls on a Saturday or Sunday, the Friday immediately before is designated as a holiday.

(Note 3) Employees who are in an authorized or unauthorized leave without pay status on both the last workday before and the first workday after a holiday(s) shall not be credited for pay purpose as having worked on such holiday(s).

2 Leave**(1) Procedures for Taking Leave**

If you wish to use any leave, you need to submit the USFJ Form 23EJ, "Leave Application" to your supervisor prior to such leave date and receive approval (for Annual Leave, at least 48 hours in advance). Please note that if the supervisor determines that the use of the leave on the day requested by the employee in the "Leave Application" will interfere with the operation of the workplace, the leave request may not be approved and the leave may be rescheduled to a different day after coordination

between the supervisor and the employee. If you are unable to submit the "Leave Application" due to an emergency, etc., please contact your supervisor immediately via telephone, etc. Without this procedure, it may be considered as unauthorized absence.

(Note) For Annual Leave, in order to ensure that all leave days are fully used, a schedule of leave for the calendar year or contract year is to be submitted to the supervisor by 1 February (or within one month of the date of hire for newly hired employees). Please follow this schedule as much as possible.

(2) Types of Leaves

(◎ is leave with pay, △ is leave with pay partially, ○ is leave without pay, × is leave not authorized)

Type of employment Type of Leave	Temporary employees			Trial period	Permanent	Post Retirement
	Daily	Limited Term	Seasonal			
① Annual leave	×	◎	×	◎	◎	◎
② Summer leave	×	×	×	◎	◎	◎
③ Sick leave for non-duty connected illness or injury	×	×	×	◎	◎	◎
④ Sick leave for duty connected or commutation related illness or injury	◎	◎	◎	◎	◎	◎
⑤ Sick leave for menstrual reasons	◎	◎	◎	◎	◎	◎
⑥ Marriage leave	×	◎	◎	◎	◎	◎
⑦ Pregnancy leave	×	○	◎	◎	◎	◎
⑧ Spouse's childbirth leave	×	◎	◎	◎	◎	◎
⑨ Child-care leave	×	○ ※	×	○	○	×
⑩ Reduced work hours (Child-care leave)	×	○	○	○	○	×
⑪ Mourning leave	×	◎	◎	◎	◎	◎
⑫ Parent's Memorial leave	×	×	×	◎	◎	◎

Type of Leave \ Type of employment	Temporary employees			Trial period	Permanent	Post Retirement
	Daily	Limited Term	Seasonal			
⑬ Bone Marrow Donor's leave	×	×	×	◎	◎	◎
⑭ Family-care leave	×	○ ※	×	○	○	○
⑮ Reduced work hours (Family-care leave)	×	○	○	○	○	○
⑯ Child medical care leave	×	△	△	△	△	△
⑰ Family medical care leave	×	△	△	△	△	△
⑱ Administrative leave	◎	◎	◎	◎	◎	◎
⑲ Self-Development leave	×	×	×	×	○	×
⑳ Social Contribution leave	×	×	×	○	○	○

(Note 1) Leave categories ⑩ and ⑮ are not authorized for employees whose work hours are 6 hours or less.

(Note 2) Leave category ⑨ and the one with ※ in ⑭ require certain conditions for approval.

A. Annual Leave

(a) Permanent Employee

- ◇ A full-time permanent employee as of 1 January shall acquire twenty 8-hour work days of leave for a calendar year. An employee who was hired during the calendar year shall be authorized annual leave days at the rate of 20/12ths of a working day for the month of hire and for each of the remaining months of the calendar year. (Fractions of less than one-half day shall be dropped and fractions of one-half day or more shall be considered as a full day.)
- ◇ Normally, leave shall be used by calendar day units. Leave may be used in hourly units when desired by the employee.
- ◇ A part-time employee as of 1 January shall acquire one hour for each 13 hours of the regularly scheduled tour of duty during the calendar year (Remainder of the calendar

- ◇ year for those hired during the calendar year.).
- ◇ In the case that the number of worked days (note 1) is less than 80% of total working days (note 2), the acquisition of annual leave for the year is not authorized.
- ◇ If last calendar year's number of non-worked days is 80% or more of total working days due to a medical reason, it is possible to take one day (8 hours) of annual leave per 30 calendar days actually worked in the year (for part time employees, one hour for 22 hours of regularly scheduled tour of duty). In this case, rest days, non-work days (excluding part-time employees), holidays (excluding part-time employees) and days used for annual leave are considered to be actually worked as well as actually worked days in the schedule. Unused leave as of the end of the prior calendar year is added to the annual leave in the new calendar year. However, the total should not exceed thirty 8-hour work days a year in any case.
- ◇ An employee who returned to duty from self-development leave status during a calendar year shall acquire one day (8 hours) of leave for each 30 days actually worked for remaining months of the calendar year (for part-time employees, 1 hour of leave for each 22 hours of regularly scheduled tour of duty). The employee shall acquire one day (8 hours) of leave for each 30 days actually worked for the new calendar year (for part-time employees, one hour of leave for each 22 hours of regularly scheduled tour of duty) if the employee did not work 80% or more of the total work days during the calendar year when he/she returns to duty.
- ◇ Annual leave should be used within 2 calendar years following acquisition. Unused leave will be forfeited when an employee does not use the leave within 2 years of continuous employment since he/she acquired the leave.
- ◇ Unused annual leave acquired during the trial period will be carried over to the following year. However, the total of carried-over leave and the annual leave acquired at the time of the change to permanent status shall not exceed twenty 8-hour-working days. In case the status change from trial to permanent is effective on 1 January, unused annual leave

shall not be carried over since the employee acquires annual leave of twenty 8-hour-working days on 1 January. Refer to “(c) Trial Period Employee”.

(b) Post-Retirement Employee (Full-time and Part-time)

- ◇ Post-Retirement Employees shall acquire annual leave at the rate of one hour of annual leave for each 13 hours of a regularly scheduled tour of duty projected for the contract year on the first day of the contract year. (Not to exceed 20 days per contract year).
- ◇ In the case that the number of worked days (note 1) in the last 12 months or the last contract year is less than 80% of total working days (note 2), annual leave is not acquired for a year in the first year of the contract.
- ◇ If number of non-worked days is 80% or more of the total working days in the previous 12 months or previous contract year due to a medical reason, it is possible to take one day (8 hours) of annual leave per 30 calendar days actually worked in the new contract year (for part time employees, 1 hour per 22 hours of regularly scheduled work hours). In this case, rest days, non-work days (excluding part-time employees), holidays (excluding part-time employees) and days used for annual leave are considered to be actually worked as well as actually worked days in the schedule. Unused leave as of the end of the last contract is added to the annual leave in the new contract year. However, the total should not exceed thirty 8-hour work days a year in any case.
- ◇ In the case of an employee who was rehired as post-retirement employee and his/her employment is regarded to be continuous, unused leave is lost on the earlier of the day after 2 years since he/she acquired the leave or the last day of continue employment.

(Note 1) Number of worked days includes days for all paid leave (excluding sick leave for non-duty connected illness or injury), leave without pay for duty or commutation connected illness or injury, child medical care leave, family medical care leave, child-care leave, family-care leave and social contribution leave. However, rest days, non-work days and worked days on holidays are not included.

(Note 2) Total working days = all calendar days in the covered period — rest days, non-work days, holidays, days on which work are not allowed for the convenience of USFJ, strike periods, days of absence due to unavoidable situations

(c) Trial Period Employee

- ◇ A full-time employee shall acquire one 8-hour day of leave for each 30 calendar-day period served during his/her trial period. However, an employee whose trial period has been extended in excess of 6 months and who has worked 80% or more of the total working days shall acquire additional days of annual leave equal to the difference between the 10 days annual leave and the number of days of annual leave acquired during the preceding 6 months.
- ◇ A part-time employee shall acquire one hour for each 22 hours of the regularly scheduled tour of duty for each 30 calendar-day period served during his/her trial period. However, an employee whose trial period has been extended in excess of 6 months and who has worked 80% or more of the total working days shall acquire additional hours of annual leave equal to the difference between hours equivalent to the regularly scheduled work hours of the 10 days of annual leave and the number of hours of annual leave acquired during the preceding 6 months.
- ◇ When a trial period employee's status becomes permanent, he/she shall acquire annual leave at the rate of 20/12ths of the month of conversion and remaining months of the calendar year. For example, in case of conversion to a permanent employee: On 1 March, he/she shall acquire 17 hours of annual leave ($10 \times \frac{20}{12} = 16.666\ldots$). If the employee has unused annual leave during the trial period, the unused annual leave will be added to the 17 days of annual leave entitlement, but the number of days in excess of the 20 day annual leave entitlement shall be forfeited. For example, if the employee does not use 4 days of annual leave during the trial period, the excess of one day (8hours) leave shall be forfeited.

(d) Limited Term Employee

- ◇ Full-time and part-time employees shall acquire a certain number of days of leave depending on the work days or time as shown in the table below for each continuous work period, if he/she has been continuously employed for 6 months and has worked 80% or more of the total working days.

Number of weekly scheduled work days	Number of annual scheduled work days	Length of continuous service						
		6 mo.	1 yr. 6 mo.	2 yr. 6 mo.	3 yr. 6 mo.	4 yr. 6 mo.	5 yr. 6 mo.	6yr. 6mo.or more
【5 days per week or more , or 30 hours per week or more】								
5 days	—	10 days	11 days	12 days	14 days	16 days	18 days	20 days
【4 days per week or less and less than 30 hours per week】								
4 days	169～216 days	7 days	8 days	9 days	10 days	12 days	13 days	15 days
3 days	121～168 days	5 days	6 days	7 days	8 days	9 days	10 days	11 days
2 days	73～120 days	3 days	4 days	4 days	5 days	6 days	6 days	7 days
1 day	48～72 days	1 day	2 days	2 days	2 days	3 days	3 days	3 days

B. Summer Leave (3 Consecutive work days)

- ◇ A period that does not exceed 3 consecutive work days, excluding non-work days, rest days or holidays, during the period from 1 May through 30 September.
- ◇ A trial period employee who has worked for a period of three months or more, upon request, shall be authorized Summer Leave.
- ◇ No employee may take more than three work days of summer leave in any one calendar year, even with a break in service or change in employment category.
- ※ Leave days may be changed due to mission requirement.

C. Sick Leave due to a non-duty connected illness or injury (90 days of leave with pay, one year and 6 months of leave without pay)

- ◇ A medical certificate is required for a leave of a day or more. (For a fracture, dislocation, bruise and sprain, a certificate issued by a judo therapist is acceptable.)
- ◇ When you become capable of work during the leave based on the doctor's diagnosis, please request promptly a return to your duty with a medical certificate (or certificate from the judo therapist).
- ◇ Used sick leaves, with or without pay, shall be excluded from the computation of step increase period in the Longevity Step Increase.
- ◇ One half of the period of leave without pay shall be credited towards the retirement allowance accrual.
- ◇ Non-duty connected tuberculosis is treated differently from the

- above.
- ◇ Disability benefits are paid from USFJ Employee's Health Insurance Society fund during the leave without pay period. Please see "Chapter 8 Social Insurance (Injury and Disease Allowance) for detail.
- ◇ A part of summer and year-end allowances are paid during leave without pay period, only if the leave without pay does not exceed 180 days.
- ◇ Trial period employees who have served at least 90 work days will be continued on the payroll in a sick leave status for the duration of their incapacitation, not to exceed a period of 90 calendar days. Those who have not served 90 or more workdays will be terminated at the end of their 90 calendar day sick leave period or at the expiration of their trial period, whichever is earlier.
- ◇ For a post-retirement employee, a new set of 90-calendar days sick leave is granted for one illness/injury on the initial employment after the advanced age termination. During the subsequent reemployment period as a post-retirement employee (up to age 65), the number of sick leave days taken for each illness/injury will be added up.

D. Sick Leave for Duty or Commutation Connected Illness or Injury (90 days of leave with pay)

- ◇ The entire period of leave without pay is included in the calculation of retirement allowance.
- ◇ During the leave without pay period, temporary disability compensation benefit or compensation for absence from work is paid.
- ◇ Summer and year-end allowance shall be paid in full while the employee is on leave without pay.
- ◇ If a permanent employee or trial period employee is still incapacitated on the day when the sick leave period expires, the employee will be considered as employed under the incapacitated period or on leave without pay, during the period not to exceed three years since the commencement of medical treatment.

E. Sick Leave for Menstrual Reasons (paid leave)

- ◇ Female employees who have severe difficulty in working during menstrual periods may take one day of leave a month (medical certificate is not necessary).

F. Marriage Leave (5 calendar days)

- ◇ An employee shall be authorized marriage leave for a period not to exceed five consecutive days during the period from five calendar days prior to the date of marriage to one month following the date of

marriage.

- ◇ The term “date of marriage” may be the “date of wedding ceremony” or the “date when the municipal office accepted the notification of marriage”. Duration between two dates must not exceed one year, except for cases when supervisor approves beyond this period due to unavoidable circumstances. You need to submit a copy of the “marriage registration” within one month of the day of marriage.
- ◇ The date when the public office accepted the marriage report must be after the date of hiring.

G. Pregnancy Leave (For 6 weeks prior to birth and 8 weeks after childbirth)

- ◇ For a multiple pregnancy, the employee can take leave from up to 14 weeks prior to birth.
- ◇ The date of the 6 week pregnancy leave prior to child birth. Normally begins from 41 calendar days prior to the day before the expected date of natural childbirth (97 calendar days for multiple pregnancies). Normally, the due date is the date of natural child birth however, In the case of induced childbirth (e.g., Caesarean section), and the delivery date is determined in advance by an employee’s physician, such induced childbirth date may be considered as the expected date of childbirth to count as the beginning date of leave at employee’s request.
- ◇ Limited term employees shall be authorized to take pregnancy leave without pay.
- ◇ Authorized for childbirth on and after 4 months (85 days) of pregnancy, Including stillbirth or abortion.

H. Spouse’s Childbirth Leave (2 days)

- ◇ An employee shall be authorized spouse’s childbirth leave with pay when the employee’s wife (to include a common law wife) gives birth to a child during the period starting from the date of the wife’s confinement (the day she enters a medical facility for the purpose of delivery) until the date 2 weeks after the date of birth. Request shall be accompanied by a physician’s or licensed midwife’s certificate of such pregnancy. The 2 days of leave need not be consecutive.

I. Child-Care Leave (Father can take, too.) (Without pay)

- ◇ From the day of birth until the day prior to the first birthday of the

employee's child(ren) (※see definition of "Child(ren)"). (Leave may be granted in case the spouse is a full-time homemaker or is on his/her child-care leave.) However, leave may be extended until the day before child reaches 1 year 6 months for either of the following reasons:

Also, leave may be further extended until 1 day prior to the child(ren)'s second birthday if either the employee or the spouse is still on Child-Care Leave 1 day prior to the date on which the child reaches the age of 1 year and 6 months for either of the following reasons:

- (a) You are on a waiting list of a day-care center.
- (b) When the spouse, who is supposed to rear the child i) died, ii) has difficulty rearing or is unable to rear due to injury or illness, iii) lives separately due to divorce etc., or iv) is expected to deliver a child within six weeks (fourteen weeks for multiple pregnancy) or within 8 weeks since childbirth.
- ◇ When the spouse takes child-care leave to rear the child on any days prior to the first birthday of the employee's child(ren) (※see — definition of "Child(ren)"), it is possible to take the leave until the day before the child reaches 1 year and 2 months by request, as long as the total child-care leave is within 1 year. The first day of the scheduled child-care leave should be on or before the first birthday of the child and on or after the first day of the child-care leave period which the spouse takes.
- ◇ You may change the period of child-care leave only once.
- ◇ During the leave without pay, the child-care leave basic benefit is provided if the requirement is met. Please see "Chapter 8 Social Insurance (Child-care leave benefit) for details.
- ◇ This leave affects summer and year-end allowances and longevity step increases etc. Please see "Chapter 3 Pay System" for details
- ◇ A trial period employee who is on Child-care Leave shall be terminated at the expiration of the trial period if the employee has not served 90 workdays.

※ "Child(ren)" means

- Child(ren) of the employee residing with the employee
- Those adopted by the employee residing with the employee
- Those in a relationship equivalent to a parent-child relationship with the employee such as those in custody for special adoption
- Those entrusted to a foster parent for adoption

- (Note 1) The employee shall submit request one month prior to the commencement date of the Child-Care Leave and be approved by the supervisor. The request for a 6 months extension needs to be made at

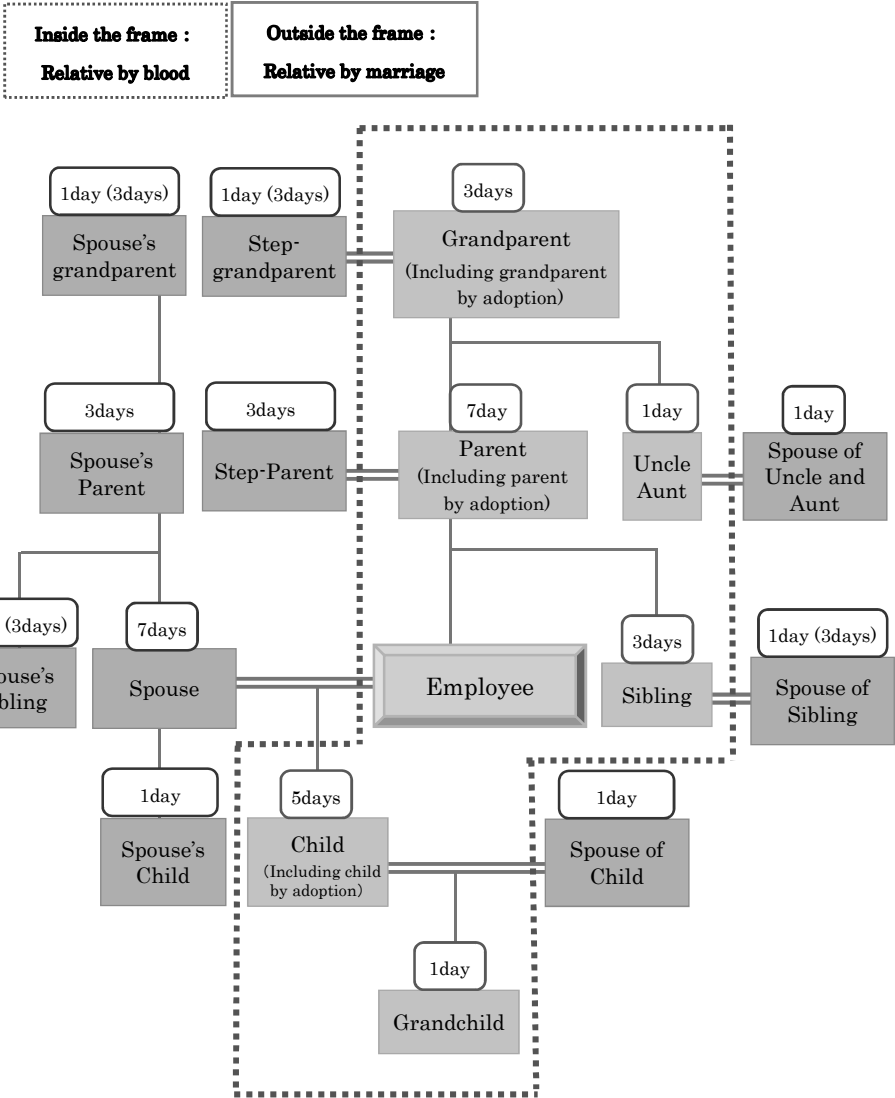
- least two weeks prior to the commencement date.
- (Note 2) The employee will attach to the application any substantiating documentation such as a physician's certificate, resident registration certificate (Permanent residence and Individual Number (My Number) information are not needed), legal adoption certificate, etc. or a certificate authorizing the child(ren) to be in a relationship equivalent to a parent-child relationship with the employee.
- (Note 3) Change of the child-care leave period: To change the starting date, the employee shall request at least one week in advance. To change the ending date, the employee shall request at least one month in advance.
- (Note 4) Reapplication: The employee shall be authorized to reapply for Child-Care Leave at least one week prior. Employees who have completed child-care leave may also make a reapplication within 8 weeks after child birth.

J. Reduced Work Hours (Childcare) (Fathers may take) (Without Pay)

- ◇ From the date of birth until the day prior to the third birthday of the employee's child(ren) (※see definition of "Child(ren)").
 - ◇ The employee may change the period of reduced work hours only once.
 - ◇ The employee may request reduced work hours up to two hours a day in 30 minute increments.
 - ◇ Such reduction may be made at the beginning and/or at the end of the normally scheduled workday. Remaining work hours must be at least 6 hours a day.
 - ◇ It affects the employees' longevity step increase. Please see "Chapter 3 Pay System" for details.
- (Note 1) The employee shall request at least one month prior to the commencement date of the Reduced Work Hours and be approved by the supervisor.
- (Note 2) The employee will attach to the application any substantiating documentation such as a physician's certificate, resident registration certificate (Permanent residence and Individual Number (My Number) information are not needed), legal adoption certificate, etc. or a certificate authorizing the child(ren) to be in a relationship equivalent to a parent-child relationship with the employee.
- (Note 3) Change of the reduced work hour period: To change the starting date, the employee shall request at least one week in advance. To change the ending date, the employee request at least one month in advance.
- (Note 4) Reapplication: The employee shall be authorized to reapply for the Reduced Work Hours at least one week in advance. Employees who have completed child-care leave may also make a reapplication within 8 weeks after child birth.

K. Mourning Leave

- ◇ When an employee’s spouse, relative by blood, adoption, or marriage passes away, the following consecutive leave days can be taken.
- ◇ Please make the request for leave immediately after you have learned about the death.

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- (Note 1) If the person live in the same household as the employee as members of his/her household, the number of days in parentheses applies.
- (Note 2) The employee shall submit a “Leave Application (USFJ Form 23EJ)” and a “Mourning Leave Certificate (USFJ Form 443EJ)”. Normally, it is not necessary to submit official documents such as death certificate, funeral letter or burial certificate to verify the relationship of the deceased with the employee; however, the supervisor may require those documents.
- (Note 3) An employee who is required to travel in connection with a funeral, including claiming the body, may be authorized additional leave with pay for the minimum number of travel time required for the trip.
 Travel to overseas : up to 2 days (Roundtrip to and from the port of airfield of embarkation.)
 Travel to domestic destination (outside of commuting distance) : up to 1day (Roundtrip)
 (Commuting distance is within 2hours from the workplace to the destination)
- (Note 4) Date of death is not always the beginning date of mourning leave.
- (Note 5) Not applicable to the case of a stillbirth.

L. Parent’s Memorial Leave (※Due to mission requirement, the supervisor may alter the date of leave requested by the employee, taking into consideration the employee’s desire.)

- ◇ Employees shall be authorized one day of parent’s memorial leave with pay a year for each parent, to attend a special memorial ceremony of employees’ deceased parent(s) within 15 years of death. However, for the first year after the death, such leave shall be authorized on not more than two occasions, one day each.
- ◇ The spouse’s parents are not included in the subject.
- ◇ Please submit a leave application to the supervisor at least ten days in advance of the desired date.
- ◇ Certification of the memorial ceremony is required.

M. Bone Marrow Donor’s Leave

- ◇ An employee shall, upon request, be authorized bone marrow donor’s leave with pay provided that the donation is for a person other than the employee’s spouse, parent, child or sibling. If the donation is for the employee’s spouse, parent, child or sibling, sick leave may be authorized.
- ◇ The leave shall be authorized for the period required, not to exceed 1 day for each actual visiting time necessary, for registration, testing, counseling, and health examination; and not to exceed 7 calendar days for hospitalization for bone marrow transplantation and after

- ◇ **checkup.**
- ◇ Following the period of leave, the employee shall submit a certificate issued by the registered organization, the medical institution (Japan Red Cross Society, official bone marrow data centers, such as a public health center) or the Japan Marrow Donor Foundation.

N. Family-Care Leave (Without pay)

- ◇ For each applicable family member, family-care leave without pay is authorized not to exceed a total of 6 months for permanent employees, up to a total of 93 calendar days for trial period, post-retirement and limited term employees.
Family-care leave may be divided up to 3 times as long as the total duration does not exceed maximum duration as above.
- ◇ **Applicable family member**
To care for following applicable family member, requiring constant care over a period of two weeks or more: Employee's spouse including common law spouse, employee's or spouse's parent, employee's child, employee's grandparent, sibling, or grandchild who is residing with and supported by the employee
- ◇ During the leave without pay, if the employee meets certain conditions, the Family-Care Leave Benefit is paid from the Employment Insurance. Please see "Chapter 8 Social Insurance (4 (5) D Family-care leave benefit)" for details.
- ◇ It affects computation of summer and year-end allowance, longevity step increase etc. Please see "Chapter 3 Pay System" for details.

(Notes) Submit a Leave Application (USFJ Form23EJ) and an Attachment to Family-Care/Family Medical Care Leave (USFJ Form 443EJ) at least 2 weeks prior to your requested leave date. Basically, substantiating documents such as a notification which certifies required care, a physician's certificate, resident registration certificate (Permanent residence and Individual Number (My Number) information are not needed), legal adoption certificate are not necessary, but they may be requested by your supervisor as required.

O. Reduced Work Hours for Family-Care (Without Pay)

- ◇ Reduced work hours without pay is authorized 2 or more times separately from family-care leave for each applicable family member for a period not to exceed 3 consecutive years from the approved commencement date.
- ◇ You may request reduced work hours up to 2 hours a day in 30 minutes increments. Such reduction may be made at the beginning

and/or at the end of the normally scheduled workday. However, the remaining work hours must be at least six hours a day.

- ◇ It affects computation of longevity step increase. Please see “Chapter 3 Pay System” for details.

(Note 1) Submit a Leave Application (USFJ Form 23EJ) and an Attachment to Family-Care/Family Medical Care Leave (USFJ Form 443EJ) at least 2 weeks prior to your requested leave date. Basically, substantiating documents such as a notification which certifies required care, a physician’s certificate, resident registration certificate (Permanent residence and Individual Number (My Number) information are not needed), legal adoption certificate are not necessary, but they may be requested by your supervisor as required.

(Note 2) The definition of “Applicable family member of RWH for family-care” is same as that of family-care leave.

P. Child Medical Care Leave (With Pay Partially)

- ◇ Upon application, an employee may take a Child Medical Care Leave with pay not to exceed 24 hours per year for 1 applicable child, 48 hours for 2 or more applicable children, who has not reached elementary school age to care for the child (ren) (※see definition of “child(ren)”) who is (are) injured or ill, or to take necessary care to prevent the child(ren) from developing an illness. If this period of time is exceeded, an employee may take Child Medical Care Leave without pay not to exceed 16 hours per year for 1 applicable child, 32 hours for 2 or more applicable children.

- ◇ It does not affect the computation of summer and year-end allowance, retirement allowance, longevity step increase etc. Please see “Chapter 3 Pay System” for details.

(Note) Submit a Leave Application and an Application for Child Medical Care Leave (USFJ Form 440EJ). Basically, substantiating documents such as a physician’s certificate, resident registration certificate (Permanent residence and Individual Number (My Number) information is not needed), legal adoption certificate are not necessary, but they may be requested by your supervisor as required.

Q. Family Medical Care Leave (With Pay Partially)

- ◇ Upon application, an employee may take a Family Medical Care Leave with pay not to exceed 24 hours per year for 1 applicable family member, 48 hours for 2 or more applicable family member. If this period of time is exceeded, an employee may take a Family Medical Care Leave without pay not to exceed 16 hours per year for 1 applicable family member, 32 hours for 2 or more applicable family

- members as family medical care leave without pay.
- ◇ It does not affect computation of summer and year-end allowance, retirement allowance, longevity step increase etc. Please see “Chapter 3 Pay System” for details.
- (Note 1) The definition of “applicable family members” and “condition of need for long-term care” is the same as that for Family-care Leave.
- (Note 2) Submit a Leave Application and an Attachment to Family-Care/Family Medical Care Leave (USFJ Form 443EJ). Basically, substantiating documents such as a notification which certifies required care, a physician’s certificate, resident registration certificate (Permanent residence and Individual Number (My Number) information is not needed), legal adoption certificate are not necessary, but they may be requested by your supervisor as required.

R. Administrative Leave (It may not be applicable depending on the type of employment.)

- ◇ To participate in administrative remedial procedures
- ◇ To participate in grievance procedures
- ◇ When involved in a reduction in force (3 days in the advance notice period)
- ◇ To vote in general elections for national, prefectural, or municipal elections. (Maximum: 4 hours)
- ◇ When away from work at the request of the US side.
- ◇ When subpoenaed by the Diet, a court, or other public body having the power of subpoena, or when court attendance is required by US side(Excluding the case when the employee becomes a defendant, plaintiff or suspect for private cause and when the employee can refuse to appear.)
- ◇ When undergoing medical examination, immunization or medical interview with a physician required under the contract.
- ◇ Absence due to stoppage of transportation due to emergency causes and inability to report for work because of such stoppage.
- ◇ Absence due to earthquake, typhoon, fire or other natural calamity.
- ◇ Absence to repair damage to employee’s residence due to natural calamity.
- ◇ Absence due to attendance as an officially elected delegate at a Health Insurance Society (HIS) meetings and/or inspections.
- ◇ Absence due to quarantine, when an appropriate Japanese Government official duly can certify it.
- ◇ When employees who are involved in child-care services go to the Municipal Police at the request of the US side.
- ◇ When employees use granted time-off award

- ◇ The US side approves on a case-by-case basis for reasons that are not listed above.

(Note 1) All leaves listed above are leaves with pay, unless mentioned otherwise. A Leave Application form must be submitted.

(Note 2) Leaves other than listed above are leave without pay and given when it does not affect the normal operation of the workplace. In this case, an employee must obtain an approval from his/her supervisor in advance. If there is no approval, the absence is treated as an unexcused absence and employee may be subject to a remedial action.

S. Self-Development Leave (Without Pay)

- ◇ Permanent employees who have been on the payroll for two years or more may be authorized this leave not to exceed 2 years for studying at a college, etc. (3 years as particularly required) and not to exceed 3 years for participating in an international contribution activity.
 - ◇ The employee has to submit a Leave Application, “Application for Self-Development Leave (Form 9), and substantiating documents at least a month prior to the commencement date for the supervisor’s approval.
 - ◇ The employee may request, one time only, an extension of the period of the leave within the period provided.
 - ◇ The employee on the leave must report the status of his/her study at the college, etc. or international contribution activity when the supervisor requests, or when the employee stops studying at the college, etc. or international contribution activity.
 - ◇ It affects computation of summer and year-end allowances, retirement allowance, longevity step increase, etc. Please see “Chapter 3 Pay System” for detail.
- (Note) Attach substantiating documents to the leave application and a completed USFJ Form 441EJ of “Application for Self-Development Leave”.

T. Social Contribution Leave (Without Pay)

- ◇ Permanent employees (including trial period employees and post-retirement) shall be authorized leave for a period not to exceed 5 days per year when such employees conduct the following social contribution activities, voluntarily and without any reward (excluding activities that only support the employee’s relatives).
- ◇ The employee has to submit a Leave Application, “Social Contribution Activity Plan (Form 10), and substantiating documents
 - ① Activities which support victims in affected areas or its surrounding areas where a disaster of considerable magnitude

- occurred by an earthquake, rainstorm, eruption, etc.
- ② Activities at medical/protective care institutions for the physically handicapped, special nursing homes for the elderly, etc.
- ③ Nursing and/or other activities which support daily lives of those who are constantly having difficulty leading their daily lives due to their physical or mental handicap, or injury or disease.
- ◇ Upon application of the leave, employees have to submit their volunteer activity plan which states the period, type, location, description, etc. of their activities.
- ◇ Social contribution leave may be used consecutively or separately. However, even if an employee used a portion of a scheduled work day, it would be counted as one used day.
- ◇ It does not affect computation of summer and year-end allowances, retirement allowance, longevity step increase, etc. Please see “Chapter 3 Pay System” for detail.
- (Note) Attach substantiating documents to the leave application and a completed USFJ Form 442EJ of “Social Contribution Activity Plan”.

Chapter 5

Disciplinary Actions

1 Employee's Offenses and Disciplinary Actions

(1) Offenses and Disciplinary Actions

Employees are obligated to maintain discipline and general order at the workplace. When an employee commits an offense in violation of these obligations of compliance, disciplinary action will be taken. This disciplinary action is intended to correct the employee and to maintain general order and morale within the workplace. Therefore, when verbal admonition is sufficient to correct the employee; these procedures need not be followed.

Please note that the acts of power harassing other employees at the workplace is also subject to disciplinary action.

(2) Types of Disciplinary Actions

One of the following actions may be taken as a disciplinary action against an offense. When an employee receives a fine or suspension as a disciplinary action, the timeframe for employee's next longevity step increase is adjusted.

A. Official Reprimand

An official reprimand is a formal letter to an employee on the subject of misconduct, inadequate performance, or repeated infractions of a lesser nature and corrective action required.

B. Fine

A fine is a temporary reduction in pay of not to exceed one-half of an average day's wage for each offense imposed. The sum of the amounts reduced shall not exceed one tenth of the total wages of the month when such reduction was implemented. When the sum of the amount exceeds 10%, the reduction will be taken from subsequent monthly wages.

C. Suspension

A suspension is a temporary non-pay status and enforced absence from work not to exceed 30 calendar days when range of penalty is up to suspension or not to exceed three months when range of penalty is up to and including removal.

D. Removal

A removal is enforced termination of employment for an offense.

(3) Reckoning Period

The reckoning period means the period immediately following effective date of the penalty. If additional offenses are committed, within such period, the previous offenses, regardless of which offense is committed, shall be reckoned in order to determine how many offenses have been committed by the employee thereafter.

(4) Procedures for Disciplinary Actions

The procedures for remedial action towards an offense are as follows:

A. Report of Alleged Offense

If the responsible supervisor determines that Disciplinary Action is necessary, he/she will prepare a "Report of Alleged Offense" and submit it to the Contracting Officer's Representative (for MLC employees) or USFJ Personnel Officer (for IHA employees). Where the Japanese-side is consulted by an employee on an allegation of power harassment by another employee at the workplace, and when the Japanese-side conducts fact finding/interview with the employees involved and believes that disciplinary action is necessary, the Japanese-side will submit a fact finding report with evidence to the Contracting Officer's Representative or USFJ Personnel Officer. The Contracting Officer's Representative or USFJ Personnel Officer will have the responsible official review the report, conduct an investigation if necessary, and if the responsible official determines that the contents of reports are consistent and determines that disciplinary action is required, he/she will submit a "Report of Alleged Offense" to the Contracting Officer's Representative or USFJ Personnel Officer.

B. Investigation, Charge of Offense

In order to determine whether or not charges will be filed against the employee, the investigating officer will conduct an investigation of the "Report of Alleged Offense" and submit the investigation report to the Contracting Officer's Representative or USFJ Personnel Officer. The investigation will include questioning of the employee, and the employee may present his/her position, including submission of documentary evidence, in support of his/her statement. If the Contracting Officer's Representative or USFJ Personnel Officer finds that there has been a violation based on the investigation report, the Contracting Officer's Representative or USFJ Personnel Officer will prepare a "Charge of Offense" and send it to the Japanese-side. The Japanese-side will deliver the "Charge of Offense" to the employee.

C. Reply

The employee can submit a "Reply" in writing in Japanese or English and "additional written evidence in support of the reply" to the Japanese-side within 7 days following receipt of

such charges. The Japanese-side submits the employee's reply to the Contracting Officer's Representative or USFJ Personnel Officer.

D. Consultation and Request

The Contracting Officer's Representative or USFJ Personnel Officer will confer with the Japanese-side as to the guilt of the employee and a reasonable penalty to be imposed. After the consultation, the Contracting Officer's Representative or USFJ Personnel Officer will submit a request for the personnel action required to the Japanese-side.

E. Notice to Employee

The employee will be notified of the findings by the issuance of "Notice of Remedial Action", which will be delivered to the employee by the Japanese-side.

(5) Rules of conduct (★)

The following are rules of conduct applicable to all USFJ employees.

1	Safeguarding Protected Information : The official records and business of USFJ will not be disclosed to anyone or made the subject of conversation outside of the office or area of primary interest, nor in such office or area of primary interest, except so far as necessary to the proper discharge of official duties and then only to authorized persons.
2	Speeches and Articles. : Speeches and articles for publication pertaining to the USFJ installations and operations, whether in an official or private capacity, are subject to the security regulations of USFJ and any applicable requirements for clearance by security and/or information service officials of USFJ.
3	Letters and Petitions : While it is the desire of USFJ that employees seek to resolve any problem or grievance locally and within the purview of grievance procedures established for that purpose (See Chapter 6), any employee exercising his/her right to correspond with representatives of the Government of Japan, or higher echelon of command within the USFJ, shall be free from restraint or coercions. However, US Forces materials, equipment, and/or time will not be used by employees in connection with such letters, petitions, and/or representations.
4	Private Employment and Interests : a. Employees may engage in private employment (with or without compensation), acquire private interests in businesses, hold public office, etc., provided such employment or interests will not: (1) Interfere with the efficient performance of their duties as personnel utilized by USFJ. (2) Conflict with or give rise to suspicion of conflict with the interests of USFJ, or (3) Bring discredit upon or cause criticism of USFJ.

	b. Employees who are in doubt about specific standards of conduct are expected to consult their supervisors who in turn will consult appropriate CORs as necessary.
5	<p>Gifts and Services :</p> <p>Employees and applicants will not solicit contributions nor make donations for a gift or present to another employee or official for the purpose of obtaining any form of preferential treatment or consideration. Employees and officials will not solicit or will not accept directly or indirectly any money, or other thing of value for the purpose of having their official decisions or actions influenced thereby, or for giving, procuring, or aiding to procure a position, contract, or any employee to perform personal service not connected with official duties.</p>
6	<p>Canvassing, Soliciting, and Peddling :</p> <p>Fund raising activities among employees on USFJ installations are restricted to the solicitation and/or canvassing of voluntary donations for approved non-profit charitable or welfare programs which will be conducted in accordance with the rules established for such projects by each USFJ installation. The peddling of merchandises and services among employees on a USFJ installation is prohibited.</p>
7	<p>Unauthorized Absence from Duty :</p> <p>Employees are required to obtain approval of any absence from duty. Any absence which is not approved or excused will be charged as absence without leave on the time and attendance report.</p>
8	<p>Gambling. :</p> <p>Employees are strictly prohibited from participation in, promotion of, or assisting in gambling activities, organized or otherwise, during duty hours or on USFJ facilities and areas.</p>
9	<p>Disorderly Conduct :</p> <p>Employees are strictly prohibited from rude or boisterous play, fighting, stalking, bullying, abuse of power (power harassment), threatening or inflicting bodily harm to another, physical resistance to competent authority; any violent act or disrespectful, abusive, or offensive language; and quarreling, or inciting to quarrel, while on a USFJ facilities and areas.</p>
10	<p>Activities by Non-U.S. Organizations and Personnel :</p> <p>In accordance with the provisions of Article III, paragraph 1, of the Status of Forces Agreement, activities by non-United States organizations and personnel within the facilities and areas furnished to the United States by the Government of Japan, will be permitted only as specifically authorized by the responsible United States authorities.</p>
11	<p>Use of Intoxicants and Illegal and/or Controlled Substances :</p> <p>Employees are strictly prohibited from drinking, using, possessing, distributing, or selling intoxicants, illegal and/or controlled substances, during duty hours, or at any time within USFJ facilities and areas including authorized lunch periods and/or rest periods occurring during work shift. Employees will not report to duty while under the influence of intoxicants or illegal and/or controlled substances.</p>
12	<p>Government Property :</p> <p>Employees are expected to provide maximum protection to property issued for use in the performance of their duties to include the assurance that the use of such property is for officially authorized purposes only. The loss of, damage to,</p>

	unauthorized use of, or the willful destruction of government property, records, or information maintained by USFJ are prohibited.
13	<p>Sexual Harassment :</p> <p>Employees will not sexually harass others by sexual language and/or behavior which makes other people feel uncomfortable within, or other employees outside USFJ facilities and areas.</p>
14	<p>Nepotism :</p> <p>A person who is authorized to approve or influence any personnel action or who, in the performance of his/her duties, makes recommendations or approves the evaluation of another person is prohibited from endorsing or selecting a relative.</p>
15	<p>Discrimination :</p> <p>Employees are prohibited from discriminating against others based on race, color, religion, sex, national or geographic origin, age or handicapping condition. This also includes making racial or ethnic slurs or disseminating literature containing such slurs.</p>
16	<p>Merchandise Control Violation :</p> <p>Employees are prohibited from purchasing or receiving items for the purpose of resale, the production of income, trade, barter, transfer, delivery, pawning or otherwise disposing of items which have been exempt from customs duties under Article XI of the Status of Forces Agreement between the Government of the United States and Japan. Bona fide gifts received by the employee as an extension of normal social courtesies or those given which are recognized as prevailing practice in Japan as permitted by the law are exceptions. Bona fide gifts will be of nominal value (\$250.00 or less) and are transferred to another without actual or anticipated compensation or special favor.</p>
17	<p>Supervisory Responsibility :</p> <p>Supervisors are required to be creditable and are expected to be models of high standards of ethics. They will behave in an honest, fair, and ethical manner, and show consistency in words and actions when directing and controlling work of employees</p>
18	<p>Others :</p> <p>Employees will not commit offense listed below in paragraph (6), in addition to those provided in paragraphs 1 through 17.</p>

(6) Types of Offenses and Disciplinary Actions

The types of offenses and disciplinary actions are shown in below Table. Offenses not specifically listed the Table will be compared with analogous listed offenses to determine penalties.

TABLE OF OFFENSES AND PENALTIES		
Number Offense	OFFENSE AND PENALTY	RECKONING PERIOD
1. Absence without leave		
1st	Official reprimand to fine	1 year
2nd	Official reprimand to suspension	
3rd	Fine to Suspension	
Explanation: Unauthorized or unexcused absence of one or more continuous days. Removal may also be effected in the case a total number of absent days reaches 14 continuous days. (Refer to Offense #2, Abandonment of Position)		
2. Abandonment of Position		
1st	Removal	Indefinite
Explanation: Unauthorized or unexcused absence of 14 or more continuous days.		
3. Tardiness or Leaving the Workplace Early		
1st	Official reprimand	1 year
2nd	Official reprimand to fine	
3rd	Fine to suspension	
Explanation: Counseling or an oral admonishment is normally used for a first occurrence of tardiness. Tardiness of one-half hour or more, leaving the job early without permission, delayed return from lunch, unauthorized absence of less than one regularly scheduled work shift.		
4. Failure in Duty		
	4a. Loafing, sleeping on duty, personal business	
1st	Official reprimand	1 year
2nd	Official reprimand to suspension	
3rd	Fine to Suspension	
	4b. When such action resulted in serious injury, loss of life, or major damage to property	
1st	Suspension to Removal	3 years
2nd	Removal	
Explanation: Unauthorized or unexcused failure in duty, failure or delay in carrying out work assignment or instruction, such as sleeping on duty, personal reading, personal business and leaving the workplace, which interferes with operations of duties.		

5. Misuse of Government Equipment		
1st	Official reprimand to suspension	1 year
2nd	Fine to suspension	
3rd	Suspension to Removal	
Explanation: Use of government equipment improperly as outlined in manufacturer's specifications, manufacturer's instructions, headquarters or local orders or instructions, etc. Equipment includes but not limited to computers, motor vehicles, airplanes, tools, office equipment, etc. Offense #8 is the appropriate offense to be used when the misuse results in significant damage to the equipment. When the misuse of government property results in unauthorized disclosure of information, then offense #19 should be used to determine the corrective action required.		
Removal Authority: As an exception to the above, removal may be effected on the first or second offense where the offense is considered to be a grave risk within the context of the military environment because the employee's behavior, direct or indirect, resulted in negatively impacting the morale of the active duty or civilian personnel, bringing harm to personnel or damaging property, the operation of the work place or mission.		
6. Abuse of/False Application of Leave/False Report, etc.		
1st	Official reprimand to suspension	1 year
2nd	Fine to suspension	
3rd	Suspension to removal	
Explanation: False application for leave, such as sick leave, not reporting for work under pretext of being sick, presenting falsified medical certificates, altering medical certificates, etc. Failure to request leave according to established procedures. Deliberate misrepresentation; falsification, exaggeration or concealment of a material fact in connection with any official document; withholding of material facts in connection with matters under official investigation.		
Removal Authority: As an exception to the above, removal may be effected on the first or second offense where the offense is considered to be a grave risk within the context of the military environment because the employee's behavior, direct or indirect, resulted in negatively impacting the morale of the active duty or civilian personnel, bringing harm to personnel or damaging property, the operation of the work place or mission.		
7. Indolence		
1st	Official reprimand	1 year
2nd	Official reprimand to suspension	
3rd	Fine to suspension	
Explanation: Intentional delay or failure to carry out assigned work or instructions in a reasonable period of time. Non-performance related.		

8. Loss of Property		
1st	Official reprimand to removal	1 year
2nd	Fine to removal	
3rd	Suspension to removal	
Explanation: Loss of, damage to or destruction of property (including motor vehicles and aircraft), records or information maintained by USFJ or the property of others in a USFJ facility. When loss or damage is significant and there is deliberate failure in following operational procedures in place or when deliberate misuse of Government property of significant value is involved, removal may be effected on first offense.		
9. Theft		
1st	Official reprimand to removal	Indefinite
2nd	Fine to removal	
3rd	Removal	
Explanation: Actual or attempted misappropriation, theft or cheating (including dishonest receipt) or unauthorized use of the property, records, information, and/or resources maintained by USFJ or the property of others in a USFJ facility.		
10. Disobedience to Orders		
1st	Official reprimand to suspension	1 year
2nd	Fine to removal	
3rd	Suspension to removal	
Explanation: Deliberate refusal in carrying out any proper order; insubordination, including failure to follow local or higher level policy; refusal to testify or cooperate in an inquiry, investigation, or other official proceeding.		
11. Disorderly Conduct		
	11a. Offensive acts or language which adversely affect production, discipline or morale	
1st	Official reprimand to suspension	1 year
2nd	Fine to suspension	
3rd	Suspension to removal	
	11b. Violent, threatening or criminal behavior	
1st	Official reprimand to removal	Indefinite
2nd	Suspension to removal	
3rd	Removal	

Explanation: a. Rude, boisterous play which adversely affects production, discipline or morale; use of abusive or offensive language; quarreling or inciting to quarrel; interfering with the production of others. Making false, malicious, or unfounded statements against other employees, supervisors, other officials, or subordinates.

b. Fighting, stalking, bullying, abuse of power (power harassment), intimidation, threatening (includes death threat) or inflicting bodily harm on another, possessing dangerous weapons, physical resistance to competent authority or indecent or immoral conduct and acts in violation of Japanese criminal law or local ordinance, while on or off duty; committing a crime and/or acts that may cause discredit upon position or USFJ within or outside USFJ facilities and areas.

12. Violation of Safety Practices and Regulations

	12a. Failure to observe safety practices	
1st	Official reprimand to suspension	1 year
2nd	Fine to suspension	
3rd	Suspension to removal	
	12b. When failure to observe regulations resulted in serious injury, loss of life, or major damage to property	
1st	Suspension to removal	3 years
2nd	Removal	

Explanation: Failure to observe safety regulations including failure to use safety equipment such as eye protection devices and failure to comply with hearing conservation program requirements.

13. Violation of Vehicle Regulations

	13a. Minor property damage or no injury	
1st	Official reprimand to suspension	1 year
2nd	Fine to suspension	
3rd	Suspension to removal	
	13b. Causing injury to self or others or major property damage	
1st	Official reprimand to removal	3 years
2nd	Suspension to removal	
3rd	Removal	

Explanation: Violation of either USFJ or Japanese vehicle safety or traffic regulations on or off duty or on an installation in cases where an employee kills or seriously injures another person while driving recklessly or under influence of alcohol or where he/she is in violation of obligations, such as to aid injured person after a traffic accident and that resulted in killing or seriously injuring another person, removal will be effected for even first or second offense.

- No injury or property damage; not endangering the safety of self or others.
- Causing injury to self or others or damage to property or endangering the safety of self or others.

14. Use of Intoxicants

1st	Official reprimand to fine	1 year
2nd	Fine to suspension	
3rd	Suspension to removal	

Explanation: Drinking or selling alcoholic beverages on duty or using uncontrolled substances to produce false feelings of pleasure or hallucination, etc. on USFJ facilities and areas except where authorized. Reporting for duty under the influence of intoxicants or being on duty intoxicated as to be unable to properly perform assigned duties, or to be a hazard to self or others.

15. Gambling

1st	Official reprimand to fine	1 year
2nd	Fine to suspension	
3rd	Fine to removal	

Explanation: Participation in, promotion of, or assisting in gambling activities, organized or otherwise, during duty hours or on USFJ facilities and areas.

16. Drugs

1st	Removal	Indefinite
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Explanation: Any use, possession or distribution of drugs, etc. (or instruments or devices to administer the same) in a USFJ facilities and areas, or attempting to bring the same into a USFJ facilities and areas. Drugs mean nervous system stimulants, marijuana and habit-forming narcotic drugs.

17. Bribery

1st	Official reprimand to fine	1 year
2nd	Fine to suspension	
3rd	Suspension to removal	

Explanation: Soliciting contributions from other government officials, contractors, or employees for gifts or presents. Accepting gifts or presents offered or presented as contributions from persons receiving lower salary, or giving gifts or presents as contributions to those in superior official positions.

18. Extortion		
1st	Official reprimand to removal	Indefinite
2nd	Suspension to removal	
3rd	Removal	
Explanation: Asking, giving, or attempting to give, accepting or receiving any money, or any check, order, contract, promise, undertaking, gratuity or security for the payment of money, or for the delivery or conveyance of anything of value, with the intent to have his/her decision or action influenced thereby on any question, matter, cause, or proceeding, which may at any time be pending, or which may be brought before him/her in his official capacity, in his/her place of trust, or using intimidation or coercion in connection with the employment of any individual for profit or gain.		
19. Unauthorized Disclosure or Use of Protected Material		
	19a. Unauthorized disclosure or use of sensitive information or other protected material	
1st	Official reprimand to suspension	1 year
2nd	Fine to Suspension	
3rd	Suspension to removal	
	19b. Where it reflected adversely on the integrity of USFJ or created a grave risk to the operation	
1st	Fine to removal	Indefinite
2nd	Suspension to removal	
3rd	Removal	
Explanation: a. Unauthorized disclosure or use of information or other protected material. Unauthorized disclosure of information requiring sensitive handling, including data, plans, amounts of money or documents to anyone who does or is asking to do business with a USFJ organization or whose business profit would be affected by USFJ's decision. b. In the case where such unauthorized disclosure of information would work to the advantage to the person who received the information or where such disclosure would impair the position of, or work to the disadvantage to USFJ or a person employed by a USFJ organization or embarrass or otherwise reflect adversely on the integrity of USFJ . Includes leakage of confidential or classified information obtained in the job which created a grave risk to the operation.		
20. Sexual Harassment		
	20a. Sexual language and behavior acknowledging non-consensual.	
1st	Official reprimand to suspension	1 year
2nd	Suspension to removal	

3rd	Removal	
	20b. Repeat sexual language and behavior acknowledging non-consensual.	
1st	Suspension	Indefinite
2nd	Suspension to removal	
3rd	Removal	
	20b(1) Causing mental disease from strong mental stress by persisting act.	
1st	Suspension to removal	Indefinite
2nd	Suspension to removal	
3rd	Removal	
	20c. Indecent assault; sexual relationship/act of assault using power as supervisor, etc.	
1st	Suspension to removal	Indefinite
2nd	Removal	
Explanation: Unwelcome sexual advances in front of other people or in secret or forcing a sexual relationship or other sexual language or behavior, which interfere with personal performance of duties or make other people feel fearful or uncomfortable in case of within USFJ facilities and areas, and to other employees if outside USFJ facilities and areas. Appropriate penalty depends on the fact/situation in a given case weighed against policy that sexual harassment will not be tolerated. Where conduct created a hostile or offensive work environment, removal is warranted for a first offense.		
21. Nepotism		
1st	Official reprimand to fine	1 year
2nd	Fine to suspension	
3rd	Suspension to removal	
Explanation: Indorsing or selecting of a relative by a person who is authorized to approve or influence any personnel action or who, in the performance of their duties, makes recommendations or approves the evaluation of another person.		
22. Discrimination		
1st	Official reprimand to fine	Indefinite
2nd	Fine to Suspension	
3rd	Suspension to removal	

Explanation: Discrimination based on race, color, religion, sex, national or geographic origin, age or handicapping condition. Also includes making racial or ethnic slurs, or disseminating literature containing such slurs. Consider circumstances and the effect on the person(s) discriminated against, use of abusive language, violent treatment, or insulting demeanor.

23. Merchandise Control Violation

1st	Official reprimand to removal	3 years
2nd	Fine to removal	
3rd	Removal	

Explanation: The purchase or receipt of items for the purpose of resale, the production of income, trade, barter, transfer, delivery, pawning or otherwise disposing of items which have been exempt from customs duties under Article XI of the Status of Forces Agreement between the Government of the United States and Japan. Bona fide Gifts received by the employee as an extension of normal social courtesies or those given which are recognized as prevailing practice in Japan as permitted by the law are an exception. Bona fide gifts will be of nominal value (\$250.00 or less) and are transferred to another without actual or anticipated compensation or special favor.

24. Supervisory Responsibility

	24a. Improper Supervision	
1st	Official reprimand	3 years
2nd	Official reprimand to fine	
3rd	Fine to suspension	
	24b. Covered-up/Ignored the Misconduct	
1st	Fine to suspension	Indefinite
2nd	Suspension	
3rd	Suspension	

Explanation: a. Supervisors who had lacked in adequacy of mentorship in management as a supervisor when disciplinary actions, etc. are taken on subordinate(s); b. Supervisors who were aware of subordinate(s)'s misconduct, but had covered-up the fact or ignored the fact.

Chapter 6

Grievance Procedure

1 Purpose of Grievance

Employees may appeal for relief from employment-related dissatisfaction, such as personnel actions, remedial actions, and termination of employment (excluding certain types), which determine employment status. Stated relief must be personal to the grievant and may not include a request for disciplinary or other action on another employee. Additionally, stated relief must be consistent throughout the grievance process, from first step to final step.

Discriminatory action shall not be taken against an employee for having undertaken such action.

2 Procedures for Appealing and Handling of Grievance

Procedures for appealing and handling the grievance are as follows.

Administrative leave with pay shall be granted to employees who participate in grievance procedures.

Prior to acceptance and processing a grievance, the employee and the supervisor shall make every effort to resolve the problem through an informal consultation.

In addition, employees may consult with the Regional Defense Bureau, Defense Office, or LMO branch office outside the working hours regarding power harassment they may have experienced at the workplace from another employee.

Grievance documents written in Japanese or English must be submitted within 180 calendar days after the alleged act and/or condition causing the grievance known to the employee.

(1) First Step

- A. The employee shall present a grievance by use of USFJ Form 17EJ, "First Step Grievance", to his/her immediate supervisor. When appealing to the immediate supervisor goes against his/her own benefit, the employee may appeal to the next higher supervisor.
- B. The supervisor shall make a decision about the issue and inform the employee in writing within 10 calendar days after accepting the appeal.
- C. The employee may seek redress at any supervisor level up to but not including the officer-in-charge of the unit within 6 calendar days following receipt of the decision. In this case, the first step decision shall be made and the employee will be notified in writing within 30 calendar days.
- D. When the employee is dissatisfied with the decision at the first step, the employee may present his/her grievance in writing to his/her immediate supervisor, by use of USFJ Form 333EJ, "Second Step Grievance", within 15 calendar days following

receipt of the decision. The supervisor shall forward the grievance to the Contracting Officer's Representative (COR) (for MLC employees) or Indirect Hire Agreement Administrator's Representative (IHAR) (for IHA employees) within 6 calendar days following receipt of the grievance.

(2) Second Step

- A. Upon receipt of the second step grievance, the COR or the IHAR will initiate an investigation if it is determined that there are grounds for grievance condition that can be addressed within the authority.
- B. Within 30 calendar days following receipt of the grievance, the COR or the IHAR shall render a written decision to the employee.
- C. The employee who is dissatisfied with the decision at the second step may present his/her appeal in writing, by use of USFJ Form 328EJ, "Third Step Grievance", within 15 calendar days following receipt of the decision, to the COR or the IHAR, who shall forward the appeal to the COR for Appeals (CORA) or the IHAR for Appeals (IHARA).

(3) Third Step

- A. Within 10 calendar days following receipt of the grievance, the CORA or IHARA may render a decision or refer the case to the "Installation Grievance Advisory Committee" (for MLC employees) or "Grievance Advisory Committee" (for IHA employees) if he or she determines that additional investigation is necessary.
- B. The "Installation Grievance Advisory Committee" or the "Grievance Advisory Committee" shall promptly make additional investigative inquiries, conduct a hearing as necessary, and send the findings of fact and recommendations to the CORA or the IHARA.
- C. The CORA or the IHARA shall make a decision within 10 calendar days following receipt of the findings of fact and recommendations, notify the employee, and send a copy of the decision notice to the Japanese-side.
- D. The employee who is dissatisfied with the decision at the third step may present his/her appeal in writing, by use of USFJ form 332EJ, "Request for Grievance Review", within 15 calendar days following receipt of the decision, to the CORA or the IHARA, who shall forward the appeal to the Contracting Officer or the IHA Administrator.

(4) Final Step

Within 30 calendar days following receipt of the case by the Contracting Officer or the IHA Administrator, the employee shall be notified of the decision on his/her case. A copy of the decision notice may be furnished to the Japanese-side.

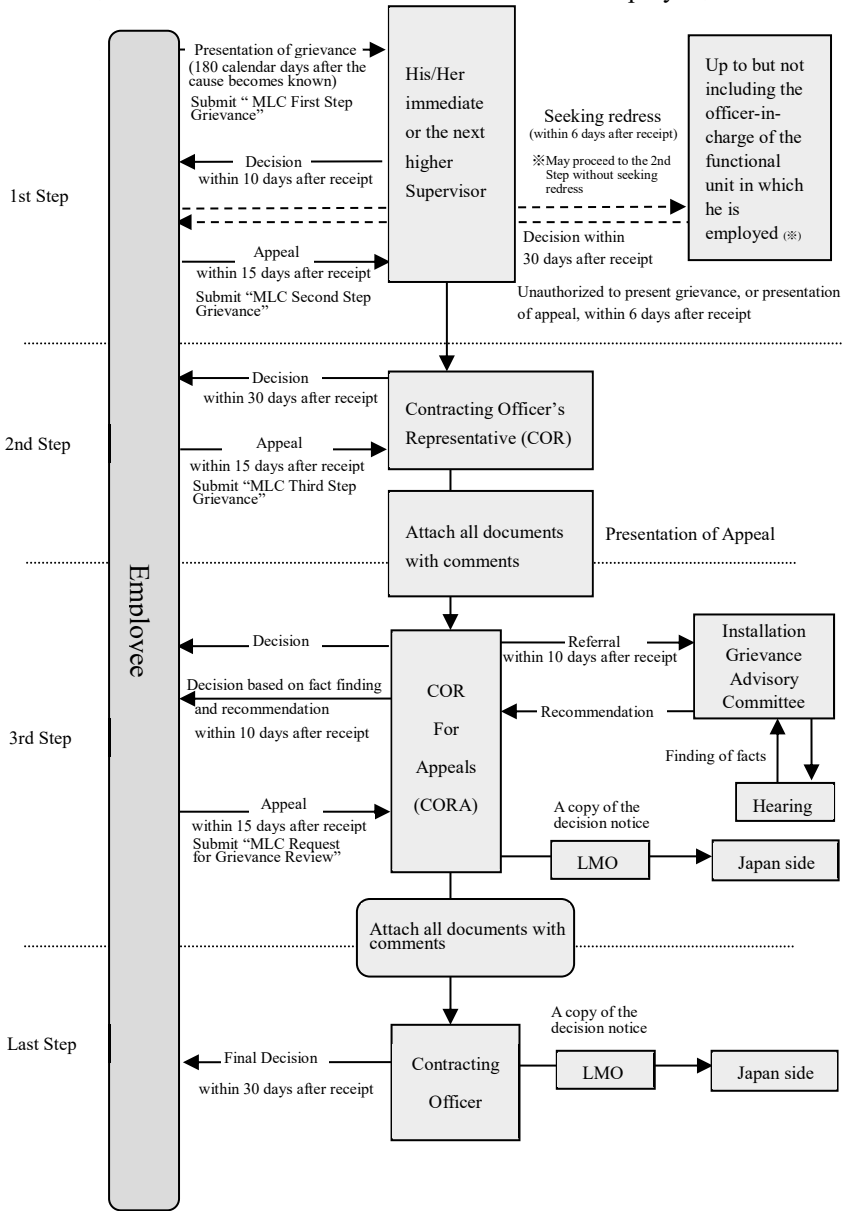
- ※ Installation Grievance Advisory Committee or Grievance Advisory Committee
- ◇ The CORA or the IHARA shall appoint a committee composed of two US Forces Personnel and one MLC/IHA employee at the installation.
- ◇ The committee shall make a recommendation to the CORA or the IHARA after investigating the grievance.
- ◇ The committee may hold a hearing or interviews over the grievance referred by the CORA or the IHARA, and may call upon installation personnel to render assistance as the circumstances may require.
- ◇ The committee's findings of fact and recommendations shall be submitted to the CORA or the IHARA. If there is a minority opinion, both the majority and minority opinions shall be attached to the recommendation.

3 Special Case of Grievance

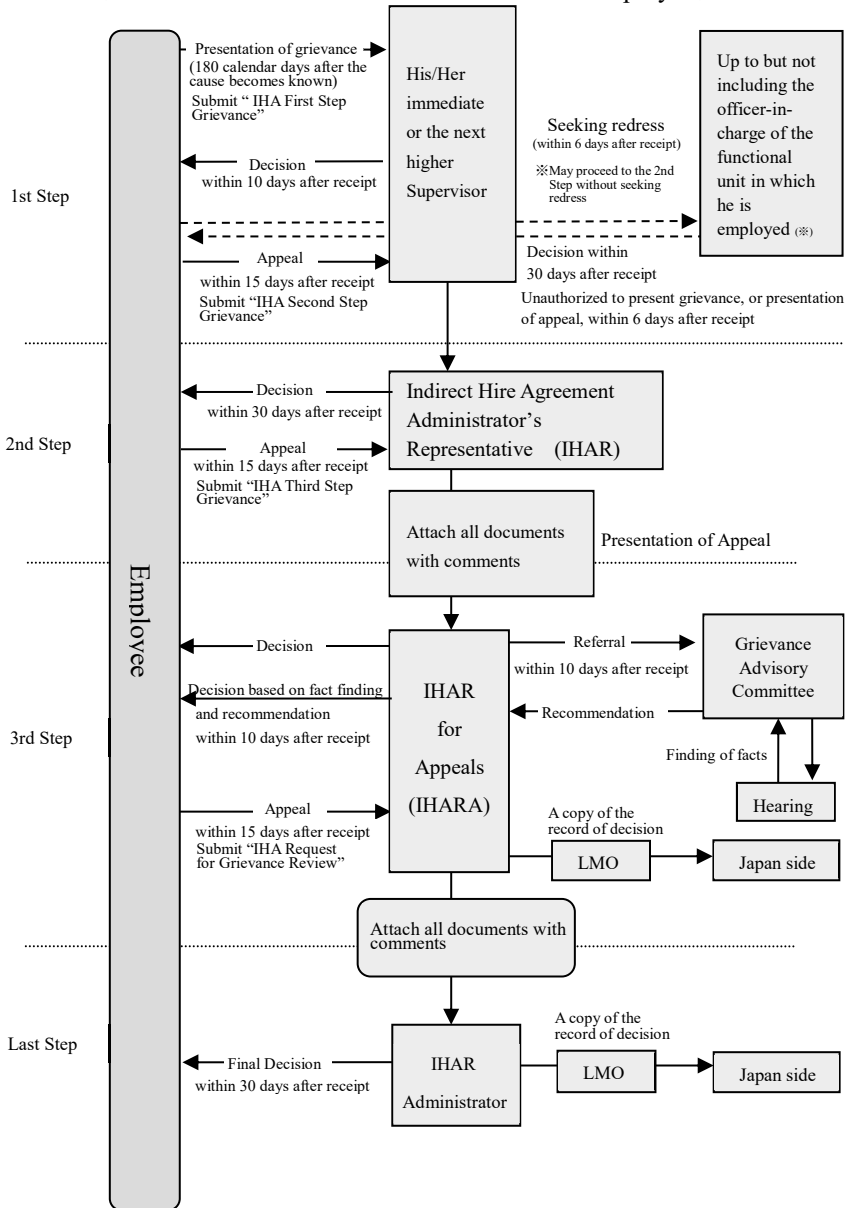
When a permanent employee or a post-retirement employee becomes a subject of reduction in force and has a grievance about the recognition of his/her employment period, the employee may appeal directly to the Japanese-side apart from the above method. Even if an appeal is made, the reduction in force will not be postponed. If it is deemed as legitimate, certain measures, such as reinstatement, may be taken.

In addition, if an employee wishes to file a grievance against the disciplinary action, he/she will submit USFJ Form 328EJ, "Third Step Grievance", within 7 calendar days following receipt of the notice of the disciplinary action and the first hearing will be held at the third step. However, the disciplinary action will still be enforced even if the grievance is filed.

〈Flowchart of Grievance Procedures for MLC Employee〉



〈Flowchart of Grievance Procedures for IHA Employee〉



Chapter 7

Travel Expenses

1 Travel

Travel will be performed and payment for travel will be authorized upon the request of the US side. Requests shall be made on the form “Travel Authorization” (“MLC/MC/IHA Personnel Travel Authorization”).

(1) Domestic Travel

Travel within the four main islands of Japan (excluding the Habomai Islands, Shikotan island, Kunashiri island and Etorofu island).

Depending on the distance from the facility, where the employee belongs, it may be categorized by travel within the current duty area and travel outside of the duty area.

◇ Within Official Duty Area

The area within a radius of 8 kilometers from the work site to which the employee is assigned.

◇ Outside the Official Duty Area

The area beyond a radius of 8 kilometers from the work site to which the employee is assigned.

(2) Foreign Travel

Travel from Japan to other countries.

(Note) Traveling in a personally owned vehicle or a rental car is not approved for either domestic travel or foreign travel.

2 Types of Travel Expenses

(1) Travel Expenses for Temporary Duty

Types are as follows:

- ◇ Fare (railway, ship passage, flight and car fare)
- ◇ Per Diem
- ◇ Lodging expenses
- ◇ Boarding expenses
- ◇ Daily rate

(2) Travel Expenses for Relocation Due to a Transfer

When an employee relocates his/her residence due to a removal of his/her organizational entity, the expenses for transfer, arrival expenses, and expenses for the dependents' transfer may be paid.

(3) Travel Expenses for Medical Examination

When an employee goes to a clinic or a hospital off the installation to receive a medical examination prescribed in the contract or agreement, the actual expense for the fare is covered.

(4) Others**A. Outfit allowance**

A fixed amount is paid for foreign travel.

B. Travel miscellaneous expenses

The actual expenses of passport fees for foreign travel are covered.

(Note) In principle, travel expenses other than above types will not be paid.

3 Procedures for Travel Expense Claims**(1) Request for Estimated Travel Expenses**

Requesting and receiving the estimated travel expense prior to departure. In this case, the “travel authorization” form is submitted by the U.S side to the LMO branch office.

(2) Adjusted Request for Travel Expenses

If you have received an estimated expense amount, please submit supporting documents (receipts, etc.) attached to the travel authorization form to the LMO branch office within 2 weeks after the completion of the travel. If you do not submit the supporting documents necessary for adjustment, the increased adjustment and other miscellaneous expenses will not be paid.

(Note 1) The addressee of receipts, etc. submitted for adjustment needs to be name of the traveler.

(Note 2) If an overpayment is created as a result of an adjustment, please return the amount promptly as soon as you receive the request.

(Note 3) If the travel is cancelled after you received the estimated travel expense, please submit a cancelled “travel authorization” form and return the amount promptly.

(3) Request of Final Travel Expenses

An employee follows this procedure when he/she travels at his/her own expenses temporarily, then requests and receives the final travel expense amount after completion of the travel. This method is used when it is not necessary to request for estimated travel expenses or it is impossible to issue “travel authorization” form before travel due to unavoidable circumstances. As soon as travel is completed, the “travel authorization” form is sent by the U.S. side to the LMO branch office. Symbols used in travel authorization are as follows:

■ Symbols used in travel authorization

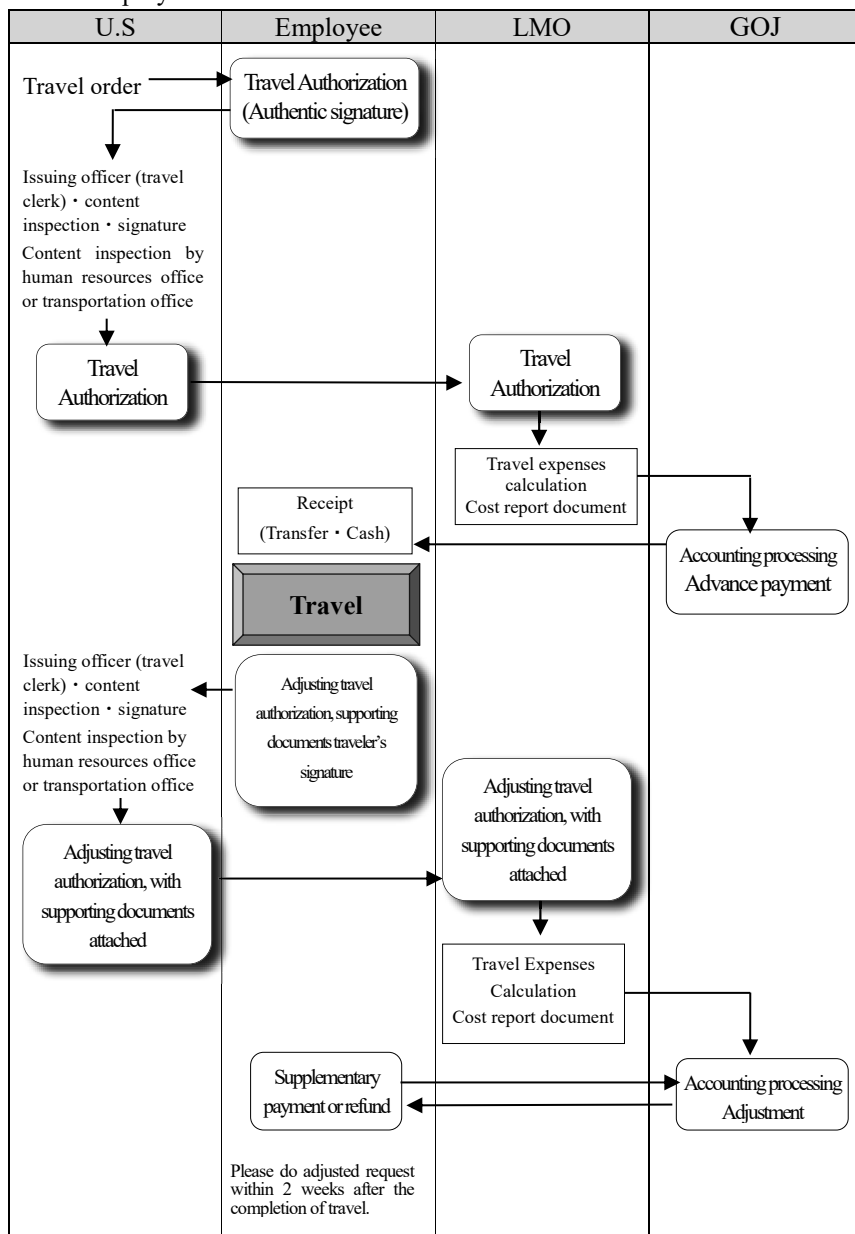
Transportation method section	Lodging and boarding section
US • • Borne or provided by U.S side	US • • Provided by U.S side
CR • • Use of commercial rail (train) by employee's own expense	USBT • • Use of U.S facility by employee's own expense (Needs receipts)
CB • • Use of commercial bus by employee's own expense	RH • • Use of general lodging facility by employee's own expense
CP • • Use of commercial plane by employee's own expense	BT • • Meals covered by employee's own expense
CP • • Use of commutation ticket by employee's own expense	NA • • Not applicable
CS • • Use of commercial ship by employee's own expense	
CT • • Use of taxi by employee's own expense	

(4) Flowchart of the Travel Expense Payment Process

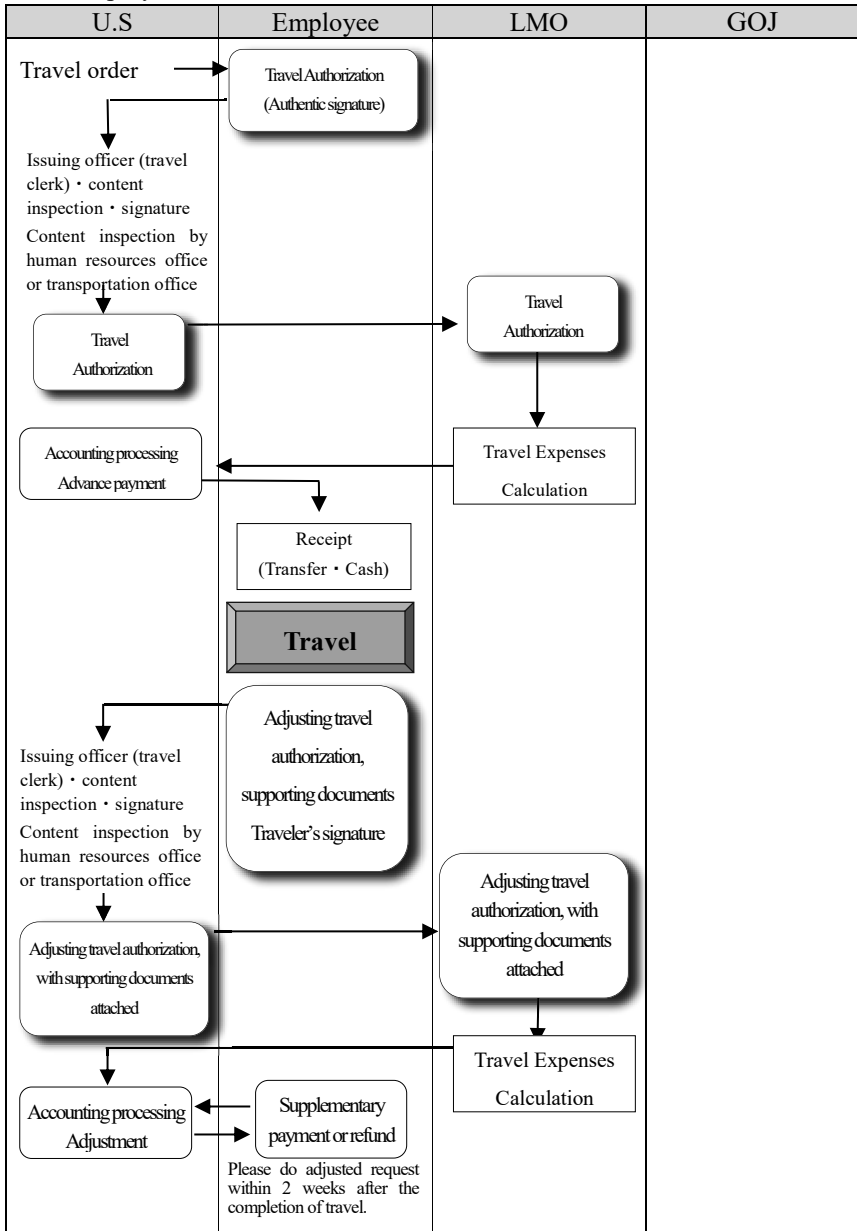
- A. Employee receives travel expenses prior to travel and adjusts it later:

Chapter 7 Travel Expenses

MLC Employee



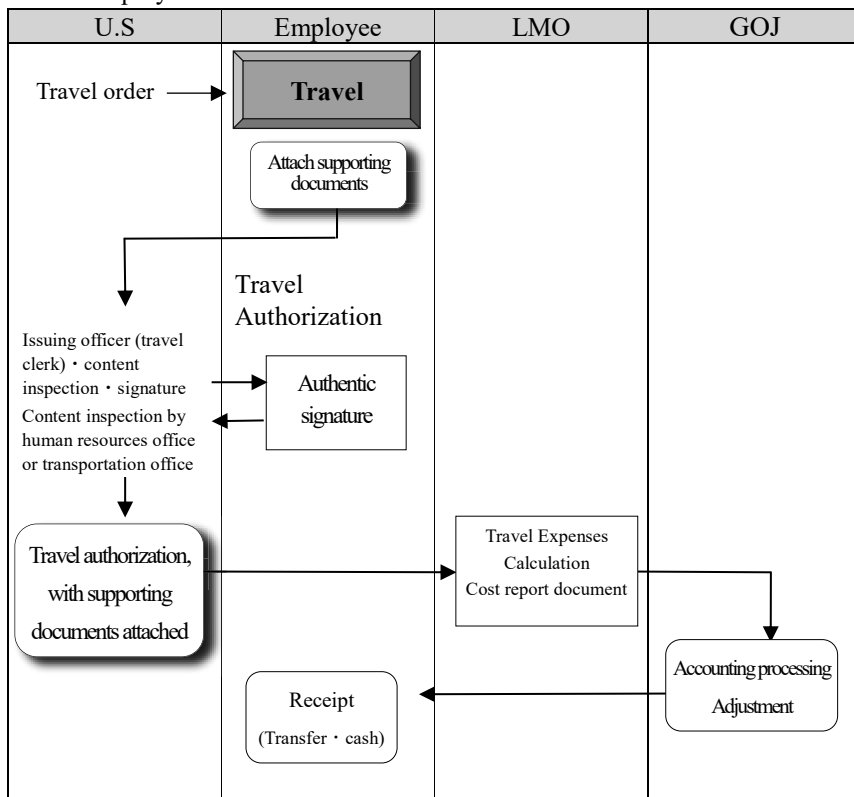
IHA Employee

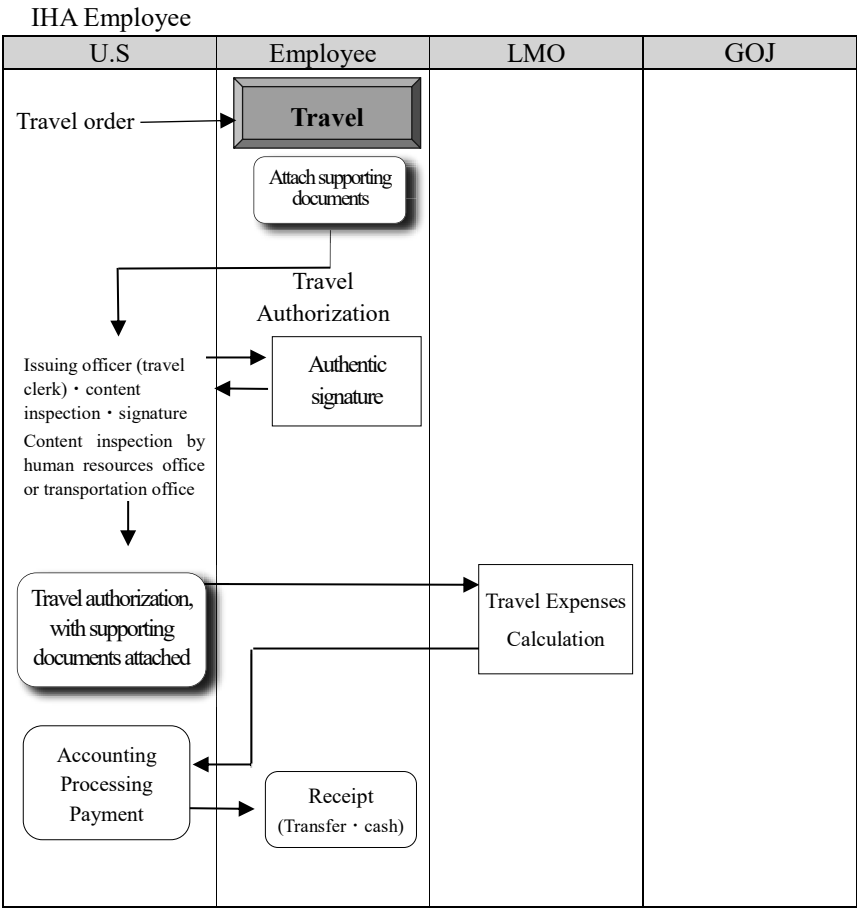


Chapter 7 Travel Expenses

B. Employee does not receive travel expenses beforehand (request for definite travel expense):

MLC Employee





4 General Rules for Travel Expense Calculation

(1) Travel Route

Travel expenses are calculated under the premise that the most economical regular route and method are used for traveling based on the details in the travel authorization. If there are multiple regular routes, the travel expense is calculated for the cheapest route and method.

(2) Number of Travel Days

The number of travel days used for calculation of travel expense, in principle, depends on the actual number of days required for the trip. However, approved leave days during the travel period are excluded from travel days for purpose of travel expense calculation.

(3) Use of Commutation Ticket

If an employee frequently makes round trips in the same route and it is decided that use of commutation ticket is more economical, the amount for the purchase of this commutation ticket is paid instead of the regular fare.

5 Domestic Travel

(1) Railway Fares

Railway fares include passenger fare, express fare, special express fare, special car fare (first class fare) and seat reservation fee. Fares that correspond to distance etc. are paid.

◇ Express fares

Provided for travel of more than 50km (one way for a section without changing).

◇ Special express fare

Provided for travel of more than 100km (one way for a section without changing).

(Note) Special car fare (first class fare), as well as seat reservation fee are paid based on the written request from the COR when it is necessary for the employee to be on the same train with the USFJ supervisor to execute the duty.

(2) Ship Passage Fares

Like railway fare, regular passenger fare or second (2nd) class fare is paid. Regarding special cabin fare, or first (1st) class fare, is handled as explained in (1) (note), above.

(3) Flight Fares

Flight fare is allowed for the actual paid amount, when approved by

U.S. side in advance for emergency air travel. (You need to submit receipts for adjustment.)

(4) Car Fares

Car fare is paid for travel on land routes other than railway. When using the bus, railway, cable car, etc., which regularly runs on general passenger business, is the normal route for the travel, the actual fare for this service is paid. As for taxi use, the actual fare is paid based on a written request from the COR only in the cases listed below. In this case, it is required to attach the reasons for taxi use in writing and the receipts.

- ◇ There are no transportation available other than taxi.
- ◇ It impedes the duty if the employee does not use taxi, such as accompanying the USFJ supervisor or carrying a large baggage.

(5) Per Diem

Per Diem allowance is paid in a fixed amount provided in Table 1 according to the number of travel days to cover the transportation fees for travel and meals etc. in the destination area. (except for a case when lodging is not required and when the total distance of the travel by road is less than 200 kilometers.)

(Note 1) Where travel is by combination of rail, sea, and/or road, four kilometers by railway or two kilometers by sea shall be considered as one kilometer by road for the purpose of computing the total distance. (It is not applied for daily rate.)

(Note 2) When meals are provided from the military side, a downward adjustment is made for the Per Diem.

(6) Lodging Expenses

Lodging expenses are paid in a fixed amount per night provided in Table 1 according to the number of nights required to lodge during the travel other than travel by waterway and by air.

(7) Boarding Expenses

Boarding expenses are paid in a fixed amount per night provided in Table 1 according to the number of nights during travel by waterway or by air when the cost of meals is not included in the ship passage fare or the flight fare.

(8) Reduction of Travel Expenses

If an employee stays in an area and does temporary duty for more than 30 days at the destination, 10% is reduced for the number of

Chapter 7 Travel Expenses

days over 30 days, and 20% is reduced for the number of days over 60 days, from the fixed amount of Per Diem and lodging expenses provided in Table 1. (Also applies to daily rate, as well.)

(9) Travel within Official Duty Area

Except as provided in daily rates, one half of per diem and lodging expenses set forth in Table 1 are authorized in lieu of authorization provided in above paragraphs for travel within the official duty area when lodging is required.

Table 1: Per Diem, Lodging Expense, and Boarding Expense by Travel Expense Payment Classification

	Basic Wage Table					Per Diem	Lodging		Boarding
	1	2	3	5	6		Area A	Area B	
H	Grade 1	Grade 1 & 2	Grade 1 Grade 2 and step 1 through 12	Grade 1 Grade 2 and step 1 through 12	Grade 1	yen	yen	yen	yen
G	Grade 2 & 3	Grade 3 & 4	Grade 2 and step 13 or over Grade 3 and step 1 through 12	Grade 2 and step 13 or over Grade 3 and step 1 through 12	Grade 2	1,700	8,700	7,800	1,700
F	Grade 4	Grade 5 & 6	Grade 4 and step 13 or over Grade 5	Grade 3 and step 13 or over Grade 4 and step 1 through 12	Grade 3 and step 1 through 8				
E	Grade 5	Grade 7, 8 & 9	Grade 6	Grade 4 and step 13 or over	Grade 3 and step 9 or over Grade 4 and step 1 through 8	2,200	10,900	9,800	2,200
D	Grade 6 & 7	Grade 10	Grade 7	Grade 5	Grade 4 and step 9 or over				
C	Grade 8								
B	Grade 9					2,600	13,100	11,800	2,600
A	Grade 10								

- (Note 1) “Area A” in the Lodging section indicates the Area A specified in Appended Table 1 of the Act on Travel Expenses of National Public Officers, etc. (Act No. 114 of 1950). “Area B” indicates all other areas. Lodging at the facility other than a fixed facility is considered as the lodging in “Area B”.
- (Note 2) Lodging expense includes room charges, breakfast and dinner charges, and other miscellaneous expenses.

Table 2: Area A

Prefecture	City	Area Division
Saitama	Saitama-city	A
Chiba	Chiba-city	A
Tokyo	special ward	A
Kanagawa	Yokohama city, Kawasaki city, Sagamihara city	A
Aichi	Nagoya city	A
Kyoto	Kyoto city	A
Osaka	Osaka city, Sakai city	A
Hyogo	Kobe city	A
Fukuoka	Fukuoka city	A
Hiroshima	Hiroshima city	A

Other than the above area in Japan is Area B

(10) Daily Rates

For the following travel (except for a case when lodging is not required and when the total distance of the travel by road is less than 200 kilometers.), daily rate travel expenses are paid instead of the travel expenses, above. However, for the days spent on a round trip to the destination and the days that require lodging for the travel, which fall under A and C, normal fixed travel expenses are provided.

- A. The employee engages in a variety of duties (such as survey, investigation, inspection and civil engineering, building and repairing constructions (building, and maintenance operation on facilities and premises) or other similar work), and has to travel for the duty.
- B. The employee travels for long-period (2 or more consecutive days) study, training courses, practice, or for other similar purposes.
- C. The employee’s usual duty requires regular travel.

(Note 1) Not applied to the people who present at the meeting, lecturer or training master except for the regular travel in C.

(Note 2) “Regular travel” in C is defined as 7 or more days of travel

Chapter 7 Travel Expenses

per month. Even if less than 7 days, if an employee travels 7 or more days in both of the 2 months immediately preceding the current month, it is considered as regular travel.

(Note 3) Travel of a vehicle driver for driving duty

- In principle, the daily rate of traveling expenses are provided for the travel of vehicle driver. (However, travel within the current duty station area is not the subject of travel expense payment regardless of the distance.)
- Even if it is away from the current duty station area, if travel is a regular and normal route, travel expenses are not provided regardless of the distance.

Daily rate of travel expense is classified according to the length of travel days as follows:

A. Travel that does not require lodging

Distance	Daily Rate
For travel within a day of a total distance of 200 km or more	1,200 yen

(Note 1) In principle, fare is not provided; however, when the actual required fare exceeds 50% of the daily rate to be paid due to mission requirements or other inevitable reason(s), such as natural disaster, an additional amount equal to the amount by which such fare exceeds 50% of the daily rate will be paid. If daily rate is not authorized, the full amount of fare will be paid.

(Note 2) If travel is by a combination of rail, waterway and road, the total distance will be computed by the adding the actual kilometers traveled by rail, waterway, and road, as applicable. (e.g. 10 km by rail, 2 km by waterway and 2 km by road equals to a total distance of 14 km.)

B. Travel that requires lodging

(a) Travel within official duty area

When lodging is necessary due to mission requirements, natural disaster or other inevitable emergent reason, lodging expense specified in Table 1 and the amount of the daily rate and the additional amount provided for in A, above will be paid.

(b) Travel outside the official duty area

Lodging and Meals or Either One of Them, is provided by the U.S. side.

Classification		Daily Rate	Lodging Expense
Only meals are provided by the U.S. side.	Breakfast only	2,760 yen	The amount of applicable lodging expense given in Table 1 minus the applicable boarding expenses per day is provided.
	Lunch only	2,500 yen	
	Dinner only	2,270 yen	
	Breakfast and lunch	1,860 yen	
	Breakfast and dinner	1,630 yen	
	Lunch and dinner	1,370 yen	
	Breakfast, lunch and dinner	730 yen	
Lodging and meals are provided by the U.S. side		Applicable daily rate in the column above	Lodging expense is not provided except for the case in (Note 1).
Only Lodging is provided by the U.S. side		3,400 yen	Lodging expense is not provided except for the case in (Note 1).

(Note 1) If you are charged for lodging provided by U.S. side, the paid amount is provided.

(Note 2) The maximum daily rate, 3,400 yen, shown above includes breakfast, 640 yen, lunch, 900 yen, dinner, 1,130 yen, (3 meals total 2,670 yen) and Per Diem, 730 yen.

(Note 3) Daily rate and lodging expenses are reduced according to the days spent for travel by applying the regulations in the previous section, “(8) Reduction of Travel Expenses”.

Daily rates when the employee pays his/her own lodging and meals.

Period of temporary duty Travel expenses classification	First 30 days		Next 30 days		After 60 days	
	Area A	Area B	Area A	Area B	Area A	Area B
F·G·H	8,180 yen	7,270 yen	7,360 yen	6,540 yen	6,540 yen	5,820 yen
C·D·E	9,150 yen	8,200 yen	8,240 yen	7,380 yen	7,320 yen	6,560 yen
A·B	9,880 yen	8,890 yen	8,890 yen	8,000 yen	7,900 yen	7,110 yen

(Note 1) Area A and B are specified in the (Note) of Table 1.

(Note 2) Period of temporary duty starts on the day following the arrival at the destination and ends on the day prior to the day of departure from the location.

6 Foreign Travel

The definitions of the terms and calculation method of foreign travel expenses are the same with domestic travel cases. However, as decision criteria, the provisions in the Act on Travel Expenses of National Public Officers, etc. (Act No. 114 of 1950) are applied. For each case, if there is an amount that is mutually agreed between the U.S. and Japan, the amount is provided as travel expense.

(1) Training, Course, Conference

Regarding foreign travel, when the purpose is to participate in training, course, practice, or conference, and a travel authorization is issued, the travel expense is provided through prescribed procedures.

(2) Travel Expense of Foreign Travel

Regardless of the employee's grade and the length of travel period, travel expenses to be provided for foreign travel are as follows:

A. Fixed amount of per Diem, lodging and boarding

Destination	Region	Per Diem	Lodging Expenses
Designated City	New York	5,300 yen	16,100 yen
Area A	Continental United States (Except New York) Hawaii, Alaska, etc.	4,400 yen	13,400 yen
Area B	South Korea, Taiwan, the Philippines, etc.	3,600 yen	10,800 yen

(Note) When traveling by ship or airplane and charged for meals, a boarding expense, 4,800 yen, is provided.
Lodging expenses include room charges, breakfast and dinner charges and other miscellaneous expenses.

B. Outfit allowance

The fixed amount of the outfit allowance is 20,000 yen. However, it is not provided in the following cases.

- ◇ The employee received an outfit allowance within 12 months prior to the current requested travel.
- ◇ If travel to South Korea or Taiwan does not last more than 1 week, including the actual travel days, or the destination of the travel is on a U.S. military facility or areas. (Whether lodging is at commercial or military facility does not matter.)

C. Other travel expenses**(a) Passport Fee**

If the employee has a passport, which is valid during the requested travel (Including a privately owned one), this expense is not provided.

(b) Airport fee**(c) Visa application fee****(d) Vaccination fee****(e) ESTA application cost**

(Note) Copies of passport and visa for (a) and (c) above, and supporting documents that prove payment are required.

D. Adjustment

Adjustment of the fare, which the employee paid with foreign currency during the foreign travel, is done after converted in yen (round off fractions) at the exchange rate of the time the employee returned. The amount of shortfall caused by the change of foreign currency rate is covered by the employee.

Please submit all supporting documents as well as a foreign travel journal, in which a daily schedule and lodging location, etc. are recorded.

7 Adjustment of Expenses for Domestic Travel and Foreign Travel**(1) Use of Lodging Tent Equipment Furnished by US-Side**

When an employee is provided with lodging tent equipment and meals, 1/3 of the lodging expense in Area B is provided.

(2) Use of Transportation and Lodging Furnished by US-Side

When the travel expenses provided under the provision of the Master Labor Contract are considered to be excessive compared to the actual expenses required for the travel, due to the use of transportation facilities and lodging facilities provided by U.S. side, in principle, a downward adjustment is made on the travel expenses as follows:

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A. When the U.S side provided lodging and meals entirely or partially for free

Classification		Per Diem	Fixed Amount of Lodging of Boarding Expenses
Only meals is provided for free	Breakfast only	Fixed amount	Fixed lodging exp. amount minus 1/3 of fixed boarding exp. amount
	Lunch only	1/2 of fixed amount	Fixed lodging exp. amount
	Dinner only	Fixed amount	Fixed lodging exp. amount minus 2/3 of fixed boarding exp. amount
	Breakfast and lunch	1/2 of fixed amount	Fixed lodging exp. amount minus 1/3 of fixed boarding exp. amount
	Breakfast and dinner	Fixed amount	Fixed lodging exp. amount minus fixed boarding exp. amount
	Lunch and dinner	1/2 of fixed amount	Fixed lodging exp. amount minus 2/3 of fixed boarding exp. amount
	Breakfast, lunch and dinner	1/2 of fixed amount	Fixed lodging exp. amount minus fixed boarding exp. amount
Lodging and meals are provided for free	Breakfast only	Fixed amount	2/3 of fixed boarding exp. amount
	Lunch only	1/2 of fixed amount	Fixed boarding exp. amount
	Dinner only	Fixed amount	1/3 of fixed boarding exp. amount
	Breakfast and lunch	1/2 of fixed amount	2/3 of fixed boarding exp. amount
	Breakfast and dinner	Fixed amount	Not provided
	Lunch and dinner	1/2 of fixed amount	1/3 of fixed boarding exp. amount
	Breakfast, lunch and dinner	1/2 of fixed amount	Not provided
Lodging alone is provided for free		Fixed amount	Fixed boarding exp. amount

(Note 1) When lodging facility is provided by U.S. side for free, lodging expenses are not provided.

(Note 2) When you are charged for the lodging or meals provided from U.S. side, the actual expenses would be paid. Please make sure to bring back the receipt and attach to the travel authorization.

- B. When U.S. side provided transportation facilities
No fare is provided when U.S. side provided transportation facilities.

(3) Upward Adjustment of Hotel Expenses

When it is difficult to lodge within the specified lodging expenses amount due to mission requirements or other special reasons, the amount may be adjusted up to the total amount of actual hotel charge (room charge) and appropriate boarding expense, based on a written request from the COR. In this case, the receipt of the hotel charge is necessary.

Chapter 7 Travel Expenses

Chapter 8

Social Insurance

1 Health Insurance

(1) Health Insurance System and Health Insurance Society for USFJ Employees

Our country's medical insurance system has "National Health Insurance" for independent business owners and "Health Insurance" for salary workers. Within the health insurance, there are two kinds, Japan Health Insurance Association-Managed Health Insurance (Abbreviated as "Kyokai Kenpo"), which small and medium-sized enterprises mainly join, and "Union-Managed Health Insurance", which is founded and managed by large corporations with approval from the nation. The one that the employees join is "Health Insurance Society for USFJ Employees (Abbreviated as 'HIS')", a "Union-Managed Health Insurance". Regarding the medical expense sharing when you see your physician etc., Kyokai-Kenpo pays the benefit amount provided by laws (Hereafter referred as "Legal Benefit".) only, while HIS offers Legal Benefit as well as supplemental benefit and original health services, such as disease prevention and health management, with the premium collected from the members and the business owners as the main sources of revenue.

(2) Insured and Dependents

A. Insured person

An employee becomes an insured of HIS at the time of appointment. However, employees whose employment period is 2 months or less or scheduled weekly work hours is less than 20 hours, etc. are excluded.

B. Dependents and general rule for determination

The spouse and child of an employee can receive various benefits that HIS offers once they are determined as dependents by submitting reporting documents. The dependent is approved if he/she is a person provided in Paragraph (7) of Article 3, of the Health Insurance Act (Act No.70 of 1922). For the dependents' approval, HIS examines comprehensively according to the following (a) to (d) and approves the person when it determines that the subject fulfills the necessary conditions. However, current dependents of HIS may lose dependent status retroactively if the person is determined that he/she is not satisfying the conditions for approval as a result of dependent eligibility confirmation survey.

- (a) A person who makes a living mainly by the support of the Insured.
- (b) The subject's income situation and the actual conditions of

the living with insured's support and the ability to support himself/herself.

- (c) Facts about the continuous financial support by the insured to the subject and the possibility to continue the support.
- (d) When there is somebody else, whom the employee should support primarily, the person's actual ability to support himself/herself.

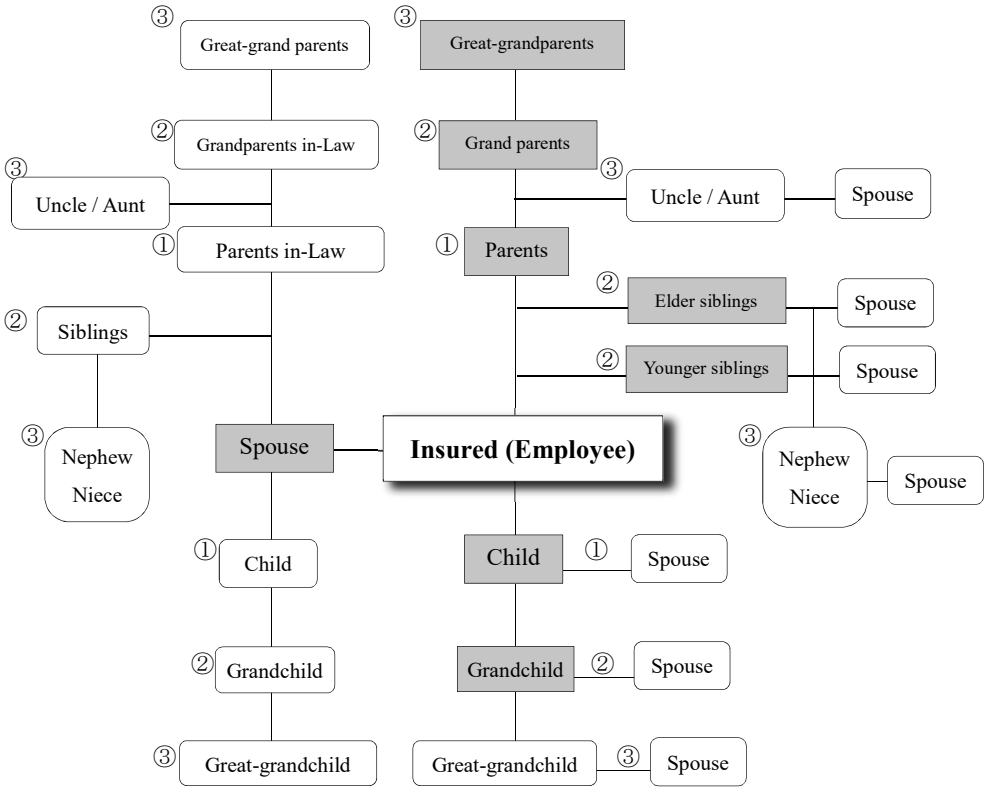
C. Scope of dependents

• Need to live with the insured employee and make living by support from the insured employee

• Need to make living by the support from the insured employee

○

• Indicates degree of relationship



D. Range of dependent's income

The range of the subject's income is shown in the following (a) to (g), and the annual income criterion is less than 1.3 million yen. (However, it is less than 1.8 million yen for a subject of age 60 or over and a subject who has physical or mental disability to the level that qualifies for a disability employee's pension under the Employee's Pension Insurance Law.)

- (a) Earned income (including income from part-time work, and side jobs.)
- (b) Various pension income (Welfare Pension, National Pension, private pension, bereaved family's pension, public employee's pension, disability pension, various mutual aid association pensions, farmer's pension, mariner's insurance pension, corporate pension, etc.)
- (c) Business income (independent business, agriculture, forestry, fishery, real-estate rental business, etc.)
- (d) Employee's insurance benefit (unemployment compensation)
- (e) Work compensation benefit (Employee's insurance, workpeople's accident insurance, maternity benefit of health insurance, disability allowance, etc.)
- (f) Interest and distribution, etc.
- (g) Others that are virtually considered as income (child support, child allowance, etc.)

E. Criteria of dependent with income

- (a) The subject person lives with the insured
Even if the subject person's annual income is less than the annual income criterion, if the amount is a half or more of the income of insured, the person is not determined as a dependent. The income of insured person should be higher than the income of the subject after dividing the insured person's income to the number of household members.
- (b) The subject person lives separately from the insured person but receiving living allowance
 - a. The remittance from the insured person per month plus the subject employee's monthly income should be more than 70,000 yen
 - b. The insured person's income per month less the remittance of the dependent divided by the number of household members excluding the dependent should be higher than the remittance and the subject person's income. In addition, the insured's actual ability to

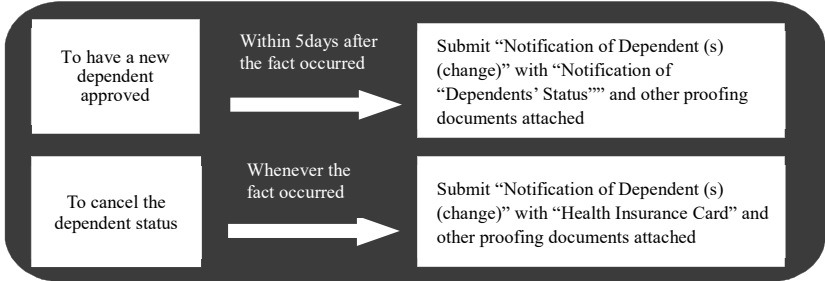
support is examined comprehensively.

- (c) The subject person has a business income
If the business is operated under the name of the subject person, the income is the amount of the business income subtracted by the necessary expenses. If the subject person is engaging in the business operated under different name, a rigorous confirmation process will take place to determine the dependency status.
- (d) The subject person is receiving benefits from Employee's insurance and Health insurance
If the subject person is receiving maternity, accident or sickness benefit of Employee's insurance or Health insurance, or benefit from worker's accidents compensation insurance, etc., if the benefit is set monthly, the amount may not exceed the amount of annual income criterion divided by 12 (Round off the fractions, and the same shall apply hereafter.). If the benefit amount is set daily, it may not exceed the amount of annual income criterion divided by 12 (monthly amount) by 30 to be approved.
- (e) During child-care leave, the subject person has no income and is not the main person to support the family's livelihood, so dependent is basically not admitted. However, those who have already been certified as dependents don't need to be transferred out as dependent status on a special exception.

F. Proofing documents necessary for dependency approval
You must submit "Notification of Dependent(s) (change)" with "Notification of Dependents Status" and attach other proof of documents to LMO branch. We put example documents below, however, necessary documents vary depending on case. You may ask the person in charge at Welfare section of LMO branch or visit LMO website. Examination is conducted by HIS and other documents could be asked.

- (a) Proof of relationship with the insured
Certificate of Family Register (Certificate of individual Records), Resident Record (Certificate of confirming the relationship of all members of the household) (Permanent residence and Individual Number (My Number) information is not needed.), Certificate of acceptance of birth report, etc.
- (b) Proof of income status
Certificate of wage, pay slip, income certification (certificate of taxation/tax exemption), municipal inhabitant

- tax and prefectural inhabitant tax collection notice final income tax return (all pages of Table 1 and 2, blue print financial statement (profit and loss statement), details of earnings and expenses, account depreciation expenses, certificate of taxation, certificate of pension (revision notice, bank transfer notice, etc.), certificate of unemployment insurance qualified recipient, etc.
- (c) Proof of the way of living
Resident Record (Certificate of confirming the relationship of all members of the household (Permanent residence and Individual number (My number) information is not needed.), lease agreement, certificate of dormitory residency, etc.
 - (d) Proof of family structure
Certificate of Family Register (Certificate of Individual Records), Resident Record (Certificate of confirming the relationship of all members of the household) (Permanent residence and Individual Number (My Number) information is not needed.), etc.
 - (e) Proof of living allowance furnishing
A note of fund transfer, a copy of bankbook, , etc. (make sure to indicate the name of money sender and the name of the money receiver. A copy of registered mail for cash or handing money in person is not approved because of the amount of money that you sent cannot be proved.)
 - (f) Proof of status as a student
Student ID card (with expiration date is indicated), student registration certificate, etc. (student diary is not acceptable.)
- G. Reporting for approval or cancellation of dependent status
When you need to add a person as a dependent by childbirth, etc., or cancel your dependent's status as your dependent due to a new employment etc., please complete the procedure for change of dependent in the following promptly. If this procedure is delayed, the approval of dependency may delay or you may have to return the medical care expense, which you have been provided already. So, please be very cautious.
Additionally, procedures for approval or cancellation of the dependent for health insurance is different from the one for family allowance (See Chapter 3 Pay System "(2) Family Allowance"), so please be careful about it, too.



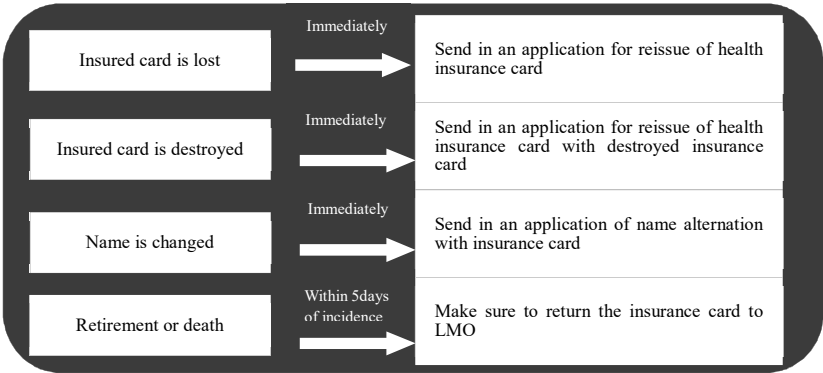
* Proof of documents: showing employment of the dependent for exclusion as dependent of the employee from health insurance benefits

- ① Notification of Dependent(s) (change)
- ② Dependent's health insurance card
- ③ Health insurance card of the dependent issued by his/her employer

H. Confirmation of dependency after approval by necessity
Even after a person’s dependency is approved, the status may be checked whenever HIS needs. In this case, LMO branch office asks the insured to submit necessary documents for confirmation.

(3) Health Insurance Card

When you become an insured or dependent, HIS issues “Health Insurance Card” (Hereafter referred as “Insurance card”). You need insurance card in case you see a doctor at a medical facility, like a hospital, so please keep it carefully. If you are in the following situations, you must come to the LMO branch office to take the corresponding procedure.



* If Insurance Card is lost or destroyed and to get a reissued, reissue fee (*) is charged. However, the reissue fee is not necessary by filling out “the loss report receipt number” issued by police station or attaching a copy of “certificate of calamity” issued by public institutions, if the card is lost due to robbery or disaster beyond the responsibility of the insured or dependent.

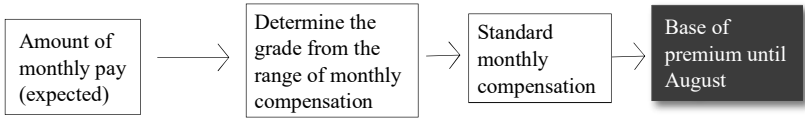
(*) Reissue fee... 1,000 yen for an Insurance Card
(transfer fee must be paid by you)

Unauthorized use of insurance card by borrowing or lending to another person may violate the criminal law. Additionally, once the employee loses qualification as insured or dependent, make sure to return the “Insurance Card”.

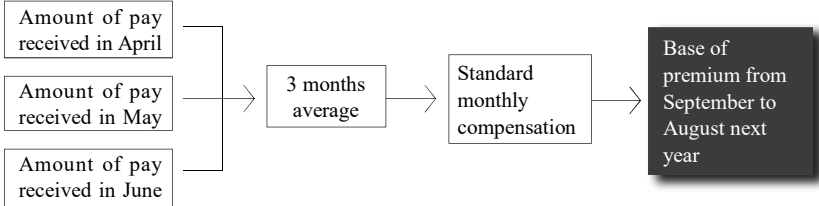
(4) Health Insurance Premium

- A. Determination of the standard monthly pay
Regarding health insurance (including nursing-care insurance) and welfare annuity insurance, income (including allowances) of the insured is applied to the standard pay grade, which is classified by appropriate range, to process in the office. Standard monthly pay is classified into grade 1 through grade 50 (grade 1 through grade 32 for welfare annuity insurance).
Standard monthly pay at the time of appointment is determined into the standard pay grade by calculating the total amount of the scheduled monthly pay. It is called as ‘determination at the time of qualification’. Annual pay grade is determined from the average payment received in 3 months before July 1, every year, to find the amount of premium from September in the same year to August next year. It is called as ‘periodical determination’. In addition to periodical determination, when the average payment received in 3 months (referred as the standard monthly pay) has changed 2 or more grades due to changes in fixed, wages such as pay raise or pay cut, the grade is revised from the next month. It is called as ‘occasional revision’. Moreover, when an insured whose pregnancy leave has ended or an insured who is rearing his/her child of less than 3 years old as of the last day of the childcare leave etc., returns to the workplace, the compensation is changed due to the shorter work hours etc., and the standard monthly pay is changed by 1 pay grade or more, ‘revision at the end of the pregnancy leave (before and after childbirth)’ and ‘revision at the end of the childcare leave, etc.’, that may revise the standard monthly pay.

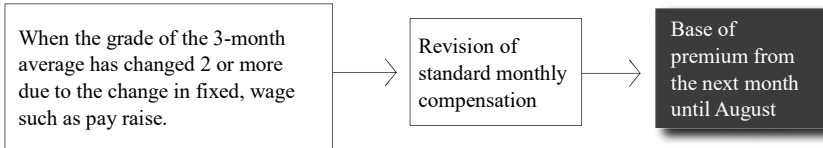
◇ At the time of appointment — ‘determination at the time of qualification’



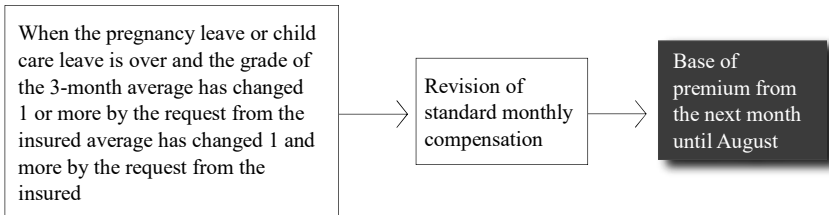
◇ Every year — ‘Periodical determination’



◇ As needed — ‘occasional revision’



◇ As needed — ‘revision at the end of the pregnancy leave (before and after childbirth)’ or ‘revision at the end of the childcare leave, etc.’



- B. Calculation of health insurance premium
Health insurance premium is calculated based on the total compensation (annual income) including monthly pays and bonuses. Standard monthly pay amount determined in A (standard bonus amount for bonuses) multiplied by the premium rate to be covered by the insured is the premium and is deducted from the monthly pay and bonus. Please see “Standard Compensation Amount and Insurance Premium Health for Nursing-Care Insurance, Welfare Annuity Insurance” for detail. Additionally, aside from general premium, adjusting premium is deducted as a contribution to the National Federation of Health Insurance Societies. The adjusting premium is used for various publicity activities and mutual financial aid.
- C. Exemption of health insurance premium during pregnancy leave and child-care leave
During pregnancy leave and child-care leave, health insurance premium (including Nursing Insurance), as well as welfare annuity insurance premium, is exempt. Please report it to the person in charge at LMO branch office before the leave begins. Premium payment from seasonal allowances paid during the said leave is also exempt. However, if you are reinstated in the middle of the month, you are obligated to pay the premium for that month.

(5) Health Insurance Benefit

Following benefits are provided to the insured and the dependents. Please consult the person in charge at the LMO branch office or HIS when a corresponding fact occurred.

HIS administration center	TEL: 03-(3451)-2681
HIS Okinawa Branch	TEL: 098-(898)-4891

■ Table of Insurance Benefit 1 (For the insured)

Type	Benefits		Procedure
Medical Treatment Benefit	Subject of Benefit	When a person received the following treatment at medical facilities for non-duty connected illness or injury ① Medical consultation, examination ② Supply of medicine or treatment materials ③ Medical treatment, operation and other treatment ④ Management of the treatment at the residence, the care for the treatment and other nursing services. ⑤ Hospitalization at a hospital or clinic by instruction of an authorized insurance doctor, and the care and other nursing service for the treatment (A separate coverage is available for dietary treatment during hospitalization.)	You must present your Health Insurance Card when you receive a medical treatment. (An insured of age 70 and older and less than 75 shall present the “Senior Citizen’s Health Insurance Card”, altogether.
	Benefit Amount, etc.	HIS covers the rest of the total amount after the copay amount 30% (※1) is subtracted.	
Uninsured Treatment Combined Expense	Subject of Benefit	When a person received uninsured treatment, if the treatment was a treatment under evaluation, patient request special medical treatment or a selective treatment designated by the Minister of Health, Labor and Welfare (All special charges for the treatment under evaluation or selective treatment are the insured’s own expense)	
	Benefit Amount, etc.	For the common part with general treatment, HIS covers the rest of the total amount after the copay amount 30% (※1) is subtracted.	
Dietary Therapy Expense During Hospitalization	Subject of Benefit	When the person received dietary therapy during hospitalization at the hospital or clinic	You must present your Health Insurance Card when you receive a medical treatment. (An insured of age 70 and older and less than 75 shall present the “Senior Citizen’s Health Insurance Card”, altogether.
	Benefit Amount, etc.	HIS covers the amount obtained by deducting the dietary therapy standard cost-sharing amount from the total cost. Amount of the dietary therapy standard copay: 460 yen per meal (The amount varies depending on the income etc.)	
Life Therapy Expense During Hospitalization	Subject of Benefit	When a person of age 65 or over who is hospitalized in the nursing-care ward and received treatment involving meals and living expense (light, heating and water utility costs)	
	Benefit Amount, etc.	HIS covers the amount obtained by deducting the life therapy standard copay amount from the total cost. Amount of the life therapy standard copay: food cost, 460 yen per meal + utilities cost 370 yen per day. [If no dietitian is present at the hospital, food cost, 420 yen per meal + utilities cost 370 yen per day. (The amount varies depending on the income etc.)]	

Type	Benefits		Procedure
Home-Visit Nursing Treatment Expenses	Subject of Benefit	A patient of terminal cancer or incurable disease, who is under home care, receives medical treatment care or necessary consultation support from a nurse sent from the “home-visit nursing station” by an instruction from the patient’s doctor.	You must present your Health Insurance Card when you receive a medical treatment.
	Subject of Benefit	As for a general patient, the amount after deducting the copay of 30% (※1) from the amount approved as an average, limited to 3 days per week per person (except for the patients of a disease designated by the Minister of Health, Labor and Welfare)	Regarding the “Insured’s Expensive Medical Charge”, “Combined Expensive Medical Charge”, HIS calculates the amount based on the bills (receipts) from authorized insurance medical institution, and mails “transfer to designated account registration form” to insured person
Insured’s High-Cost Medical Treatment Expenses	Subject of Benefit	When the amount paid to the same medical institute (Separately for hospitalization or outpatient, medical or dental, and each home-visit nursing station) exceeds the copayment limit amount (※2).	Please contact to HIS for applying “Certificate of Eligibility for Ceiling-Amount Application”
	Benefit Amount, etc.	The amount obtained by subtracting the copayment limit amount (※2) from the amount of your copay (except dietary therapy standard cost-sharing amount, extra bed charge etc.) (※1)	
	Special Notes	If the insured had been a subject of the Expensive Medical Charge 3 times or more in the last year (12 months) before the month treatment is received, copayment limit amount (※2) is reduced as “large amount handling” applies from the fourth time. If medical charges will likely be high, you should apply to the HIS in advance to receive a “Certificate of Eligibility for Ceiling-Amount Application” so that the amount you pay at the payment counter is only up to the copayment limit amount (※2).	
Combined High-Cost Medical Treatment Expenses	Subject of Benefit	When the amount paid to the same medical institute (Separately for hospitalization or outpatient, medical or dental, and each home-visit nursing station) exceeds the copayment limit amount (※2).	
	Benefit Amount, etc.	There are multiple copayment (Excluding dietary therapy standard cost-sharing amount, extra bed charge, etc.) (※1) of 21,000yen or more in the same month, the total amount of these subtracted by the copayment limit amount.	
	Special Notes	In case of “large amount handling”, the copayment limit amount is treated in the same way with the “Insured’s expensive medical charge”.	

Type	Benefits		Procedure
High-Cost Nursing Care Total Expenses	Subject of Benefit	When you have a person receiving nursing-care insurance, and the total of the copayment of medical insurance (the amount subtracted by the expensive medical charge) and copayment of the nursing-care insurance (the amount subtracted by high-cost nursing care service cost, high-cost preventive nursing care service cost) for a year (from August 1st to July 31st of the next year) exceeds the calculation standard (limit amount) (※3).	Please make inquiries at HIS if you think you may fall under the standard of “High-cost nursing care treatment total expenses” (When it exceeds the amount of calculation standard).
	Benefit Amount, etc.	Copayment limit amount (Excluding dietary therapy standard cost-sharing amount, extra bed charge, etc.) subtracted by the calculation standard (limit amount) (※3).	
Medical Treatment Expenses	Subject of Benefit	When HIS recognizes the difficulty of providing medical treatment benefit, or when the patient fails to present Health Insurance Card due to emergency situation or other unavoidable reason. Also, when a patient received prescription drug or treatment from the hospital or clinic that is not an authorized insurance medical institutes and HIS approved.	Attached documents (Medical Treatment Expenses) vary depending on the medical treatments. [Example] ① Unable to use the Insurance Card: Note the reason that you could not receive treatment at an authorized insurance medical institute and attach detailed medical treatment fee and original of receipt. ② Made a corset etc.: Attach original of physician’s certificate and original of receipt.
	Benefit Amount, etc.	Approved amount subtracted by the copayment amount, 30% (※1), is provided	
	Special Notes	Attached documents vary depending on the medical treatment such as replacement payment, equipment for medical treatment, blood for transfusion, etc.	
Transport Expenses	Subject of Benefit.	① When an insured person is transported to medical oinstitute for apperropriate treatment by insurance-covered. ② It is difficult to transport because of the insured person becomes sick or injured. ③ Emergency or other unavoidable cercumstance.	You must submit an “Application for transportation expenses benefit” and the “Physician’s written opinion regarding the transportation” (with the original receipt attached)
	Benefit Amount etc.	When the reasons of the transportation is like one of the above, and HIS approves, the fare of the most economical means of transportation is calculated and the actual cost amount up to the calculated amount will be provided.	

※1: Copayment amount

Age	Copayment percentage
70 to 74	20%(30% for the persons with active-employee level income)
After entering elementary school and up to 69	30%
Before entering elementary school	20%

※The persons with active-employee level income mean insured and their dependents that are elderly benefits recipients age 70 or above with standard monthly pay of 280,000 yen or more

※2: Copayment limit amount

Category	Maximum limit per month
Standard monthly pay of 830,000 yen or more	252,600 yen + (Total medical treatment expenses 842,000 yen) \times 1% [140,100yen]
Standard monthly pay from 530,000 yen to 790,000 yen	167,400 yen + (Total medical treatment expenses – 558,000 yen) \times 1% [93,000yen]
Standard monthly pay from 280,000 yen to 500,000 yen	80,100 yen + (Total medical treatment expenses 267,000 yen) \times 1% [44,400yen]
Standard monthly pay of 260,000 yen or less	57,600 yen [44,400yen]
Low-income earner (person excluded from municipal inhabitant tax)	35,400 yen [24,600yen]

※3 Calculation standard amount (Limit amount)

A household with people, who are less than 70 years old

Category	Standard amount
Standard monthly pay of 830,000 yen or more	2,120,000 yen
Standard monthly pay from 530,000 yen to 790,000 yen	1,410,000 yen
Standard monthly pay from 280,000 yen to 500,000 yen	670,000 yen
Standard monthly pay of 260,000 yen or less	600,000 yen
Low-income earner (person excluded from municipal inhabitant's tax)	340,000 yen

A household with a person of age 70 to 74

Category	Standard amount
Person with active-employee level income	670,000 yen
General earner	560,000 yen
Low-income earner II	310,000 yen
Low-income earner I	190,000 yen

Type	Benefits		Procedure
Injury and Disease Allowance	Subject of Benefit	Incapacitated employee due to non-duty connected disease or injury who has taken a leave of 3 consecutive days will receive Injury and Disease Allowance, and the said allowance benefit will start from the 4th day of his/her absence.	Submit an “Injury and disease allowance and additional payment application form” with the physician’s opinion and verification from the employer. A recipient who had lost the eligibility shall attach a “petition for jobless and no income· non-receipt of employment insurance payment” (each time of application) and “a copy of payment extension notification” (first application after the eligibility loss) of employment insurance. Verification from the employer is not necessary.
	Benefit Amount	As a living support, 2/3 of standard daily compensation amount is provided. If the person is receiving maternity allowance, salary(remuneration), disability allowance, {disability pension, old-age pension} and absence from work compensation due to work related accident and the daily amount is lower than the amount of injury and disease allowance per day, the difference will be provided.	A person receiving disability employee’s pension or an old-age retirement pension shall attach “a copy of annuity certificate” and a person receiving workmen’s accident absence from work compensation shall attach “a copy of Notice of determination of absence from work compensation benefit”
	Benefit Period	1 year and 6 months in total from benefit period starting date	In case that a person continues to receive an injury and disease allowance after he/she lost an eligibility, if the person is receiving an old-age retirement pension, attach “a copy of the certificate of old-age retirement pension” and “a copy of the documents that prove the amount of old-age retirement pension benefit and the starting date of the benefit payment.
Additional Injury and Disease Allowance	Subject of Benefit	Provided to the recipient of injury and disease allowance. (Excluding the person who is receiving the allowance after he/she lost the eligibility.)	(Normally, an additional injury disease allowance is provided together with an injury and disease allowance; therefore, no particular procedure is required.)
	Benefit Amount, etc.	HIS provides Injury and Disease Allowance plus Additional Injury and Disease Allowance up to 85 % of the standard daily compensation.	
	Benefit Period	1 year and 6 months in total from benefit period starting date (Dual benefits with injury and disease allowance)	

Type	Benefits		Procedure
Lump-Sum Allowance for Childbirth and Nursing	Subject of Benefit	An insured female's childbirth expenses (Benefit is provided for still birth, artificial abortion of the pregnancy or abnormal labor, if it is at the point of 85 days pregnancy or after.)	"Lump-sum allowance for childbirth and nursing"
	Benefit Amount, etc.	<p>408,000 yen per child (For a childbirth, subject to the obstetrical care compensation program: 420,000 yen per child)</p> <p>※In addition to the "direct payment system" in which HIS pays the lump-sum allowance for child birth and nursing etc. to the medical institutions directly, "a lump-sum allowance for childbirth and nursing proxy recipient system has been introduced for childbirths.</p>	<p>① A person who did not or could not use the "direct payment system": Submit an application for allowances with a certification by the physician, midwife, or the mayor of the municipality with a copy of the receipt or detailed statement of childbirth expense payment, which mentions that the patient did not use the "direct payment system (Not necessary if the childbirth was at the hospital in overseas or the base)</p> <p>② A person who used the "direct payment system": (When the actual cost for the childbirth is less than the lump-sum allowance for childbirth and nursing): Submit a part-payment request and petition of makeup payment with a copy of receipt or statement with the details of childbirth expenses. (Either way, if the delivery was a subject of the obstetrical care compensation program, a designated stamp is placed on the receipt or statement.)</p>
Maternity Allowance	Subject of Benefit	When an insured female took a leave for childbirth without pay.	"Maternity allowance" Submit with certification of the physician or midwife, and the employer.
	Benefit Amount, etc.	2/3 of the standard daily compensation amount per day is provided	
	Benefit Period	For 42 days before childbirth (98 days for multiple pregnancy), and 56 days after the childbirth. It is also provided for the period that the childbirth delayed from the expected date of delivery.	

Type	Benefits		Procedure
Burial Fee (Expenses)	Benefits	When the insured died or the one, who was an insured, died within 3 months after he/she lost the eligibility, or the one, who was an insured and is receiving continuous benefit of injury and disease allowance or maternity allowance (hereafter referred as “continuous benefit”) after the loss of eligibility or had stopped receiving the continuous benefit within 3 months before he/she died, the amount necessary for burial is provided. (In all cases, the person died due to non-duty connected cause.	Attach①～③to an “Application for Burial Expense Benefit” and submit to HIS. <u>① One out of the following I ~ IV</u> I) Certificate of Employer II) A copy of burial certificate or cremation certificate issued by the mayor of the municipal III) A copy of the death certificate, certificate of death, or post-mortem inspection record IV) Original of the deceased’s (abstract of) family register
	Benefit Amount, etc.	(Burial fees) The person, who was maintaining his/her living by the support of insured at the time of death and executes the burial, receives 50,000 yen. (Burial expenses) When a person, who was maintaining his/her living by the support of insured at the time of death and executes the burial, does not exist, the one who executed the burial receives the amount that required for the burial within the burial expenses amount indicated above.	<u>② Burial expenses</u> An original of resident card for a family member who is not a dependent of the deceased (The one with both the names of the deceased and the applicant) (Legal domicile and Individual Number (My Number) information is not needed.) <u>③ Burial expenses</u> The original receipt and the statement that can verify the detail. (The one with the applicant’s (payer’s) full name is present.)

■ Table of Insurance Benefit 2 (For the dependents)

Type	Benefits	Procedure
Family Medical Treatment Benefit	Same as the item in “Medical Treatment Benefit” and “Uninsured Treatment Combined Expense” in Table of Insurance Benefit 1 (For the insured).	Same as the item in “Medical Treatment Benefit” and “Uninsured Treatment Combined Expense in Table of Insurance Benefit 1 (For the insured)
Secondary Family Medical Treatment Benefit	Same as the item in “Medical Treatment Benefit” in Table of Insurance Benefit 1 (For the insured)	Same as the item in “Medical Treatment Benefit” in Table of Insurance Benefit 1 (For the insured)
Dietary Therapy Expense During Hospitalization	Same as the item in “Dietary Therapy Expenses During Hospitalization” in the Table of Insurance Benefit 1 (For the insured)	Same as the item in “Dietary Therapy Expenses During Hospitalization” in the Table of Insurance Benefit 1 (For the insured)
Life Therapy Expenses During Hospitalization	Same as the item in “Life Therapy Expenses During Hospitalization” in the Table of Insurance Benefit 1 (For the insured)	Same as the item in “Life Therapy Expenses During Hospitalization” in the Table of Insurance Benefit 1 (For the insured)
Family Home – Visit Nursing Treatment Expenses	Same as the item in “Home–Visit Nursing Treatment Expenses” in Table of Insurance Benefit 1 (For the insured).	Same as the item in “Home–Visit Nursing Treatment Expenses” in Table of Insurance Benefit 1 (For the insured)
Family High-Cost Medical Treatment Expenses	Same as the item in “Insured’s High-Cost Medical Treatment Expenses” in Table of Insurance Benefit 1 (For the insured).	Same as the item in “Insured’s High-Cost Medical Treatment Expenses” in Table of Insurance Benefit 1 (For the insured)
Family Transport Expenses	Same as the item in “Transport Expenses” in Table of Insurance Benefit 1 (For the insured)	Same as the item in “Transport Expenses” in Table of Insurance Benefit 1 (For the insured)
Lump-Sum Allowance for Family Childbirth and Nursing	Dependent family member’s childbirth expenses (Benefit is provided for still birth, artificial abortion of the pregnancy or abnormal labor if it is at the point of 85 th day of pregnancy or after.) 408,000 yen per child. For a childbirth, subject to the obstetrical care compensation program: 420,000 yen per child)	Same as the item in “Lump-Sum Allowance for Childbirth and Nursing” in Table of Insurance Benefit 1 (For the insured)
Family Burial Expenses	Provided when a dependent died. The benefit amount is 50,000 yen.	Same as the item in ① of “Burial Expenses” Additionally, the applicant shall do the “Change of Dependent” procedure, simultaneously in Table of Insurance Benefit 1 (For the insured).

※ The Table of Insurance Benefit 1 (For the insured) and Table of Insurance Benefit 2 (For the dependents) are as of April 2022.

(6) Medical Examination by HIS

HIS implements Comprehensive Medical Examinations, comprehensive brain examinations, comprehensive lung examinations, PET examination female specific cancer tests, and dental examinations by outsourcing them to private welfare service providers.

(7) HIS Homepage

On the homepage, information of health services and insurance benefits is updated in a timely manner.

Please utilize it. The address is as follows:

<http://www.chukenpo.or.jp>

(8) HIS Facilities◇ **HIS Hall (Chu-Kenpo Kaikan)**

The head office of HIS, as well as the business center, the backbone of the business operation, conference rooms and lodging facility (13 rooms, room charge: 3,000 yen~) is located here. Please utilize the facility actively.

ADDRESS: 3-41-8 Shiba, Minato-ku, Tokyo 〒105-0014

TEL: 03-(3452)-3461

2 Nursing-Care Insurance**(1) Outline of the System**

In recent years, our population aging has progressed rapidly and people, who need nursing-care because of bedridden condition and dementia, etc., are increasing. On the other hand, as the trend of aging and nuclear family, which provides the care, progresses, it is becoming difficult to provide sufficient care by the family.

Therefore, we have re-constructed the present welfare and medical system and established the Nursing-Care Insurance System as a new structure in which HIS supports people who need care as a whole, based on the principle of cooperation and solidarity, from April 1, 2000, for people of age 40 and older. The municipality becomes the administrative body, an insurer, and the person who needs care himself/herself can select and use integrated care of insurance, medical and welfare.

(2) Insured Person

Insured persons are classified by age as follows:

Category 1 insured	Category 2 insured	Category 3 insured
Person age 65 or over.	Person age 40 or over and less than 65. Health insurance dependents also constitute the insured for nursing-care insurance.	For an employee other than category 2 insured (person age 40 or over and less than 65) who has a dependent of category 2 insured, HIS collects the nursing-care insurance premium as that employee constitutes a 'specific insured'.

(3) Premium

Premium of category 1 insured is fixed depending on the income and, in principle, deducted from the pension (If the amount of annual pension is less than 180,000 yen, the insured pays the premium to the municipal individually). Premium of category 2 insured is collected by adding to the premium of the health insurance, which the insured has. Therefore, for an employee of category 2 insured and an employee of specific insured, HIS collects the premium. The amount obtained by multiplying the amount of health insurance's standard monthly compensation (Standard bonus amount for summer and year-end allowances) and the premium rate that insured has to cover is deducted from the monthly pay, summer allowance and year-end allowance. Please see "Standard Monthly Compensation Amount and Insurance Premium Amount of Health Insurance, Long-Term Care".

(4) Nursing-Care Insurance Benefit

To receive the insurance benefit, you need to receive a certification of nursing-care need. First, please apply for certification of nursing-care need at your municipality.

The main flow from application to benefit provision is as follows:

- ◇ Screening meeting for nursing-care needs held at municipality, determine the classification of the nursing-care needs, result notification
- ◇ Care planning at home or the facility depending on the classification of the care needs
- ◇ After signing the contract with a home care service provider or a nursing care facility, start using the service

As for a category 2 insured, only the ones that became in need of

nursing care due to specific disease that accompanies with aging, such as a cerebrovascular disease can receive the benefit. Also, if the person receives the service, the insured has to make a copayment of 10% (if move into a facility, a part of food expenses is covered by the insured).

3 Welfare Annuity Insurance

(1) Outline of the Welfare Annuity Insurance System

Our country’s pension system is established on the base of the basic pension (National pension) and the welfare annuity insurance system and mutual aid pension plans are on the base. Therefore, a person who joined welfare annuity insurance is an insured of two pension systems, National pension and welfare annuity.

		Welfare annuity
National pension (Basic pension)		
1st grade insured	3rd grade insured	2nd grade insured
Self-employed person, student, etc.	Dependent spouse of the 2nd grade insured, aged 20 and over and less than 60	Salaried worker

(2) Insured Person

An employee becomes an insured of welfare annuity insurance at the time of appointment. Dependent spouse of the employee becomes the 3rd grade insured of the National pension. However, employees whose employment period is 2 months or less or scheduled weekly work hours are less than 20 hours, etc. are excluded.

- ◇ Voluntary enrolled elderly insured
There is an age limit to become an insured. You may become an insured until the day before you turn age 70. However, if you have not fulfilled the qualification period of recipient when you turned age 70, you may voluntary join until you fulfill the period.

(3) Annuity Insurance Premium

Like health insurance, amount of standard monthly compensation (amount of standard bonus for bonuses) is determined first, then the rate of insurance premium that the insured has to cover is multiplied to calculate the premium amount. It is deducted from monthly pay, summer allowance and tear-end allowance. Please see “Standard Compensation Amount and Insurance Premium Health for Nursing

Care Insurance, Welfare Annuity Insurance”.

- A. Exemption of health insurance premium (including Nursing-Insurance) during pregnancy leave and child-care leave
During pregnancy leave and child-care leave, welfare annuity insurance premium, as well as health insurance premium is exempt. Please report it to the person in charge at LMO branch office. Premium payment from seasonal allowances such as summer allowance paid during the said leave is also exempt.
- B. Substitute use of prior standard monthly compensation during child-care period
When the standard monthly compensation amount for the period you are taking care of your child of less than age 3, is less than the standard monthly compensation amount (prior standard monthly compensation amount), the higher prior standard monthly compensation amount is used as the standard monthly compensation amount for the period to calculate your insurance premium as a special measure. Please request it to the person in charge at the LMO branch office. (The premium is covered with the actual lower standard monthly compensation amount.)

(4) Notification of the Japanese Basic Pension Number

Since April 2022, those who join the pension system for the first time will be issued a “Notification of the Japanese Basic Pension Number” and will not be issued Pension Book. If you already have a pension book, the notification will not be issued. So, please keep the book in a safe place. If you have 2 or more pension books, please take a step to consolidate them into one through the LMO branch office.

(5) Welfare Annuity Benefit

Our current pension system, in principle, is a two-stage system in which, basic pension is provided from National pension and the pension that corresponds to the person’s income is provided from the welfare annuity system on top of the basic pension.

The rights to receive these pension benefit occur by conditions, such as period of qualification, disability and death, and the amount of the benefit varies depending on individual age, length of enrollment, number of months that premium was paid.

◇Old age benefit

◇Disability benefit

◇Bereaved

Family's benefit

Special benefit of old-age welfare annuity until age 65	Age 65 and older Old-age welfare annuity ----- Old-age basic pension	Disability welfare pension ----- Disability basic pension	Bereaved Family's welfare pension ----- Bereaved Family's basic pension
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■Types of Pension Benefit

Types of benefit	National pension benefit	Welfare annuity benefit
Old-Age Benefit	◇ Old-age basic pension (Age 65 and over) To qualify for lifetime pension, qualifying period of 10 years or more is required.	◇ Special benefit of the old-age welfare pension (From age 60 until Age 64) An insured person, who enrolled in the welfare annuity for a year or over and fulfilled the old-age basic pension's qualifying period, receives the benefit for a limited period from age 60 until the person turns 65 years old.
		◇ Old-age welfare pension (from age 65) When a person who used to be an insured of welfare annuity insurance gained a right to receive an old-age basic pension benefit of national pension, this is provided as an addition to the old-age basic pension benefit.

Types of benefit	National pension benefit	Welfare annuity benefit
Disability Benefit	<p>◇ Disability basic pension</p> <p>The benefit is provided when the total periods that the insured paid the premium of national pension (including the period as a 2nd grade insured and 3rd grade insured etc.) and periods that premium payment was exempted are the 2/3 or more of the period that he/she was enrolled before the first medical examination for the disability, and the insured falls under one of the following.</p> <ol style="list-style-type: none"> 1 When the insured becomes a 1st or 2nd class disabled by the disease or injury that occurred when he/she was enrolled in the national pension. 2 When an insured become a 1st or 2nd class disabled at age 60 or over and before age 65. <p>* Disability basic pension benefit is also provided to the person, who became disabled before age 20, from the time the person reaches age 20.</p>	<p>◇ Disability welfare pension</p> <p>The benefit is provided when an insured becomes disabled, which falls under the 1 or 2 of the disability basic pension, and the first medical examination for the disability was during the period the insured was a member of welfare annuity, in addition to the disability basic pension benefit.</p> <p>* If an insured has a disability of a specific level, which does not qualify the insured for disability basic pension benefit, a disability welfare pension benefit (3rd class) or disability allowance, unique to welfare annuity insurance. (In this case, disability basic pension is not provided.)</p>
Bereaved Family's Benefit	<p>◇ Bereaved family's basic pension</p> <p>The benefit is provided to the following bereaved family, when an insured, whose total periods that he/she paid the premium of national pension (including the period as a 2nd grade insured and 3rd grade insured etc.) and periods that premium payment was exempted are the 2/3 or more of the period that he/she was enrolled, a person who is eligible to receive old-age basic pension or a person, who had fulfilled the qualification period for old-age basic pension, died.</p> <ol style="list-style-type: none"> 1 Spouse who has the person's child (※1) 2 Child (※1) <p>※1 Child subjected to the bereaved family's benefit is a child who is turning 18 years old by the end of the fiscal year or the 1st or 2nd class disabled state (age 20 or younger).</p>	<p>◇ Bereaved family welfare pension</p> <p>The benefit is provided to one of the following bereaved family when an insured dies while he/she was an insured of welfare annuity insurance or within 5 years from the first visit to the medical facility for the disease or injury that caused the death, a person who was eligible for 1st or 2nd class disabled welfare pension benefit, or a person who was eligible or fulfilled the qualification period for old-age welfare benefit died.</p> <ol style="list-style-type: none"> 1 Bereaved family subject of bereaved family's basic pension (※2) (When no bereaved family in 1 exists...) 2 Spouse without child (※2) 3 Parents (age 55 or over) 4 Grandchildren 5 Grandparents (age 55 or over) <p>※2 If the husband is eligible to receive the pension, his age needs to be 55 or over.</p>

(6) Consultations

Please consult with the person in charge at the LMO branch office about various reports related to welfare annuity insurance. About a consultation of pension, please ask at the local pension office nationwide.

■ Standard Monthly Compensation Amount and Insurance Premium Health Insurance for Nursing-Care Insurance, Welfare Annuity Insurance (★)

(Unit: yen)

Standard Compensation				Monthly Compensation Amount	Monthly Health Ins. Premium (The upper row includes nursing-care insurance premium.)			Monthly Welfare Annuity Insurance Premium	
Grade		Monthly Amount	Daily Amount		Insured's share	Employer's Share	Total	Shares of Insured and Employer	Total
Health Ins.	Welfare Ins.								
1	—	58,000	1,930	Less than 63,000	(3,382) 2,889	(3,624) 3,131	(7,006) 6,020	8,052.00	16,104.00
2	—	68,000	2,270	63,000 or more	(3,965) 3,387	(4,249) 3,671	(8,214) 7,058		
3	—	78,000	2,600	73,000 or more	(4,548) 3,885	(4,874) 4,211	(9,422) 8,096		
4	1	88,000	2,930	83,000 or more	(5,132) 4,384	(5,499) 4,751	(10,631) 9,135		
5	2	98,000	3,270	93,000 or more	(5,715) 4,882	(6,123) 5,290	(11,838) 10,172	8,967.00	17,934.00
6	3	104,000	3,470	101,000 or more	(6,065) 5,181	(6,498) 5,614	(12,563) 10,795	9,516.00	19,032.00
7	4	110,000	3,670	107,000 or more	(6,416) 5,481	(6,872) 5,937	(13,288) 11,418	10,065.00	20,130.00
8	5	118,000	3,930	114,000 or more	(6,882) 5,879	(7,373) 6,370	(14,255) 12,249	10,797.00	21,594.00
9	6	126,000	4,200	122,000 or more	(7,348) 6,277	(7,873) 6,802	(15,221) 13,079	11,529.00	23,058.00
10	7	134,000	4,470	130,000 or more	(7,815) 6,676	(8,373) 7,234	(16,188) 13,910	12,261.00	24,522.00
11	8	142,000	4,730	138,000 or more	(8,282) 7,075	(8,872) 7,665	(17,154) 14,740	12,993.00	25,986.00
12	9	150,000	5,000	146,000 or more	(8,749) 7,474	(9,372) 8,097	(18,121) 15,571	13,725.00	27,450.00
13	10	160,000	5,330	155,000 or more	(9,332) 7,972	(9,997) 8,637	(19,329) 16,609	14,640.00	29,280.00
14	11	170,000	5,670	165,000 or more	(9,916) 8,471	(10,620) 9,175	(20,536) 17,646	15,555.00	31,110.00
15	12	180,000	6,000	175,000 or more	(10,499) 8,969	(11,246) 9,716	(21,745) 18,685	16,470.00	32,940.00
16	13	190,000	6,330	185,000 or more	(11,082) 9,467	(11,871) 10,256	(22,953) 19,723	17,385.00	34,770.00
17	14	200,000	6,670	195,000 or more	(11,666) 9,966	(12,496) 10,796	(24,162) 20,762	18,300.00	36,600.00
18	15	220,000	7,330	210,000 or more	(12,832) 10,962	(13,745) 11,875	(26,577) 22,837	20,130.00	40,260.00
19	16	240,000	8,000	230,000 or more	(13,999) 11,959	(14,994) 12,954	(28,993) 24,913	21,960.00	43,920.00
20	17	260,000	8,670	250,000 or more	(15,165) 12,955	(16,245) 14,035	(31,410) 26,990	23,790.00	47,580.00

Standard Compensation				Monthly Compensation Amount	Monthly Health Ins. Premium (The upper row includes nursing-care insurance premium.)			Monthly Welfare Annuity Insurance Premium	
Grade		Monthly Amount	Daily Amount		Insured's share	Employer's Share	Total	Shares of Insured and Employer	Total
Health Ins.	Welfare Ins.								
21	18	280,000	9,330	270,000 or more	(16,332) 13,952	(17,494) 15,114	(33,826) 29,066	25,620.00	51,240.00
22	19	300,000	10,000	290,000 or more	(17,499) 14,949	(18,744) 16,194	(36,243) 31,143	27,450.00	54,900.00
23	20	320,000	10,670	310,000 or more	(18,665) 15,945	(19,993) 17,273	(38,658) 33,218	29,280.00	58,560.00
24	21	340,000	11,330	330,000 or more	(19,832) 16,942	(21,242) 18,352	(41,0744) 35,294	31,110.00	62,220.00
25	22	360,000	12,000	350,000 or more	(20,998) 17,938	(22,493) 19,433	(43,4914) 37,371	32,940.00	65,880.00
26	23	380,000	12,670	370,000 or more	(22,165) 18,935	(23,742) 20,512	(45,907) 39,447	34,770.00	69,540.00
27	24	410,000	13,670	395,000 or more	(23,915) 20,430	(25,616) 22,131	(49,531) 42,561	37,515.00	75,030.00
28	25	440,000	14,670	425,000 or more	(25,665) 21,925	(27,490) 23,750	(53,155) 45,675	40,260.00	80,520.00
29	26	470,000	15,670	455,000 or more	(27,415) 23,420	(29,364) 25,369	(56,779) 48,7894	43,005.00	86,010.00
30	27	500,000	16,670	485,000 or more	(29,165) 24,915	(31,240) 26,990	(60,405) 51,905	45,750.00	91,500.00
31	28	530,000	17,670	515,000 or more	(30,914) 26,409	(33,115) 28,610	(64,029) 55,019	48,495.00	96,990.00
32	29	560,000	18,670	545,000 or more	(32,664) 27,904	(34,989) 30,229	(67,653) 58,133	51,240.00	102,480.00
33	30	590,000	19,670	575,000 or more	(34,414) 29,399	(36,863) 31,848	(71,277) 61,247	53,985.00	107,970.00
34	31	620,000	20,670	605,000 or more	(36,164) 30,894	(38,737) 33,467	(74,901) 64,361	56,730.00	113,460.00
35	32	650,000	21,670	635,000 or more	(37,914) 32,389	(40,612) 35,087	(78,526) 67,476	59,475.00	118,950.00
36	—	680,000	22,670	665,000 or more	(39,664) 33,884	(42,486) 36,706	(82,150) 70,590		
37	—	710,000	23,670	695,000 or more	(41,414) 35,3793	(44,360) 38,325	(85,774) 73,704		
38	—	750,000	25,000	730,000 or more	(43,747) 37,372	(46,860) 40,485	(90,607) 77,857		
39	—	790,000	26,330	770,000 or more	(46,080) 39,365	(49,359) 42,644	(95,439) 82,009		
40	—	830,000	27,670	810,000 or more	(48,413) 41,358	(51,859) 44,804	(100,272) 86,162		
41	—	880,000	29,330	855,000 or more	(51,330) 43,850	(54,982) 47,502	(106,312) 91,352		
42	—	930,000	31,000	905,000 or more	(54,246) 46,341	(58,107) 50,202	(112,353) 96,543		
43	—	980,000	32,670	955,000 or more	(57,163) 48,833	(61,230) 52,900	(118,393) 101,733		

Standard Compensation				Monthly Compensation Amount	Monthly Health Ins. Premium (The upper row includes nursing-care insurance premium.)			Monthly Welfare Annuity Insurance Premium	
Grade		Monthly Amount	Daily Amount		Insured's share	Employer's Share	Total	Shares of Insured and Employer	Total
Health Ins.	Welfare Ins.								
44	—	1,030,000	34,330	1,005,000 or more	(60,079) 51,324	(64,355) 55,600	(124,434) 106,924		
45	—	1,090,000	36,330	1,055,000 or more	(63,579) 54,314	(68,103) 58,838	(131,682) 113,152	59,475.00	118,950.00
46	—	1,150,000	38,330	1,115,000 or more	(67,079) 57,304	(71,852) 62,077	(138,931) 119,381		
47	—	1,210,000	40,330	1,175,000 or more	(70,579) 60,294	(75,600) 65,315	(146,179) 125,609		
48	—	1,270,000	42,330	1,235,000 or more	(74,079) 63,284	(79,348) 68,553	(153,427) 131,837		
49	—	1,330,000	44,333	1,295,000 or more	(77,578) 66,273	(83,099) 71,794	(160,677) 138,067		
50	—	1,390,000	46,330	1,355,000 or more	(81,078) 69,263	(86,847) 75,032	(167,925) 144,295		

- ※The upper row number in Monthly Health Insurance Premium box is the “amount that the insured pay when the insured is a subject of nursing-care insurance”.
- ※The fraction is rounded off for the insured’s share of monthly welfare annuity insurance premium.
- ※Amount of insurance premium for bonus is calculated by rounding off less than 1,000 yen from the amount of actual bonus paid and multiply it as a “Standard bonus amount” with insurance premium rate. However, the upper limit of the fiscal year cumulative total of standard bonus amount used for health insurance (nursing-care insurance) is 5,730,000 yen, and the upper limit amount used for welfare annuity insurance is 1,500,000 yen (each time).

(Premium rates)

【Health Insurance】 As of February 28, 2022 Applicable period: from March 2022
 Premium rate: 103.81/1,000 (General and adjustment premium)
 (Rate of insured’s share) 49.83/1,000 (General and adjustment premium)
 (Rate of employer’s share) 53.98/1,000 (General and adjustment premium)

【Nursing-Care Insurance】 Applicable period: from March 2021
 Premium rate: 17.00/1,000
 (Rate of insured’s and employer’s share) 8.50/1,000

【Welfare Annuity Insurance】 Applicable period: from September 2017~
 Premium rate: 183.00/1,000
 (Rate of insured’s and employer’s share) 91.50/1,000
 ※ Premium rate of welfare annuity insurance had been raised in stages and was fixed after September 2017.

※ Medical system for late-stage elderly people

A new independent medical system, “Medical system for late-stage elderly people”, for people of age 75 and over (65 and over, if the person’s disability was recognized by the municipality. The same shall apply hereafter.) has been established. People of ages 75 and over, even those who used to be insured or dependents of insured of HIS, are switched to the “Medical system for late-stage elderly people”.

【Dependent of age 75 or over】

If you are supporting a person aged 75 or over, the dependent shall join the medical system for late-stage elderly people; therefore, you need to take a procedure to remove the dependent from your dependents list under HIS. If it shall apply to you, please submit a “Report of dependent (change)” and the Health Insurance Card to the LMO branch office and do the procedure of dependent change.

【Insured person of age 75 or over】

Once an insured person reaches the age of 75, he/she loses the qualification to be a member of HIS. If the insured has a dependent aged 74 or under, the dependent also loses the qualification at the same time and joins in the National Health Insurance. (Medical system for late-stage elderly people does not have a system of dependent.)

4 Employment Insurance

(1) Outline of the Employment Insurance System

The goal of the employment insurance system is to promote workers’ welfare, such as occupational stability of workers, correction of employment situations, unemployment prevention and increase of employment opportunities by providing necessary support when an employee loses his/her job for a certain period of time until re-employed for stable living, assisting job hunt to promote re-employment, as well as providing necessary support to advanced-age employees or women, who now find it difficult to keep their employment for certain reasons. This insurance benefit is funded by the premium that you and your employer pay and the National Treasury disbursement.

(2) Insured Person

An employee becomes an insured of employment insurance at the time of appointment. However, an employee whose scheduled weekly work hours are less than 20 hours or is not expected to work 31 consecutive days or more is excluded.

In addition, employees of age 65 or over have been insured persons since 1 January 2017.

(3) Employment Insurance Premium (★)

Employment insurance premium is deducted from your monthly pay, summer allowance and year-end allowance by the amount obtained by multiplying the total wage amount and the insured's premium rate.

Employment Insurance Premium rate (from April to September 2022)	
Premium rate for insured's share 3.0/1,000	Premium rate for employer's share 6.5/ 1,000
Employment Insurance Premium rate (from October 2022)	
Premium rate for insured's share 5.0/1,000	Premium rate for employer's share 8.5/ 1,000

(4) Employment Insurance Card

When unemployment benefit etc. is provided, the period of insured and insurance number are checked with the employment insurance card. You will use the same card even when you change your job, and the number will not change.

(5) Main Benefits during Employment

A. Educational training benefit

When an employee took and completed educational training designated by the Minister of Health, Labor, and Welfare, a part of the expenses is provided from the Public Employment Security Office.

B. Advanced-age continuous employment benefit

The benefit is provided when an employee of age 60 or over and less than 65 who had been insured for 5 years or over is working for less wage by a certain rate compared to the wage at age 60.

(a) Eligible person

An employee of ages 60 to 64 who continues to work for less than 75% of the wage amount compared to the wage when the employee was age 60 is eligible.

(b) Amount of benefit

If the amount of wage decreases to 61% or less compared to the age of 60, the amount is provided up to 15% of the

wage amount after the employee becomes the age of 60. If the amount of wages decreased from 61% to less than 75%, the amount is provided according to the rate of decline. However, there is a certain limit on the amount of the benefit.

C. Child-care leave benefit

The benefit is for an employee who takes Child-Care Leave for a child of less than 1 year old. Eligibility period can be extended to the 2 days prior to the child's birthday of 2 years old, under the certain conditions such as applying the child to be admitted to a daycare, but the child cannot be approved.

(a) Eligible person

An employee who takes child-care leave and who has 12 months or more during two years prior to the start of child-care leave in which there are 11 days or more based on which wages were paid, is eligible, whether the employee is a man or a woman. Also, it is necessary that there are 10 days or less of work in a unit period, which is every month from the day the leave started. Leave period after childbirth (8 weeks) is not included in the child-care leave period.

(b) Amount of benefit

67% of the wage paid before the child-care leave started is paid from the starting day of the leave to 180th day and 50% of the wage is paid after 181st day of the leave.

D. Family-care leave benefit

This benefit is targeting an employee who takes a leave to provide care for his/her family member.

(a) Eligible person

An employee who takes a family-care leave, and 12 or more months out of two years prior to the start of the family-care leave have 11 or more creditable days of work for computation of wage, is eligible.

(b) Eligible family-care leave

Family-care leave benefit will be paid a maximum of three times for each applicable family member as long as the leave length for the family member does not exceed 93 days.

(c) Amount of benefit

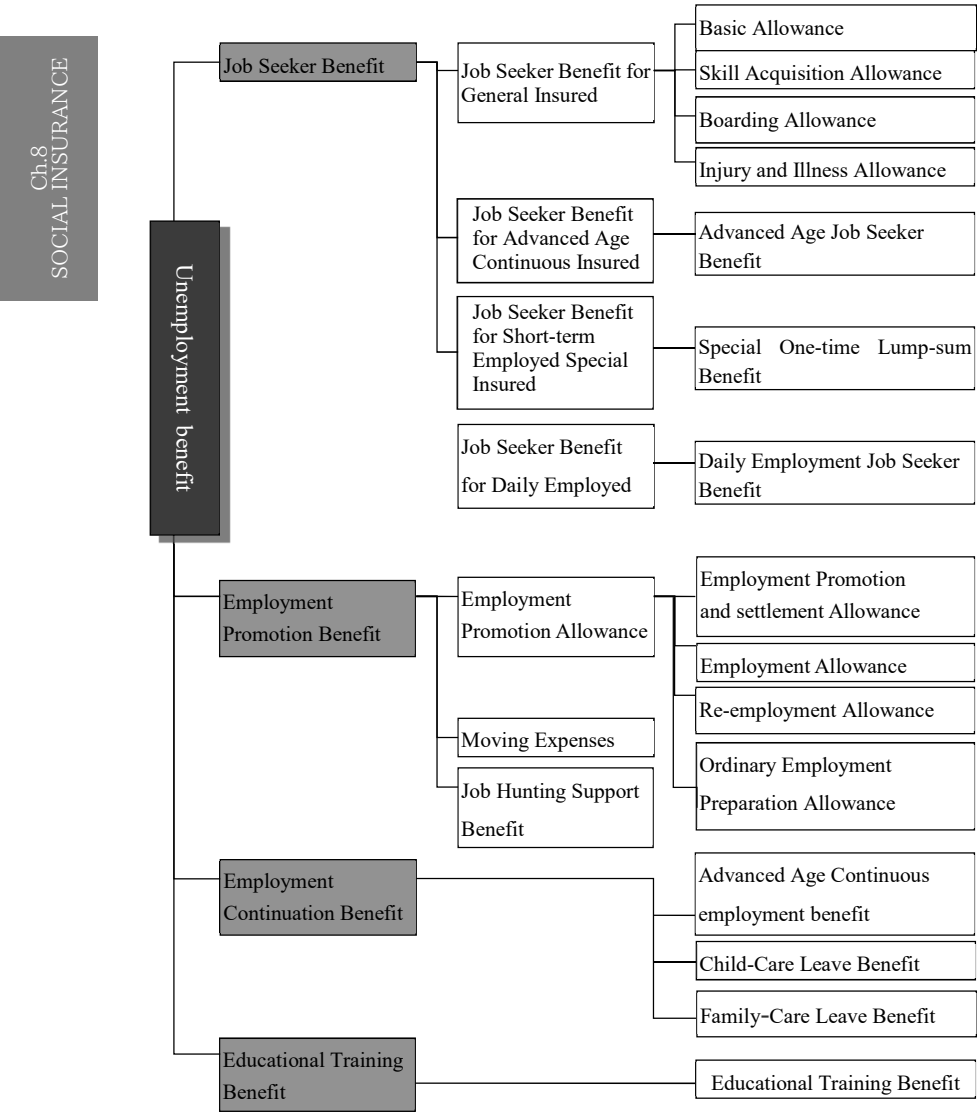
The amount of benefit is 67% of wage right before the family- care leave started.

(6) Benefits after Retirement

Benefits available after retirement are mainly divided to “job-hunter’s benefit” to make job-hunting easy, and “employment promoting benefit” to promote re-employment. Please see “Chapter 10 Procedures related to Retirements” for details.

(Note) Please send an inquiry to the person in charge at the LMO branch office for an item that is obscure regarding procedures.

■ Employment Insurance Benefit



5 Workmen's Accident Compensation Insurance

(1) Outline of the Workmen's Accident Compensation Insurance System

Workmen's accident compensation insurance system is generally called "Rosai Hoken (Insurance)" and provides a specific amount of insurance benefit to an employee when he/she was injured, became ill, was disabled or died due to a duty-connected cause. The employer covers all premium payment.

(2) Benefit of Workmen's Accident Compensation Insurance

The following are the matters to be attended to receive benefit :

A. (Acquisitive) Prescription

An employee's right to receive compensation for medical treatment, temporary disability and funeral expenses for duty-connected accidents and commutation related accident expires when 2 years has passed by the prescription. The rights to receive disability compensation and compensation for bereaved family expires when 5 years has passed by the prescription.

B. Relationship with the benefit of welfare annuity insurance etc.

When an employee can receive both welfare annuity insurance etc. and Rosai Hoken simultaneously, the amount of Rosai Hoken benefit is adjusted by multiplying the adjustment rate provided by the government ordinance and paid.

C. Relationship with automobile third party liability insurance

When an employee was involved in a car accident on the job or during commutation and received compensation from the automobile third party liability insurance, Rosai Hoken benefit shall not be provided within the limits of compensation.

D. Treatment of unborn child

When an employee dies and his dependent wife is carrying the unborn child, the child will have the right to receive bereaved family's pension benefit.

(3) Definitions of Duty-Connected Accident

A. An accident that happened while at work

In principle, an accident while at work is considered as a duty-connected accident. However, although the accident happened while at work, if it was caused by fight, conflict, personal action, work deviant behavior or other natural disaster, it is normally considered as off-the duty accident.

- B. An accident that happened while taking a break
Although an accident happened while on a work break, if it was interrupted by the needs of the body (bathroom use, water break etc.), it is considered as a duty-connected accident.
- C. An accident that happened during preparation or clearance of work
An injury happened during preparation before work (i.e. changing into working clothes, repairing machines) or clearance actions after work (i.e. organization of work environment, hand or face washing) is normally recognized as a duty-connected accident.
- D. An accident that happened during recess period
Unless there was a special reason, an accident that happened during recess period is an off-the-duty accident. However, if it was caused by poor management of the business facilities, it is considered as a duty-connected accident.
- E. An accident that happened during a business trip
An accident during business trip is normally treated as a duty-connected accident, unless it was caused by actions that were especially deviated from the schedule of the trip.
- F. An accident caused by natural disaster
Death or injury caused by a natural disaster is considered as off-the-duty accidents even if it happened during work. However, if it seems that the extent of damage was severer due to the work, or the employee was in a situation in which he/she is more vulnerable to the disaster due to work environment or defective facility, it is considered as a duty-connected accident.
- G. Duty-connected disease
Regarding duty-connected disease, the cause of disease is not simple in many cases and the recognition of whether duty-connected or not is very complicated; therefore, interpretation is different for each individual case.

(4) Commutation Accident

Commutation is workers action of making round trips between residence and the work place to work. Routes and transportation means of commutation have to be judged as reasonable. Therefore, if the employee deviates or interrupts the route, the route after the deviation or interruption is not recognized as commutation except for

special cases. Even if an employee is on the middle of commutation, once the employee passed the gate and an accident happens on base, in principle, the accident is considered as a duty-connected accident.

(5) Procedures of Workmen's Accidents Compensation Insurance

A. Examination at medical institute

When you have had a duty-connected accident or commutation accident, please report it to your supervisor at your workplace and take an appropriate step, such as seeing a physician at a medical institute nearby (i.e. Rosai designated hospital) etc. In such cases, you must inform the physician that it is "Rosai" (work-related injury or illness) and be careful not to apply health insurance.

This is very important for a case that you suffer from a sequel later, too.

B. Notification to the relevant people

Please notify the person in charge at work while you see a physician at the medical institute.

C. Traffic accident

When an accident happens while on duty or commuting by traffic accident involving automobiles, you will need a traffic accident certificate, so please be sure to go to the police station and file a designated report. If you are going to settle it with the injuring party out of the court, it may significantly affect the benefit provision from Rosai Hoken (Workmen's accident compensation insurance), so please consult with the person in charge at the LMO branch office beforehand.

(Note) Please send an inquiry to the person in charge at the LMO branch office for an item that is obscure regarding procedures.

Chapter 9

Benefits

1 Medical Examination and Safety and Health Management

(1) Medical Examination

The following various medical examinations as well as vaccinations are offered. Medical examinations are examinations of health status and intended only to collect information necessary to protect the health of the employee.

The results of medical examination are a barometer of health. Please retain the information indefinitely and utilize it to maintain your good health and well-being. If a re-examination or a more detailed examination is required, please take the examination immediately and receive proper treatment if necessary. Industrial physicians and public health nurses offer health counseling and guidance, so please feel free to ask questions.

A. Pre-hire Medical Examination

A medical examination for accepted applicants (excluding daily employees), consists of an interview, body measurement, thoracic direct X-ray test, urine test, anemia test, liver function test, blood lipid test, blood glucose test, blood pressure measurement, and electrocardiogram test.

B. Periodic Medical Examination

Once a year [2 times a year for night duty employees (special duty workers)], a periodic medical examination, similar to that of the pre-hire medical examination (varies according to age), is conducted for permanent employees. Also, a test for measuring a mental stress level (stress check) is conducted once a year. In addition to the periodic medical examination, a medical examination focusing on metabolic syndrome (Visceral Fat Syndrome) is offered for employees from age 40 until age 74. Depending on the results, an employee who took an examination for metabolic syndrome may be subject to specific health guidance implemented by HIS (Health Insurance Society for USFJ Employees).

C. Special Medical Examinations

Special medical examinations are examinations for employees who engage in operations that handle harmful material, etc.

■ Table of Special Medical Examinations

Types	Examination items	Subject	Frequency
Lead Health Examination	Work history review, blood lead test, urine delta aminolevulinate test, etc.	Employees who work with lead	2 times per year
Organic Solvent Health Examination	Work history review, urine protein test, urine metabolite test, liver function test, anemia test, ocular funds test, etc.	Employees who handle organic solvents	
Particular Chemical Substance Hazard Health Examination	Work history review, vital capacity test, liver function test, urine test, thoracic direct X-ray test, dental examination, erythrocyte • leucocyte • hemoglobin test, etc.	Employees who handle particular chemicals, such as benzene and chlorine	
Ionizing Radiation Health Examination	Erythrocyte • leucocyte • hemoglobin test, radiation exposure history review, cataract test, skin test, etc.	Employees who work with radiation	
Compressed Air Hazard Health Examination	Work history review, blood pressure measurement, urine test, vital capacity test, audiometric test, etc.	Employees who work under high air pressure	
Asbestos Health Examination	Work history review, test for objective or subjective symptom (i.e. chest pain), thoracic direct X-ray test, etc.	1. Employees who handle asbestos 2. Employees who have handled asbestos 3. Employees who regularly perform or have performed in the past around the above tasks	Every year or every 3 years
Pneumoconiosis Health Examination	Dust work history review, thoracic direct X-ray test, lung function test, etc.	Employees who work in a dusty environment and by management direction	
Tetraalkyl Lead Health Examination	Test for neurological symptom, blood pressure measurement, hemoglobin and basophilic erythrocyte count test, etc.	Employees who handle tetraalkyl lead	

In addition to the examinations listed above, there are more medical examinations specific to each occupation and duty.

D. Special Medical Examination

A special medical examination is offered in addition to the periodic medical examination, when there is a special need, such as an audiometric test for an employee who works around loud noise.

E. Immunization

Immunization for tetanus and hepatitis B is offered according to the occupation and duty. Immunization for endemic disease and/or infectious disease may also be implemented when there is an outbreak or a prediction of an outbreak.

F. Adult Disease Prevention Health Examination

LMO branch office implements adult disease prevention health examination for permanent employees who desire and apply to take the examination, as defined in the table below. The announcement of the application will be made around December the previous year. Please be careful since the employee cannot take both this examination and the comprehensive medical examination or female specific cancer examination implemented by HIS in the same year.

Examination items	Subject age
Gastric test	Age 40 or over
Electrocardiogram test	Less than age 40 (excluding age 35)
Liver function test	Less than age 40 (excluding age 35)
Uterine cancer test	Age 35 or over
Breast cancer test	Age 35 or over
Large intestine cancer test	Age 40 or over
Lung cancer test	Age 40 or over

(2) Inspection by Industrial Physician and Health Supervision

Industrial physicians conduct periodical inspections in order to check whether there is danger or harm regarding the facilities, operational method, and/or sanitation of the work place. Also, a health supervisor is selected from among the employees to supervise labor health and to replenish emergency first-aid medications. A first aid kit is available at each unit or major shop in order to provide first aid for injury, etc.

(3) Public Health Nurse

Public health nurses provide health guidance and health counseling for disease prevention and health maintenance promotion.

(4) Health Management Office

For the purpose of improving health and wellness, a Health Management Office has been established at the Misawa, Zama, Iwakuni, Sasebo and Okinawa Branch of LMO and at Yokota Air Base and Yokosuka Naval Base, so that industrial health experts, such as Industrial Physicians and Public Health Nurses can work together and provide health counseling, etc. in a planned and consistent manner. Industrial Physicians and Public Health Nurses at the office provide health guidance, counseling, etc. not only to those who received unfavorable comments at the medical examinations but also to those who may have concerns about their health. Service hours differ among each branch, so please consult the local LMO branch office for details.

(5) Safety Control

The U.S. side has been securing safe working environments and providing safety education to prevent occupational accidents. The Japanese side has also been trying to prevent accidents at the workplace by maintaining a close relationships with the U.S. side and with the Labor Standards Inspection Office, and by improving employees' awareness of industrial safety and health by putting up posters for "safety week" and "industrial health week" and dispatching health supervisors to the National Industrial Safety and Health Convention.

We also have asbestos health consulting services available for employees.

If an employee wants to consult about health concerns etc., he/she should visit the counter at the LMO branch or at the Regional Defense Bureau nearby.

2 Uniforms and Protective Clothing**(1) Uniforms and Protective Clothing Provide or Furnish on a Loan Basis System**

Uniform and protective clothing (hereafter referred to as "Uniforms"), required for the duty, are provided or furnished to an employee assigned to a particular kind of occupation on a loan basis. The list of item and occupations to which uniforms are provided or furnished on a loan basis, is provided in the "Table of Uniforms and Allowances" (Table of Uniforms and Specifications) as developed through

consultation between the Japanese government and the U.S. government. The U.S. side requests the necessary items and numbers of the items to LMO for a fixed period. LMO does the purchasing office work according to the request and provides or furnishes them to the employees on a loan basis.

(2) Obligation to Maintain

It is the responsibility of the employee to try to keep the issued uniforms in good condition.

(3) Obligation to Report

Please submit the Form “Report on Loss, Damage or Return of Issued Uniforms and Protective Clothing” (hereinafter referred as “Report”) to the LMO branch office (via supervisor) in the following cases.

Category	When the uniforms become unserviceable		When the employees don't need
	Loss	Damage	Termination of Employment or Transfer, etc.
Badge or Patch, Security	Submit the Report (※1)		Return with the Report (※1)
Other Uniforms	Unused	No procedure needed (※2)	
	Used		
			・No procedure needed ・Be sure to dispose

※1 Please inquire to the LMO official who is in charge of uniforms of the Report.

※2 It is necessary to submit the report if you wish to be provided or furnished New uniforms before the renewal season due to damage or other reasons.

(4) Disposal

Be sure to dispose of unusable damaged uniforms or of used uniforms at the time of termination of employment completely on your own to avoid the reuse by others.

(5) Responsibility for Compensation Indemnification

The employee is responsible to compensate LMO for the amount for each item when they lose or damage their issued uniforms due to willful or gross negligence or when they do not return unused uniforms.

Request from LMO

1 Size check

After Uniforms are provided or furnished on a loan basis, you can exchange them for a better size exchange only if they are never used. However, it will take some time to provide a new one. Please inform your correct size to the person in charge at the workplace for each item when you request Uniforms. Please go to LMO website for the uniform sizes.

2 Efficient Utilization of Uniforms

Our budget for Uniforms is limited. To use the limited budget efficiently,

- Be sure to return unused uniforms or items that you don't need.
 - We ask for your cooperation in continuing to use the items that can still be used without renewing them even after the loan period has expired.
-

3 Vocational Training

(1) Outline

Based on the Law Concerning Temporary Relief Measures for separated USFJ Employees (Act No. 158 of 1958), this system provides vocational training to employees while they are still employed so that they can find a different job promptly after termination or in case of involuntary separation such as a reduction in force etc. The training provides techniques that have no connection with current duty and is advantageous only for re-employment.

(2) Training Items

Training items are in principle, items determined by Ministry of Defense, but they also may be training items that the employees wish to take.

The main training items implemented so far are Forklift Driving Course, Large Special Motor Vehicle Driving Course, Personal Computer Course, etc.

(3) Qualifications

Qualifications for receiving a training course are as follows:

- ◇ An employee who is healthy both mentally and physically and can successfully complete the training during the vocational training period and is willing to secure another job promptly using the knowledge and skills gained from the training.
- ◇ An employee with an aptitude for the training item.
- ◇ Subjects to a reduction in force.

- ◇ Employees must not have taken the training course in the past or not currently taking.
- ※ If there are many people who desire to take the course, selecting the trainee may be based on the employee's qualifications.

(4) Share of Costs

The Ministry of Defense covers the course fees required for the training. However, the trainee will cover textbooks, expenses related to licenses or qualifications, and any transportation expenses needed to attend the course.

(5) Training Incentive Allowance

After the vocational training is over, the amount obtained by multiplying the number of scheduled training days by 500 yen is provided. This allowance is provided to promote and make it easy for employees to receive the vocational training. (The allowance is provided only once.).

4 Retirement Preparation Seminar (Second-Life Plan Seminar)

(1) Outline

This seminar is held to offer necessary information regarding planning for your future (post-retirement) life, retirement allowance system, health management, financial plan, and re-employment system, etc. Eligible employees are permanent employees aged 50 or older who may participate in this seminar one time only before reaching advanced-age retirement. For participants of this retirement preparation seminar, administrative leave is granted for the day of the seminar. Announcement of the application will be made around December of the previous year, and if the number of application exceeds the quota of the participants, the selection of the participation will be based on age or other qualifications. Please contact the nearby LMO branch in advance, if you do not attend the seminar after being selected. Without a valid reason, you may not be eligible to apply again in the future.

(2) Contents of the Seminar

Mainly, the following contents are covered in the seminar.

- ◇ Plans for Post-Retirement Life: how to spend leisure time, hobbies, etc. to live to 80-years and beyond, *raison d'être*.
- ◇ Retirement Allowance Systems: retirement allowance system and formulas
- ◇ Mental and physical health : nutrition, exercise, stress relief

methods, etc.

- ◇ Financial plans : family budget management, asset management, systems of medical insurance, pension, taxes, etc.
- ◇ Re-employment system after retirement: Post-retirement employment system, things to note regarding re-employment as a post-retirement employee.

(3) Seminar Fee

There is no charge for the seminar and textbook but personal expendable items used in the seminar, lunch and expenses for transportation to the site, etc. will be borne by the employee.

5 Awards

(1) Time-off Awards (TOA)

The time-off award, which is an authorized period of administrative leave, may be granted to recognize sustained superior performance or special acts or services which contributed to the mission of the U.S. Forces.

A. Awards Eligibility

There are two types of time-off awards; On-the-Spot Time-Off (STOA) and Superior Performance Time-Off (PTOA).

Item	STOA	PTOA
1 Awards Eligibility	An employee who did special acts or services	An employee who sustained superior performance during the evaluation period
2 Eligible Employee	Permanent employee, Post-Retirement Employee, Limited Term Employee	Permanent employee, Post-Retirement employee
3 Evaluation period		Evaluation period begins from 1 October of the year before the previous year of the grant date through 30 September of the previous year of the grant date

4 The number of servicing dates		The five sixth or more attendance during the evaluation period (Calculation is the same as Longevity Step Increase)
5 Length of employment		More than two years (Must be employed at least 12 months prior to the start of the evaluation date)
6 Disciplinary Actions	Disciplinary action procedures or Help and Assistance Program(HAP) will make an employee ineligible for TOA.	<ul style="list-style-type: none"> • An employee who did not receive disciplinary actions during the evaluation period • An employee who was not in the procedure of disciplinary actions during the evaluation period • An employee who did not receive HAP during the evaluation period.
7 Others		PTOA will not be granted to an employee who receives Special Step Increase (SSI) during the same evaluation period
8 Granted hours	STOA+PTOA= up to 48hours in a year	
	4 to 8 hours per STOA and a total of 16 accumulated hours in a year (granted by 1 hour unit)	16 to 40 hours (granted by 8 hours unit). For part-time employees, PTOA granted hours will not exceed the employee's scheduled weekly work hours
9 Grant Date	1st day of the following month after the signature date by RDB/RDO	January 1
10 Expiration Date	Three months from the granted date	One year from the granted date

B. Procedure for Taking the Leave

Employees can use the TOA by submitting a leave application form (USFJ Form 23EJ) to his/her supervisor with a copy of USFJ Form 12 EJ attached in advance. The TOA usage shall be in no less than one-hour increments. (Usage of TOA will be handled as Administrative Leave.) When supervisor presents a copy of the USFJ Form 12EJ signed by the Chief of Defense Office to the employee, employee shall keep it and attach a copy of it each time he/she submit the leave application form.

(2) Length-of Service Award

The award was established to recognize satisfactory work performance over a period of continuous service.

A. Eligible Employees for the award

In principle, an employee whose continuous service period reaches 10 years, 20 years, 30 years, or 40 years between April 2 of the previous year and April 1 of the current year is subject for the award. 1/2 of child care leave, 1/2 of family care leave and 1/2 of self-development leave and period of leave without pay due to a cause other than duty-connected illness or injury, child medical care leave, family medical care leave and social contribution leave are excluded from the continuous service period.

B. Procedure

Every year, a U.S.-Japan joint award ceremony is held and a certificate of commendation along with a memento are presented to the award recipients. We inform eligible employees about the date and the location of the ceremony as soon as it is decided.

6 Property Accumulation Savings**(1) Property Accumulation Savings System**

As a way to support the employees to maintain an adequate income, build a comfortable life and live stably in their old age, we have developed a worker's property accumulation savings system (property accumulation savings system). In this system, a fixed amount is withheld from an employee's monthly pay, summer allowance and year-end allowance and put into designated financial institutions for the employee. It allows the employee to save money automatically as a saving deduction and a financing option (loan for home renovation) for the depositor of the property accumulation savings.

(2) Types of Property Accumulation Savings

There are three types of worker's property accumulation savings, a property accumulation savings (General property accumulation savings), a property accumulation pension savings, and a property accumulation savings for housing.

(3) Application and Change of Installment Saving Amount

For an application to join or change the installment savings amount, please fill out the designated form and submit it to the LMO branch office, since the open season to join the worker's property accumulation savings occurs only once a year, around September.

■ Table of Property Accumulation Savings

	General Property Accumulation Savings	Property Accumulation Pension Savings	Property Accumulation Savings for Housing
Classification	Saving purpose can be for any reason. Withdrawal is permitted a year after the deposit.	An employee saves money as an active employee and receives the money in the form of an annuity from age 60 and after.	Savings to make funds for building or renovating the house under the employee's name.
Joining Age	No limit	Less than Age 55	
Minimum Saving Period	3 years or over	5 years or over	
How to save	1 A fixed amount is withheld from monthly pay. (12 times per year) 2 A fixed amount is withheld from monthly pay and each summer allowance and year-end allowance. (14 times per year) 3 A fixed amount is withheld from summer allowance and year-end allowance. (2 times per year) Choose one from the options above		
Number of contract	1 contract for each employee (from the designated financial institutions)		
Amount of saving	Each saving withdrawal must be 1,000 yen or more in 1,000-yen increments.		
Limit of tax-exemption	No limit Taxed on the interest 20.315% uniformly	Up to 5.5 million yen for the total sum of the capital and interest (Paid amount of 3,850 thousand yen for life insurance type)	Up to 5.5 million yen for the total sum of the capital and interest
		If an employee signs up for both, the maximum limit amount is 5.5 million yen for the total of both.	

	General Property Accumulation Savings	Property Accumulation Pension Savings	Property Accumulation Savings for Housing
Classification	Saving purpose can be for any reason. Withdrawal is permitted a year after the deposit.	An employee saves money as an active employee and receives the money in the form of an annuity from age 60 and after.	Savings to make funds for building or renovating the house under the employee's name.
Partial refund	Available 1 year after the date of deposit	Not allowed	Not allowed except for payment on the house under the employee's name
Cancellation	Cancellation is possible	Cancellation except for receiving annuity (pension) or buying a house is taxed the rate 20.315 % on the interest for 5 years retroactively.	
Application and change of installment savings amount	Once a year (Around September every year)		
Interruption Period	No limit	No limit (After 2 years, the interest will be taxed)	

(Note) HPT employees are not eligible to join.

7 Calamity Benefit and Condolence Money

(1) Calamity Benefit System

LMO provides the following calamity benefits to employees whose house or household goods are damaged beyond a certain degree or, if the employee or his/her dependents, within a certain range, died in a natural disaster such as flood, fire, earthquake and/or typhoon.

■ Table of Calamity Benefits

Receiver of the calamity benefit	Cases that a calamity benefit is paid	Amount of calamity benefit
Employees except daily employees	When an employee lost his/her property as a result of natural disaster, such as flood, fire, earthquake, and/or typhoon.	<ul style="list-style-type: none"> • Total loss of the house and household goods (1.5 months' worth of monthly base pay amount) • Total loss of the house or household goods (1 month worth of monthly base pay amount) • Loss of 1/2 of the house and household goods (1 month worth of monthly base pay amount) • Loss of 1/2 of the house or household goods (0.5 month worth of monthly base pay amount) • Loss of 1/3 of the house and household goods (0.5 month worth of monthly base pay amount) • Loss of 1/3 of the house or household goods (0.25 month worth of monthly base pay amount)
	When an employee's dependent died due to the natural disaster	0.35 months' worth of monthly base pay amount
Heir(s) of the employees except daily employees	When an employee died due to natural disaster, such as flood, fire, earthquake and typhoon.	0.5 months' worth of monthly base pay amount

(Note 1) Calamity benefit for the death of an employee or for a dependent of an employee is provided in addition to the calamity benefit for the loss of property.

(Note 2) Calamity benefit for the death of an employee is provided in the following Priority spouse (including a common-law wife), child, foster parent, biological parent, grandchild, and grandparent. However, child and those of lesser priority (in the list above) must have been supported by the income of the employee, or were making a living with the employee.

The application period is two years from the date of damages to the residence or household goods caused by flood, fire, earthquake, typhoon or other nature disaster or the date of death of the employee or dependent. Please submit a request for payment of calamity benefit with attached Disaster Victim Certificate issued by a public office. If the LMO cannot assess the extent of damage or loss of the property as per the Disaster Victim Certificate, etc., LMO may request documents as stated below.

■ Documents needed for the application

Loss of Properties	<ul style="list-style-type: none"> ◇ Document with the value of property at the time of loss written ◇ Document issued by the insurance companies, etc., which shows the value of damage ◇ Photos of the disaster site or site information indicating the state of a disaster
Death of Employee or Dependent	<ul style="list-style-type: none"> ◇ Death certificate etc. ◇ A document proving the relationship to the deceased (Certificate of Family Register). If the claimant is a common-law partner, proof of document certified by the welfare commissioner.

(2) Condolence Money • Benefit System

When an employee dies, is injured, or becomes ill or disabled due to a duty-connected disaster, condolence money or benefit is paid by an independent system of LMO and the Ministry of Defense. Based on the “Standards of condolences regarding duty-connected disasters on USFJ employees”, payment amounts are provided as follows:

■ Standards of condolences for duty-connected disaster on USFJ employees

Classification		Subject	Provider	Amount	Remarks
LMO	Condolence money	Death	President of LMO	30,000 yen	Additionally, the president offers a flower wreath or garland and a telegram of condolence, and the branch director sends a telegram of condolence
	Benefit	Injury, illness, disability	Director of the LMO branch office	10,000 yen	
Ministry of Defense	Condolence money	Death	Minister of Defense	100,000 yen	A flower wreath is offered in addition.
	Benefit	Injury, illness, disability	Director General of Regional Defense Bureau	20,000 yen	

- (Note 1) Except for disasters caused intentionally or by gross negligence of the employee.
- (Note 2) “Injury” or “illness” shall be one that requires 3 months or more of treatment.
- (Note 3) “Disability” shall be subject to disability compensation under the Workmen’s Accident Compensation Insurance Law.
- (Note 4) Condolence benefits are not provided simultaneously.

8 Mental Health Counseling Hotline

Employees and their family members can receive mental health counseling service to maintain mental health of the employee and family members. Counseling is provided 24 hours a day, 365 days a year by the licensed and experienced professionals.

For details, please see the posters at LMO branch office or the LMO

LMO website <https://www.lmo.go.jp> Toll-free phone : 0120-184-882

9 Hotline for USFJ Employees (Work and Life Counseling)

As a general rule, employees are supposed to go to their supervisor or personnel office for problems or concerns related to the workplace environment. However, consultants of LMO branches may provide emergency counseling about anxiety, trouble or harassment in workplace and private life.

For details, please see the posters at the LMO branch office or LMO website.

In addition, Ministry of Defense also provide counseling about power-harassment. For more details, please check the LMO website.

LMO website: <https://www.lmo.go.jp>

10 Rental of Dormitories

In the Misawa and Zama areas, dormitories are available. Please contact the Misawa Defense Office or Zama Defense Office for details.

11 Special Support Benefit

When an employee becomes unpaid while being unable to work to receive treatment due to a work-related accident or a commutation accident and received compensation due to their absence from work; becomes physically disabled and received a disability compensation benefit; or dies and the employee’s bereaved family member received compensation for bereaved family benefit under the Workmen’s Accident Compensation Insurance Law, LMO provides a special support benefit for

absence from work, a special support benefit for disability, or a special support benefit for the bereaved family. For details, please inquire at the LMO branch office nearby.

■ Special Support Benefit for Absence from Work

20% of daily base pay for absence from work per day

(Note) Benefit payment period is the unpaid period up to 3 years from the day the treatment started.

■ Special Support Benefit for Disability

(Unit : 10,000 yen)

Grade of Disability	Duty-related accident	Commutation accident	Grade of Disability	Duty-related accident	Commutation accident
Grade 1	1,540	915	Grade 8	320	190
Grade 2	1,500	885	Grade 9	250	155
Grade 3	1,460	855	Grade 10	195	125
Grade 4	875	520	Grade 11	145	95
Grade 5	745	445	Grade 12	105	75
Grade 6	615	375	Grade 13	75	55
Grade 7	485	300	Grade 14	45	40

(Note) Special support benefit for disability caused by an accident that occurred on March 14, 2022 or after.

■ Special Support Benefit for Bereaved Family (★)

(Unit : 10,000 yen)

Duty-related accident	1,735
Commutation accident	1,115

- (Note 1) Special support benefit for bereaved family is provided to the bereaved family (in the order of spouse, child, parents, grandchild, grandparents and siblings).
- (Note 2) When there are 2 or more bereaved family members who can receive the benefit, the amount above is divided by the number of people is provided to each person.
- (Note 3) The amount of special support benefit for the bereaved family is for accidents occurring April 1, 2023 or later.
The amount of special support benefit for the bereaved family for a duty-related accident is subject to a special exception of 17,950,000 yen for the period from August 17, 2022 to March 31, 2023.
- (Note 4) When the employee engaged in guards or firefighting duty dies from a duty-related accident or after such accident, an additional benefit between 4,900,000 yen and 30,000,000 yen may be provided according to the situation.

To apply, please submit a Request for Special Support Benefit with the

documents listed below to an LMO branch office promptly after approval of Workmen's Accident Compensation benefit from the Director-General of the Labor Standard Management Bureau.

The application period is for 3 years from the date after the decision of approval for the insurance benefit based on the Workmen's Accident Compensation Insurance Law.

■ Documents required for application

Special Support Benefit for Absence from Work	<ul style="list-style-type: none"> ◇ A copy of the request for benefits submitted to the Chief of Labor Standards Inspection Office etc. ◇ A copy of Notice of Benefits Payment Decision (original) issued by the Chief of Labor Standards Inspection Office ◇ A copy of the break down of average wage calculation ◇ Other required documents
Special Support Benefit for Disability	<ul style="list-style-type: none"> ◇ A copy of the request for benefits submitted to the Chief of Labor Standards Inspection Office etc. ◇ Medical certificate issued by the physician that proves the grade of disability is attached to the request of benefit listed above ◇ Notice of Benefits Payment Decision (original) issued by the Chief of Labor Standards Inspection Office ◇ Other required documents
Special Support Benefit for Bereaved Family	<ul style="list-style-type: none"> ◇ A copy of the request for benefits submitted to the Chief of Labor Standards Inspection Office etc. ◇ Death certificate or other documents attached to the request of the benefit listed above and Certificate of Family Register (Certificate of Individual Records) ◇ Notice of Benefits Payment Decision (original) issued by the Chief of Labor Standards Inspection Office ◇ Other required documents

(Note) Please consult with the person in charge at the nearby LMO branch office for application procedure and documents to submit.

12 Defined Contribution Pension Plan (iDeCo)

This is a pension plan complementary to a public pension, in which a financial institution invests premiums collected from individuals, and the amount of benefit fluctuates depending on the investment result. There are two types of defined contribution pension systems, the "individual type" and the "business type", employees can join the "individual type". An employee must apply individually to the financial institute that offers the plan directly to join. For details, please ask the financial institute

directly. The form “Application for Registration of Enterprise and Certificate of Category 2 Insured Persons” shall be certified by the employer. Obtain the form from the financial institution and submit it to the nearby LMO branch office to be processed.

Chapter 10

Retirement Procedures

1 Retirement Procedures

When you, an employee, retire, various procedures are necessary.
The main procedures are as follows:

■ Table of Retirement Procedures

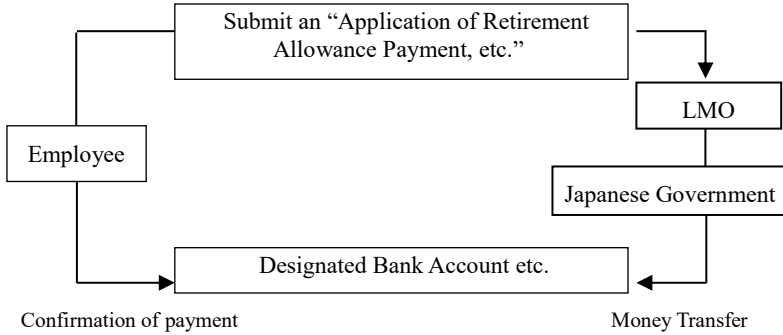
Procedure	Type of Retirement	Contact Point(s)
Application Procedure for Retirement Allowance	A permanent employee with 1 year or more of continuous service	LMO branch office
Application Procedure for Special Benefit	An employee who does not have a choice but has to be separated due to reduction in force, special separation, or duty-connected death or injury, etc.	
Application Procedure for employment and employment insurance benefit	An employee who was enrolled in an employment insurance	LMO branch office, Public Employment Security Office
Health Insurance Procedure	An employee who was enrolled in the HIS	LMO branch office, HIS
Welfare Annuity Insurance Procedure	An employee who was enrolled in a welfare annuity insurance	LMO branch office, Pension Office
Application for an issuance of a supporting letter of job-seeking activities	An employee of age 45 or over but less than 65 who is going to be separated due to dismissal etc., and wishes to have a letter issued.	LMO branch office
Returning uniforms, etc. which are no longer needed	An employee who was provided security badge or patch on a loan basis or still has unused items of uniforms at the time of retirement.	LMO branch office

2 Application Procedures for Retirement Allowance

Retirement allowance is paid based on an application by the employee. Please fill out an “Application of Retirement Allowance Payment, etc.” and submit it to the nearby LMO branch office.

Amount of retirement allowance varies depending on the reason of retirement and the length of continuous service. The notice of payment will be mailed to the retired employee shortly after retirement. Please confirm the deposit in your bank account etc.

■ Application of Retirement Allowance



3 Application Procedure for Special Benefit

When an employee does not have a choice but has to be separated due to reduction in force, special separation, or a duty-connected injury etc., or an employee dies in the course of employment, a special benefit according to the years of service is provided to the employee based on the Article 15, Item 1 of the Law Concerning Temporary Relief Measures for Separated USFJ Employees (Act No.158 of 1958).

The eligibility of this benefit expires if you do not complete the procedure within 3 months from the day following the separation.

The amount of special benefit is as follows:

■ Amount of Special Benefit

(Unit: yen)

Length of Service	Reason of retirement	
	Reduction in force, duty-related death, disability due to duty- related injury, or other reason equivalent to reduction in force	Special Separation
6 months or over, less than 1 year	119,000	—
1 year or over, less than 3 years	152,000	107,000
3 years or over, less than 5 years	198,000	118,000
5 years or over, less than 7 years	258,000	135,000
7 years or over, less than 9 years	319,000	152,000
9 years or over, less than 11 years	394,000	181,000
11 years or over, less than 13 years	470,000	212,000
13 years or over, less than 15 years	546,000	243,000
15 years or over, less than 17 years	624,000	287,000
17 years or over, less than 19 years	713,000	331,000
19 years or over, less than 21 years	804,000	394,000
21 years or over, less than 23 years	896,000	458,000
23 years or over, less than 25 years	1,001,000	527,000
25 years or over, less than 27 years	1,108,000	602,000
27 years or over, less than 29 years	1,216,000	682,000
29 years or over, less than 31 years	1,337,000	769,000
31 years or over, less than 33 years	1,487,000	860,000
33 years or over, less than 35 years	1,640,000	952,000
35 years or over	1,793,000	1,045,000

4 Procedures for Seeking Employment and Employment Insurance**(1) Preparation to Receive Employment Insurance Benefit**

An employee who wishes to be re-employed after the separation will receive the “Separation Notice 1 and 2” issued by the Public Employment Security Office, from LMO and submit it with the “Employment Insurance Card” to the Public Employment Security Office in the local residence district to apply for a job.

The receipt period of the employment insurance benefit is for a year

from the day following separation. If the employee is unable to apply for a job due to an illness etc., the employee should request an extension within a certain period.

Documents Needed for Employment Application

- † Employment Insurance Card
- † Employment Insurance Insured's Separation Notice 1, and Separation Notice 2
- † Something that can verify your address, name, age and Individual Number (My Number)
[A picture ID issued by the government or municipal offices, such as driver's license]
[My Number (notification) card and resident card]
- † 2 pieces of recent pictures of your face (L 3cm× W 2.4cm)
[4 pieces if a person, who was separated due to reduction in force or special separation, is applying for an employment guidance or an employment promotion allowance]
- † Ordinary bank savings book (in the employee's name).
[Not required if the Separation Notice 1 has a proof of financial institution]

If you are going to be employed again immediately without applying for the employment insurance benefit, please submit the request to the new employer with your "Employment Insurance Card" attached.

(2) Receiving Employment Insurance Benefit

If you want to be re-employed after retirement, please go to the local Public Employment Security Office, which has jurisdiction in the place of residence at the earliest possible time after the separation, apply for seeking employment, submit the "Separation Notice" and receive a decision of eligibility qualification.

The Public Employment Security Office will explain the procedures and details of the unemployment benefits etc. This handbook only covers the general outline.

Unemployment benefits of Employment Insurance include the job applicant benefit, the employment promotion benefit, the educational training benefit, etc. as explained below.

A. Job Applicant Benefit

The job applicant benefit is provided when an applicant, insured under Employment Insurance, has the will and capability to

work but is not currently employed.

(a) Basic allowance

In order to receive a basic allowance, a separated employee must have worked an average of eleven (11) days per month or more for at least twelve (12) months within the two years prior to separation. Additionally, for a specific eligible person (a person who did not have a choice but was separated due to bankruptcy, layoff, etc. without having time to prepare for re-employment) or an employee separated for a specific reason (an employee who was separated because his/her service contract was not renewed or other personal circumstances with unavoidable nature), the condition of receiving basic allowance is that the person worked 11 days per month or more for 6 or more months during the year prior to separation.

- ◇ The daily amount of basic allowance is calculated using the wage paid before the separation. The amount for a person under 60 years of age is determined within a range of about 50%~80% of the wage he/she was receiving (45%~80% for a person aged 60~64) .
- ◇ Payment day is different depending on each Public Employment Security Office, but as a general rule, an amount for 28 days is paid every 4 weeks after the person received an approval of unemployment basic allowance.
- ◇ The length of the payment period differs depending on the length of the insured period, the person's age at the time of separation, and whether the person is separated for general or other reasons, such as bankruptcy or lay-off, etc.

- a. General separated employee (Person who is separated for a reason except b or c, below. A person retired for advanced age or voluntarily separates.)

■ Payment period of basic allowance for general separated employee

Classification	Insured period			
	Less than 1 year	1 year or over, less than 10 yrs.	10 yrs. or over, less than 20 yrs.	20 yrs. or over
All ages	-	90 days	120 days	150 days

- b. Persons with Disabilities or Special Needs

■ Payment period of basic allowance

Classification	Insured period	
	Less than 1 year	1 year or over
Before age 45	150 days	300 days
Age 45 or over, less than age 65	150 days	360 days

- c. A person involuntarily separated due to bankruptcy, layoff, etc. without having time to prepare for re-employment.

■ Payment period of basic allowance for a person who did not have a choice but be separated

Classification	Insured period				
	Less than 1 year	1 year or over, less than 5 yrs.	5 yrs. or over, less than 10 yrs.	10 yrs. or over, less than 20 yrs.	20 yrs. or over
Before age 30	90 days	90 days	120 days	180 days	—
Age 30 or over, less than age 35	90 days	120 days	180 days	210 days	240 days
Age 35 or over, less than age 45	90 days	150 days	180 days	240 days	270 days
Age 45 or over, less than age 60	90 days	180 days	240 days	270 days	330 days
Age 60 or over, less than age 65	90 days	150 days	180 days	210 days	240 days

- (b) Skill acquisition allowance and boarding allowance
When a person receives public vocational training, etc. under the direction of the Chief of Public Employment Security Office, a training allowance, commutation allowance, and boarding allowance are provided.

- (c) Injury and disease allowance (allowance provided for the period of injury and sickness)
When a person cannot be employed for 15 or more consecutive days due to sickness or injury after he/she applied for employment, this allowance (same amount as a basic allowance) is provided.

- (d) Advanced-age job applicant benefit
When a person of age 65 or over becomes unemployed under certain conditions, a lump-sum payment of 30 or 50 days worth of basic allowance is provided depending on the classifications of the insured period and the insured person.

B. Employment promotion benefit

When a person received a notice of re-employment or is about to be re-employed, the following benefits are available:

- (a) Re-employment allowance
When a person who has been receiving the job applicant benefit gets a stable job with 1/3 or more days of designated payment period left, the amount obtained by multiplying 60 % of the remaining days to the amount of basic daily allowance is provided. Moreover, if a person who has been receiving the job applicant benefit gets a stable job with 2/3 or more days of designated payment period left, the amount obtained by multiplying 70 % of the remaining days to the amount of basic daily allowance is provided.
※ There is a set limit to the amount of allowance.

- (b) Employment allowance
When a person, who has been receiving the job applicant benefit, is employed in a position that is not permanent and not a subject of re-employment allowance in (a), 30% of the basic daily allowance is provided for every working day.
※ There is a set limit to the amount of allowance.

- (c) Permanent employment preparation allowance
When an eligible person, who has less than 1/3 remaining days of the designated allowance payment period, and is age 45 or over or is defined as a person who is designated

as physically disabled or special needs by the government ordinance, and employed through the support of the Public Employment Security Office etc., for a year or more, and not receiving re-employment allowance, the amount obtained by the remaining payment days with the basic daily allowance amount.

※ There is a set limit to the amount of allowance.

(d) Moving expenses for employment

Moving expenses are provided when a person has to move his/her residence to be re-employed by the offer from the Public Employment Security Office or to receive public vocational training directed by the Chief of the Public Employment Security Office.

(e) Wide-area job-seeking activity expenses

Travel expenses are provided when a person goes to a distant location to apply for a job with an offer from the Public Employment Security Office and the chief of Public Employment Security Office finds it necessary.

C. Educational training benefit

When a person takes a course designated by the Minister of Health, Labor and Welfare, a part of the expenses is provided from the Public Employment Security Office.

(3) Support by the Law Concerning Temporary Relief Measures For Separated USFJ Employees

When an employee is involuntarily separated due to a closure or downsizing of USFJ, such as a reduction in force or special separation, a provision of special benefits, a vocational training system, and a support system, which provides employment guidance and employment promotion allowance etc., from the Public Employment Security Office, are available.

A. Application for employment guidance card for separated USFJ Employees

If you are discharged due to a reduction in force or special separation, please apply for an issuance of an “employment guidance card for separated USFJ Employees” to the Public Employment Security Office, which has jurisdiction over your

residence area, after the separation when you start job seeking active ty. The application must be done within 3 months following the day after the separation date or you will lose the qualification.

- B. Adjustment with basic allowance
Once the employment guidance card for separated USFJ Employee is issued, you will receive employment guidance and receive employment promotion allowance from the Public Employment security Office. However, you cannot receive employment promotion allowance while you are receiving the basic allowance of the unemployment benefit.
- C. Employment guidance and employment promotion allowance etc.
 - (a) Employment promotion allowance
Once the basic allowance payment period is over, employment guidance is provided every 4 weeks according to the direction of the Public Employment Security Office, along with employment promotion allowance.
 - (b) Vocational training allowance
Provided with vocational training by the direction of the Public Employment Security Office during the payment period of employment promotion allowance.
 - (c) Wide-area job-seeking activity expenses
Provided as travel expenses for job search over a wide-area by the introduction of the Public Employment Security Office.
 - (d) Moving expenses
Provided when you need to move your residency to be employed as determined of the Public Employment Security Office.
 - (e) Employment preparation expenses
Provided when you are employed as determined by the Public Employment Security Office or own a business within 2 years from the day of separation.

5 Health Insurance Procedures

(1) Changing Health Insurance

Upon retirement, the employee loses the qualification for HIS

membership from the day following retirement. Since the health insurance card can no longer be used, the employee should return it to HIS either through the person in charge at the LMO branch office or directly to HIS.

The employee will need to join another health insurance plan from the day after the retirement date. The employee will be able to select from one of the following options.

■ Health insurance after retirement

Classification	Explanation
Join the health insurance offered at the re-employed work place	If you will work for other company immediately after the separation, please join the health insurance offered at the new work place.
Become insured under the HIS voluntary continuation insurance (Place to apply: HIS or the LMO branch office※)	If you had been a member of HIS for 2 months or longer, you may join for 2 years only. (Excluding late-stage elderlies.)
Join the national health insurance (Place to apply: municipal office)	As a general rule, you must join the National health insurance when you are self-employed or unemployed. (If you are receiving welfare annuity insurance benefit etc., you can also use the medical care system for the retired.)
Become a dependent of your family member's health insurance	If your relationship and income level fit the standard of dependent, you will be approved.

※ Since the HIS local offices in Misawa, Iwakuni (Including Kure Annex Office) and Sasebo branch district are closed on March 31, 2011, the each LMO branch office in those areas serves as the a service counter of HIS.

(2) Available HIS Benefits After Separation

If the employee had been continuously insured by HIS for a year or longer prior to separation, with prescribed procedures, the following benefits are available even after the employee loses the qualification to be the insured. (Please see the “Table of Insurance Benefits” in “Chapter 8 Social Insurance” or ask HIS about the procedures.)

A. Allowance for sick and injured (Injury and disease benefits)

- ◇ When an employee retires, if he/she is receiving injury and disease allowance, or is in a state that he/she can be receiving it, and remains disabled due to the same injury or sickness, the injury and disease allowance will be provided

continuously even if he/she loses the eligibility. (Additional Injury and Disease Allowance benefit is not provided after the loss of eligibility.)

- ◇ The amount of injury and disease allowance is equivalent to 2/3 of the standard daily compensation and the period of eligibility is up to 1 year and 6 months from the date the payment started. If you are receiving disability pension or old-age employee pension, etc. and the amount is less than the injury and disease allowance, the difference is provided.
- ◇ After retirement, please send the “Request of Injury and Disease Allowance” directly to the HIS.

B. Lump-Sum Allowance for Childbirth and Nursing and Maternity Allowance

- ◇ When the insured gives birth to a child within 6 months after retirement or ending USFJ employment, a lump-sum allowance for childbirth and nursing is provided.
- ◇ At the time of retirement/severance, if the insured was or could be receiving a maternity allowance, the allowance for 42 days before childbirth and 56 days after childbirth is provided continuously.
- ◇ After the retirement/severance, please send the “Request of Lump-Sum Allowance for Childbirth and Nursing” and “Request of Maternity Allowance” directly to the HIS.

C. Burial Expenses

After retirement, burial expenses are provided in the following cases.

- ◇ If the insured dies within 3 months after retirement
- ◇ If the insured dies while he/she was receiving the continuous benefit (A or B above).
- ◇ If the insured dies within 3 months after he/she stopped receiving the continuous benefit (A or B above).

6 Welfare Annuity Insurance Procedure

(1) Starting Period of Receiving Welfare Annuity Insurance Benefit

As a general rule, people start receiving the nationally common Old-age basic pension (National pension) from age 65. However, with

Welfare Annuity Insurance, some people, who are age 60 or older and satisfy certain conditions, may be able to receive the “special benefit of old-age employee pension” until they turn age 65, depending on their date of birth. (Please visit the pension office with your pension book or other documents and confirm upon becoming age 60.)

Age 60 →	Age 65 →
When an employee satisfies a set of conditions: Special benefit of old-age employee pension	Old-age employee pension
	Old-age basic pension (National pension)

■ Types of Pension Benefit

Types of Benefit	National Pension Benefit	Welfare Annuity Insurance Benefit
Old-age Benefit	◇ Old-age basic pension (From age 65) To qualify for lifetime pension, qualifying period of 10 years or more is required.	◇ Special benefit of old-age employee pension (From age 60 until the last day of age 64) If a person was enrolled in welfare annuity insurance for 1 year or more and has fulfilled the qualification period of old-age basic pension, the benefit is provided from age 60 until the person turns 65 years old.
		◇ Old-age employee pension (From age 65) When a person, who was the insured of welfare annuity insurance, acquired an eligibility to receive old-age basic pension of the National pension, this benefit is paid on top of the old-age basic pension.

(2) Confirmation of Insured Period and Consolidation of Pension Books

The employee needs to be insured by a pension and insurance system, such as welfare annuity insurance for a certain period of time to receive pensions; therefore, it is important to confirm the insured period beforehand.

In the current pension system, IAA uses the national pension as a base and other pensions, like welfare annuity insurance and mutual aid pension, are paid in addition. Therefore, the insured periods of all

pension plans have to be totaled. It is very important to check the overlap or absence of the insured periods.

Currently, basic pension numbers are used to record, maintain and manage pensions. If the employee has 2 or more old pension books of welfare annuity insurance and national pension, the employees should consolidate those books into one pension book at the pension office. (If you are an employee, please complete the procedure through the person in charge at the LMO branch office.)

(3) Lack of Insured Period

If the employee retires prior to age 60, without a sufficient period of being insured, he/she may enroll in the National pension to fulfill the benefit qualification period, or if re-employed, join the welfare annuity insurance and work until the benefit qualification period is fulfilled.

(4) Disability Employees' Pension and Survivor's Welfare Pension

The old-age benefits, which have been explained here, are all provided from the time the insured reaches age 65 or 60, but disability benefit and survivor's benefit are provided when the insured is physically or mentally disabled by the illness or injury that the insured had during the first medical examination when he/she was employed, died when he/she was employed or died by the illness or injury that the insured had the first medical examination when he/she was employed, regardless of age.

Since each of them has a set of conditions, please consult with the pension office beforehand if it is applicable.

(5) Amount of Pension

It is natural for an employee be very interested in how much pension he/she will actually receive. However, calculation of pension amount is a very complicated process and it is almost impossible to accurately calculate the pension individually, because it uses information, such as date of birth, length of insured period, and the premium paid during the period. Therefore, the pension office performs trial calculations for you. The employee should come to the pension office with his/her pension book for inquiries. The outline is as follows:

A. Amount of specially provided pension

Pension amount of old-age welfare pension specially provided until the insured turns age 65 is obtained by adding the fixed part and the part in proportion to the compensation and an additional pension amount.

Specially provided old-age welfare pension

Fixed part = Unit amount for fixed part \times A rate given for the birthday \times number of months in the insured period \times indexation rate

Part in proportion to compensation = Average standard monthly compensation \times A rate given for the birthday \times number of months in the insured period \times indexation rate

Additional pension amount... Provided when the insured is supporting the living of spouse or child before age 18 (or before age 20 with grade 1 or 2 disability)

Additionally, as a pension for current employees, old-age welfare pension is specially provided to the insured of age 60 or over and before age 65. Basically, the amount is 80% of the normal pension, but it may be adjusted downward depending on income. For details, please inquire at the pension office.

B. Old-age benefit from age 65

From age 65, “old-age basic pension” is provided in place of the “fixed part” of the “Specially provided old-age welfare pension”. In the same manner, “old-age welfare pension” corresponds to the “Part in proportion to compensation” of “Special provision”. For the time being, however, the “fixed part” of the “Specially provided old-age welfare pension” is more than “old-age basic pension”, the amount of difference, ‘progressive addition’ is provided.

Old-age benefit from age 65	
	Old-age basic pension 777,800 yen (64,816 yen per month) (As of April, 2022) If the period that the insured paid premium is shorter, the amount is reduced.
	Old-age welfare pension
	Part in proportion to compensation = Average standard monthly compensation × Rate given for the birthday × number of months in the insured period × indexation rate
	Progressive addition = Unit amount of progressive addition × Rate given for the birthday × number of months in the insured period × indexation rate – Old-age basic pension
	Additional pension... Provided when the insured is supporting the living of the spouse (before age 65) or child before age 18 (or before age 20 with grade 1 or 2 disability)

- (Note 1) Additional pension amount is applied until the spouse turns 65 years old or the end of fiscal year in which the child turns 18 years old (or before 20 years old if the child has a grade 1 or 2 disability).
- (Note 2) After the spouse becomes 65 years old and the additional pension is discontinued, “transfer addition” corresponding to the date of birth is added to the spouse’s old-age basic pension.

(6) Request for Award of Pension

The rights to receive pension occurs when the conditions, such as qualification period, disability and death, are fulfilled. However, it is impossible for the government, as an insurer, to know whether the rights occurred on the entire large number of insured people. Therefore, when the insured fulfills the conditions to receive benefits, a “Request for Award” is submitted to the Minster of Health, Labor and Welfare, and the right is confirmed based on the record that the government maintains. This is called the “Request for Award” and the insured is required to follow the procedures to request award at the pension office no matter what kind of pension or allowance the insured is going to receive.

In the form of “Request for Award”, the insured needs to write his/her history of enrollment in pensions, name of the organization to receive pension payment etc., these should be prepared in advance. Once the insured completed the procedures of request for award, the pension is normally awarded in 1 to 2 months, and the insured will receive the notice of award with the amount of pension written, and a “Pension Certificate”. Since this certificate is necessary in various occasions, it should be kept in a safe place.

(7) Pension Payment

Pension is not paid as a lump sum of the whole-year total, but is divided into 6 equal payments per year in February, April, June, August, October and December.

7 Procedures for Issuance of the Supporting Letter of Job-Seeking Activities

An employee of age 45 or over and before age 65, who is going to be separated for advanced age, special separation, or termination of employment at age 55 or over with continuous employment of 15 years and more, can, if he/she desires, ask for an issuance of a supporting letter of job search activities, which clearly states the employee’s career history etc., to promote a smooth re-employment of the said employee.

The person in charge in the LMO branch office confirms with the subject employee whether he/she desires the issuance.

8 Returning Unnecessary Uniforms, etc.

An employee who was provided a security badge or patch on a loan basis or still has unused items of uniforms shall return them to LMO branch office when he/she does not need them due to resignation. Please fill out “Report on Loss, Damage or Return of Issued Uniforms and Protective Clothing” and return this report along with the uniforms to the LMO branch office.

Moreover, be sure to dispose the used-uniforms to avoid reuse by others.

Basic Wage Table (★)

Effective 1 January, 2023

Master Labor Contract 680 th Modification

(Signed on 28 November, 2022)

Mariners Contract 382 th Modification

(Signed on 28 November, 2022)

Indirect Hire Agreement 429 th Modification

(Signed on 28 November, 2022)

(Master Labor Contract • Indirect Hire Agreement Employees) Basic Wage Table 1

等級 昇格	1	2	3	4	5	6	7	8	9	10
1	-	-	-	198,500	-	-	-	-	-	-
2	-	-	-	200,300	-	-	-	-	-	-
3	-	-	-	202,100	-	-	-	-	-	-
4	-	-	-	203,900	-	-	-	-	-	-
5	-	-	185,200	205,400	-	-	-	-	-	-
6	-	-	186,900	207,200	-	-	-	-	-	-
7	-	-	188,500	209,000	-	-	-	-	-	-
8	-	-	190,200	210,800	-	-	-	-	-	-
9	150,100	170,800	191,700	212,400	234,400	-	-	-	-	-
10	151,200	172,400	193,400	214,200	236,000	-	-	-	-	-
11	152,400	174,000	195,200	216,000	237,500	-	-	-	-	-
12	153,500	175,600	196,900	217,800	239,000	-	-	-	-	-
13	154,600	176,900	198,500	219,200	240,300	250,800	266,000	-	-	-
14	155,700	178,400	199,900	221,000	241,900	252,500	267,700	-	-	-
15	156,800	180,100	201,400	222,700	243,400	254,100	269,200	-	-	-
16	157,900	181,800	202,900	224,500	244,900	255,800	271,000	-	-	-
17	158,900	183,200	204,200	226,100	245,100	257,200	272,700	309,400	352,300	433,100
18	160,300	184,500	205,500	227,800	246,500	259,000	274,500	311,900	355,000	436,400
19	161,600	185,800	206,700	229,400	247,900	260,700	276,300	314,400	357,700	439,600
20	162,900	187,200	208,000	230,900	249,300	262,600	278,300	316,800	360,300	442,800
21	164,100	188,500	209,300	232,200	250,600	264,100	280,200	319,200	362,900	445,800
22	165,600	189,800	210,600	233,800	252,000	265,700	282,200	321,400	365,500	449,000
23	167,100	191,100	211,900	235,400	253,100	267,300	284,100	323,700	367,900	452,200
24	168,700	192,400	213,200	236,900	254,500	268,900	286,000	325,900	370,500	455,400
25	169,800	193,400	214,300	237,900	255,700	270,700	287,900	328,100	372,400	458,400
26	171,200	194,500	215,600	239,400	257,100	272,400	289,700	330,100	374,900	461,500
27	172,600	195,600	216,900	240,700	258,600	274,100	291,200	332,300	377,200	464,500
28	174,000	196,700	218,200	241,900	260,200	275,800	292,600	334,500	379,700	467,500
29	175,300	197,800	219,200	243,100	261,600	277,100	294,400	336,400	382,100	470,500
30	176,700	198,800	220,300	244,100	263,200	278,800	296,400	338,600	384,800	473,500
31	178,100	199,800	221,300	245,100	264,800	280,500	298,500	340,600	387,400	476,500
32	179,600	200,800	222,300	246,100	266,500	282,200	300,500	342,800	390,100	479,600
33	181,100	201,600	223,300	247,200	267,700	283,800	302,400	344,600	392,500	482,300
34	182,100	202,600	224,200	248,100	269,300	285,300	304,500	346,600	394,800	485,400
35	183,100	203,600	225,100	249,000	270,900	286,800	306,500	348,600	397,000	488,400
36	184,200	204,600	226,000	250,000	272,500	288,500	308,600	350,600	399,400	491,500
37	185,300	205,100	226,300	250,900	273,800	290,100	310,300	352,300	401,200	494,200
38	186,100	206,000	227,100	252,200	275,200	291,900	312,400	354,300	403,200	496,500
39	186,900	206,900	227,800	253,400	276,900	293,700	314,400	356,100	405,100	498,800
40	187,800	207,800	228,500	254,700	278,500	295,500	316,400	358,000	406,900	501,100
41	188,300	208,400	229,200	256,000	279,900	297,000	318,100	359,900	408,800	503,200
42	189,000	209,100	230,000	257,400	281,400	298,700	320,100	361,800	410,600	504,600
43	189,800	209,800	230,700	258,600	282,900	300,500	322,200	363,800	412,400	506,100
44	190,600	210,500	231,300	259,800	284,400	302,300	324,300	365,700	414,300	507,500

(Master Labor Contract • Indirect Hire Agreement Employees) Basic Wage Table 1

等級 号俸	1	2	3	4	5	6	7	8	9	10
45	191,100	210,900	231,900	260,900	285,700	303,700	325,500	367,700	416,100	508,700
46	191,800	211,400	232,500	262,100	287,100	305,400	327,500	369,600	417,600	510,100
47	192,500	212,000	233,100	263,400	288,600	307,100	329,400	371,600	419,100	511,600
48	193,200	212,600	233,800	264,500	290,200	308,800	331,500	373,600	420,700	513,100
49	193,500	212,900	234,500	265,600	291,500	310,300	333,400	375,100	422,300	514,200
50	194,100	213,400	235,100	266,600	293,000	312,000	335,300	376,900	423,600	515,300
51	194,700	213,900	235,600	267,800	294,500	313,600	337,300	378,700	424,900	516,500
52	195,300	214,400	236,300	268,900	295,900	315,200	339,200	380,300	426,100	517,700
53	195,900	214,500	237,000	269,900	297,200	316,400	341,100	382,100	427,300	518,700
54	196,400	215,100	237,600	270,900	298,500	318,000	343,000	383,500	428,600	519,600
55	196,900	215,600	238,200	272,000	299,900	319,500	344,800	385,000	429,900	520,500
56	197,400	216,100	238,700	273,100	301,400	321,100	346,700	386,600	431,100	521,400
57	197,600	216,400	239,300	274,000	302,500	322,800	348,200	388,000	432,300	522,200
58	198,000	216,700	240,000	275,000	303,800	324,100	349,600	389,200	433,100	523,100
59	198,200	217,200	240,700	275,900	305,000	325,400	351,100	390,400	433,900	523,800
60	198,600	217,600	241,200	277,000	306,300	326,800	352,600	391,500	434,700	524,300
61	198,700	218,000	241,700	278,100	307,300	327,900	354,200	392,600	435,300	525,000
62	199,000	218,300	242,300	279,100	308,500	329,100	355,000	393,800	436,000	525,600
63	199,100	218,600	242,900	280,000	309,700	330,300	356,200	395,000	436,700	526,400
64	199,300	219,000	243,400	281,000	310,900	331,500	357,200	396,100	437,400	527,000
65	199,400	219,500	243,900	281,500	312,100	332,500	358,100	396,800	438,200	527,500
66	-	219,900	244,500	282,400	312,800	333,500	359,200	397,500	439,000	-
67	-	220,400	245,100	283,100	313,500	334,500	360,100	398,200	439,400	-
68	-	220,700	245,600	284,000	314,200	335,600	361,200	398,900	440,100	-
69	-	221,100	246,100	285,000	314,700	336,500	362,100	399,500	440,600	-
70	-	221,500	246,600	285,800	315,200	337,200	362,800	400,100	441,000	-
71	-	221,900	246,900	286,600	315,700	337,900	363,500	400,600	441,400	-
72	-	222,100	247,300	287,400	316,300	338,600	364,200	401,000	441,800	-
73	-	222,200	247,600	288,200	316,800	339,200	364,600	401,400	442,200	-
74	-	222,700	248,100	288,700	317,300	339,900	365,200	401,700	442,600	-
75	-	223,100	248,600	289,100	317,800	340,600	365,900	402,000	443,000	-
76	-	223,400	249,100	289,600	318,300	341,300	366,600	402,300	443,300	-
77	-	223,500	249,400	289,800	318,700	342,000	366,900	402,600	443,600	-
78	-	223,800	249,900	290,100	319,100	342,500	367,600	402,900	444,000	-
79	-	224,200	250,400	290,300	319,500	343,000	368,300	403,200	444,300	-
80	-	224,800	250,900	290,700	319,900	343,500	369,000	403,500	444,600	-
81	-	225,200	251,200	290,900	320,300	343,900	369,300	403,800	444,900	-
82	-	225,600	251,700	291,100	320,700	344,300	369,900	404,100	-	-
83	-	225,900	252,200	291,500	321,100	344,800	370,600	404,400	-	-
84	-	226,300	252,700	291,800	321,500	345,400	371,200	404,700	-	-
85	-	226,700	253,000	292,100	321,800	345,800	371,500	405,000	-	-
86	-	227,100	253,500	292,400	322,100	346,300	372,100	405,300	-	-
87	-	227,500	254,000	292,700	322,400	346,800	372,800	405,600	-	-
88	-	227,900	254,500	293,100	322,800	347,300	373,400	405,900	-	-

(Master Labor Contract • Indirect Hire Agreement Employees) Basic Wage Table 1

等級 昇格	1	2	3	4	5	6	7	8	9	10
89	-	228,400	254,800	293,400	323,100	347,700	373,800	406,100	-	-
90	-	-	255,300	293,800	323,500	348,200	374,300	406,400	-	-
91	-	-	255,800	294,100	323,900	348,700	374,900	406,700	-	-
92	-	-	256,300	294,500	324,200	349,200	375,400	407,000	-	-
93	-	-	256,600	294,700	324,600	349,500	375,900	407,200	-	-
94	-	-	257,100	294,900	325,000	349,900	376,500	407,500	-	-
95	-	-	257,600	295,200	325,400	350,300	377,000	407,800	-	-
96	-	-	258,100	295,600	325,800	350,700	377,300	408,000	-	-
97	-	-	258,400	295,800	326,000	351,200	377,700	408,200	-	-
98	-	-	258,900	296,100	326,400	351,600	378,200	408,500	-	-
99	-	-	259,400	296,500	326,800	352,000	378,600	408,800	-	-
100	-	-	259,900	296,900	327,200	352,500	379,000	409,000	-	-
101	-	-	260,200	297,100	327,400	352,900	379,400	409,200	-	-
102	-	-	-	297,400	327,700	353,300	379,900	409,500	-	-
103	-	-	-	297,800	328,000	353,700	380,300	409,800	-	-
104	-	-	-	298,100	328,300	354,100	380,700	410,000	-	-
105	-	-	-	298,300	328,500	354,400	381,000	410,200	-	-
106	-	-	-	298,600	328,900	354,800	-	-	-	-
107	-	-	-	299,000	329,200	355,200	-	-	-	-
108	-	-	-	299,300	329,600	355,600	-	-	-	-
109	-	-	-	299,500	329,800	355,800	-	-	-	-
110	-	-	-	299,900	330,200	-	-	-	-	-
111	-	-	-	300,300	330,500	-	-	-	-	-
112	-	-	-	300,600	330,800	-	-	-	-	-
113	-	-	-	300,800	331,000	-	-	-	-	-
114	-	-	-	301,000	-	-	-	-	-	-
115	-	-	-	301,300	-	-	-	-	-	-
116	-	-	-	301,700	-	-	-	-	-	-
117	-	-	-	301,900	-	-	-	-	-	-
118	-	-	-	302,100	-	-	-	-	-	-
119	-	-	-	302,400	-	-	-	-	-	-
120	-	-	-	302,700	-	-	-	-	-	-
121	-	-	-	303,100	-	-	-	-	-	-
122	-	-	-	303,300	-	-	-	-	-	-
123	-	-	-	303,600	-	-	-	-	-	-
124	-	-	-	303,900	-	-	-	-	-	-
125	-	-	-	304,200	-	-	-	-	-	-

(Master Labor Contract • Indirect Hire Agreement Employees) Basic Wage Table 2

等級 号俸	1	2	3	4	5	6	7	8	9	10
1	139,900	147,700	-	-	-	-	-	-	-	-
2	140,900	148,700	-	-	-	-	-	-	-	-
3	141,900	149,800	-	-	-	-	-	-	-	-
4	142,900	150,800	-	-	-	-	-	-	-	-
5	143,800	151,900	167,300	187,400	197,700	-	-	-	-	-
6	144,800	153,300	168,900	188,700	199,100	-	-	-	-	-
7	145,800	154,500	170,500	190,100	200,500	-	-	-	-	-
8	146,800	155,700	172,100	191,300	201,900	-	-	-	-	-
9	147,700	156,800	173,500	192,300	202,900	208,500	-	-	-	-
10	148,700	158,000	175,300	193,800	204,000	209,700	-	-	-	-
11	149,700	159,200	177,000	195,200	205,100	211,100	-	-	-	-
12	150,700	160,400	178,800	196,500	206,400	212,300	-	-	-	-
13	151,600	161,500	180,300	197,900	207,100	213,100	224,200	-	-	-
14	152,800	163,000	182,000	198,900	208,400	214,500	225,600	-	-	-
15	154,000	164,500	183,700	200,200	209,600	215,900	227,000	-	-	-
16	155,200	166,000	185,300	201,200	210,900	217,300	228,400	-	-	-
17	156,100	167,400	186,800	202,400	211,900	218,700	229,600	232,500	242,100	265,300
18	157,300	168,800	188,200	203,500	213,100	220,200	230,400	233,700	243,500	267,000
19	158,500	170,300	189,700	204,600	214,300	221,600	231,200	234,900	244,800	268,500
20	159,700	171,800	191,200	205,700	215,500	223,100	232,000	236,100	246,200	270,200
21	160,900	173,100	192,400	206,600	216,500	224,300	232,600	237,100	247,800	271,500
22	162,300	174,800	193,800	207,700	217,700	225,800	233,800	238,300	249,400	273,200
23	163,700	176,500	195,200	208,700	218,800	227,100	234,900	239,500	250,900	274,900
24	165,100	178,200	196,500	209,700	220,000	228,500	236,200	240,600	252,500	276,600
25	166,400	179,900	197,700	210,600	220,900	229,700	237,100	241,800	254,100	277,900
26	167,700	181,300	198,800	211,700	222,000	230,400	238,200	243,100	255,300	279,200
27	169,200	183,000	200,000	212,800	223,200	231,200	239,400	244,500	256,300	280,300
28	170,600	184,500	201,200	213,700	224,300	232,000	240,500	245,800	257,400	281,600
29	171,900	185,800	202,200	214,600	225,300	232,700	241,500	246,900	258,300	282,700
30	173,600	187,200	203,300	215,500	226,100	233,800	242,700	248,300	259,300	284,100
31	175,300	188,500	204,300	216,200	227,000	234,900	243,800	249,600	260,400	285,200
32	177,000	189,900	205,500	217,100	227,900	236,100	245,100	250,800	261,300	286,400
33	178,400	191,400	206,300	217,900	228,700	236,900	246,100	252,000	262,200	287,400
34	179,800	192,700	207,300	219,100	229,800	238,000	247,300	252,900	262,900	288,500
35	181,300	194,100	208,200	220,100	230,900	239,100	248,400	253,900	263,800	289,800
36	182,700	195,500	209,200	220,900	232,100	240,300	249,800	255,100	264,700	290,900
37	184,100	196,800	210,000	221,500	232,900	241,100	250,900	255,900	265,700	291,800
38	185,400	197,900	211,000	222,500	233,900	242,100	252,000	257,000	266,700	292,800
39	186,800	199,000	211,900	223,600	234,900	243,300	252,900	258,100	267,600	293,700
40	188,100	200,200	212,900	224,700	236,000	244,500	253,900	259,300	268,500	294,600
41	189,200	201,300	213,700	225,200	236,900	245,300	254,700	260,200	269,400	295,600
42	190,500	202,400	214,500	226,300	237,900	246,500	255,800	261,400	270,500	296,600
43	191,700	203,300	215,000	227,400	239,000	247,700	257,000	262,400	271,500	297,600
44	192,900	204,400	215,800	228,400	240,100	248,900	258,000	263,300	272,300	298,700

(Master Labor Contract • Indirect Hire Agreement Employees) Basic Wage Table 2

等級 昇俸	1	2	3	4	5	6	7	8	9	10
45	193,800	205,500	216,600	229,200	240,800	249,700	258,900	264,200	273,200	299,400
46	194,900	206,400	217,100	230,200	241,800	250,700	259,800	265,100	274,100	300,600
47	195,900	207,400	217,700	231,200	242,900	251,500	260,800	265,900	275,100	301,700
48	197,000	208,400	218,400	232,100	244,100	252,400	261,800	266,700	275,900	302,700
49	197,800	209,500	218,900	233,000	244,900	253,100	262,600	267,500	276,500	303,800
50	198,700	210,400	219,700	233,900	245,800	254,200	263,500	268,400	277,300	304,800
51	199,700	211,300	220,400	234,700	246,800	255,200	264,400	269,400	278,200	305,700
52	200,700	212,200	221,400	235,400	247,600	256,300	265,300	270,400	279,100	306,700
53	201,400	212,800	221,700	236,300	248,400	257,100	266,000	271,200	280,000	307,600
54	202,300	213,600	222,600	237,300	249,300	258,000	266,700	271,900	281,100	308,700
55	203,200	214,300	223,300	238,300	250,300	258,900	267,600	272,900	282,100	309,700
56	204,200	215,000	224,200	239,300	251,300	259,800	268,600	273,900	283,100	310,700
57	204,900	215,400	224,800	240,300	252,000	260,600	269,300	274,300	283,800	311,700
58	205,600	215,800	225,600	241,300	253,000	261,400	270,300	275,300	284,700	312,800
59	206,300	216,100	226,400	242,000	253,900	262,300	271,200	276,200	285,600	313,900
60	207,000	216,400	227,300	242,700	254,800	263,200	272,100	277,200	286,700	315,000
61	207,600	216,600	227,700	243,500	255,300	263,800	272,800	277,800	287,300	315,500
62	208,100	217,000	228,400	244,400	256,100	264,800	273,600	278,800	288,200	316,500
63	208,600	217,400	229,200	245,300	256,700	265,600	274,600	279,600	289,100	317,600
64	209,100	218,000	229,900	246,000	257,600	266,600	275,600	280,600	290,000	318,600
65	209,400	218,200	230,400	246,800	258,200	267,400	276,200	281,200	290,600	319,500
66	209,800	218,700	231,200	247,600	258,900	268,200	277,000	282,100	291,600	320,500
67	210,200	219,100	232,000	248,500	259,600	269,000	277,900	282,900	292,600	321,500
68	210,600	219,500	232,800	249,200	260,300	270,000	278,800	283,800	293,500	322,600
69	210,800	220,000	233,100	250,000	260,700	270,800	279,300	284,400	294,200	323,500
70	211,100	220,300	233,700	250,600	261,400	271,800	280,000	285,200	295,100	324,500
71	211,400	220,600	234,400	251,300	262,200	272,700	280,800	286,000	296,000	325,400
72	211,700	221,000	235,100	251,800	263,000	273,700	281,500	286,800	296,900	326,300
73	211,900	221,500	235,200	252,500	263,400	274,400	282,100	287,500	297,600	327,000
74	212,200	221,900	235,900	253,100	264,100	275,200	282,600	288,200	298,200	327,800
75	212,600	222,300	236,400	253,500	264,700	276,000	283,200	289,000	298,900	328,600
76	213,100	223,000	237,100	253,900	265,500	276,800	283,900	289,800	299,700	329,400
77	213,200	223,400	237,700	254,100	266,100	277,300	284,300	290,400	300,300	330,200
78	213,600	223,900	238,300	254,500	266,600	277,900	284,900	291,100	301,100	331,000
79	214,100	224,400	239,000	255,000	267,100	278,500	285,500	291,700	301,800	331,800
80	214,500	224,800	239,600	255,500	267,700	279,000	286,100	292,400	302,500	332,600
81	214,800	225,100	239,700	255,800	268,000	279,500	286,500	292,800	303,200	333,400
82	215,100	225,500	240,200	256,200	268,400	280,000	287,000	293,400	303,900	334,100
83	215,500	225,900	240,800	256,700	268,800	280,600	287,500	294,000	304,700	334,900
84	215,900	226,200	241,500	257,200	269,200	281,100	288,000	294,600	305,400	335,700
85	216,300	226,500	241,700	257,500	269,500	281,300	288,300	295,300	306,000	336,500
86	216,600	226,900	242,200	257,800	269,900	281,600	288,800	295,900	306,700	337,200
87	217,000	227,300	242,600	258,100	270,300	282,000	289,300	296,500	307,400	337,900
88	217,400	227,700	243,100	258,400	270,700	282,400	289,900	297,100	308,100	338,600

(Master Labor Contract • Indirect Hire Agreement Employees) Basic Wage Table 2

等級 号俸	1	2	3	4	5	6	7	8	9	10
89	217,700	228,100	243,500	258,600	271,000	282,700	290,200	297,600	308,600	339,300
90	218,000	228,500	244,000	258,800	271,300	283,000	290,600	298,200	309,100	340,000
91	218,300	228,900	244,500	259,100	271,600	283,300	291,000	298,800	309,700	340,700
92	218,700	229,300	245,000	259,400	272,000	283,600	291,500	299,300	310,300	341,400
93	219,000	229,700	245,200	259,600	272,300	283,700	291,900	299,800	310,900	341,900
94	219,300	230,200	245,600	259,800	272,600	284,100	292,400	300,400	311,300	342,400
95	219,600	230,500	246,000	260,200	272,900	284,500	292,900	301,000	311,800	342,900
96	220,000	230,900	246,400	260,400	273,200	284,900	293,400	301,600	312,300	343,400
97	220,100	231,100	246,800	260,700	273,400	285,200	293,700	302,000	312,600	343,700
98	220,400	231,500	247,100	261,100	273,700	285,500	294,100	302,500	313,100	344,200
99	220,700	232,000	247,400	261,400	274,000	285,800	294,600	303,000	313,600	344,700
100	221,100	232,400	247,800	261,700	274,400	286,100	295,100	303,600	314,000	345,200
101	221,400	232,600	248,100	261,900	274,600	286,300	295,400	303,900	314,200	345,500
102	221,800	233,100	248,500	262,200	274,900	286,600	295,800	304,300	314,500	345,800
103	222,200	233,600	248,900	262,400	275,200	286,900	296,200	304,700	314,800	346,100
104	222,600	234,100	249,300	262,700	275,500	287,200	296,600	305,100	315,100	346,500
105	222,700	234,400	249,500	263,000	275,700	287,500	297,000	305,500	315,400	346,800
106	223,100	234,800	249,800	263,200	276,000	287,900	297,400	305,900	315,700	347,100
107	223,600	235,200	250,100	263,500	276,300	288,200	297,800	306,300	316,000	347,400
108	224,100	235,600	250,400	263,800	276,600	288,600	298,200	306,700	316,300	347,700
109	224,400	236,000	250,800	264,000	276,800	288,800	298,500	307,000	316,500	348,000
110	-	-	251,200	264,200	277,100	289,200	298,800	307,300	316,900	348,300
111	-	-	251,600	264,500	277,400	289,500	299,100	307,600	317,200	348,600
112	-	-	252,000	264,700	277,700	289,900	299,500	307,900	317,400	348,900
113	-	-	252,200	265,000	277,900	290,000	299,700	308,200	317,600	349,200
114	-	-	252,500	265,300	278,200	290,400	300,100	308,500	317,900	349,500
115	-	-	252,900	265,600	278,500	290,800	300,400	308,800	318,200	349,900
116	-	-	253,300	265,800	278,800	291,200	300,800	309,100	318,500	350,300
117	-	-	253,500	266,000	279,000	291,400	301,000	309,300	318,700	350,500
118	-	-	253,800	266,300	279,300	291,700	301,300	309,600	319,000	350,800
119	-	-	254,200	266,500	279,600	292,000	301,600	309,900	319,300	351,100
120	-	-	254,600	266,700	279,900	292,400	302,000	310,300	319,500	351,400
121	-	-	254,800	267,000	280,200	292,600	302,200	310,500	319,700	351,600
122	-	-	255,100	267,300	280,500	-	-	-	320,000	351,900
123	-	-	255,500	267,600	280,800	-	-	-	320,300	352,200
124	-	-	255,900	267,900	281,100	-	-	-	320,500	352,500
125	-	-	256,100	268,100	281,300	-	-	-	320,700	352,700
126	-	-	-	268,300	281,600	-	-	-	-	-
127	-	-	-	268,600	281,900	-	-	-	-	-
128	-	-	-	268,900	282,200	-	-	-	-	-
129	-	-	-	269,100	282,400	-	-	-	-	-
130	-	-	-	269,300	282,700	-	-	-	-	-
131	-	-	-	269,600	283,000	-	-	-	-	-
132	-	-	-	269,900	283,300	-	-	-	-	-

(Master Labor Contract • Indirect Hire Agreement Employees) Basic Wage Table 2

等級 号作	1	2	3	4	5	6	7	8	9	10
133	-	-	-	270,100	283,500	-	-	-	-	-
134	-	-	-	270,300	-	-	-	-	-	-
135	-	-	-	270,600	-	-	-	-	-	-
136	-	-	-	270,900	-	-	-	-	-	-
137	-	-	-	271,100	-	-	-	-	-	-
138	-	-	-	271,300	-	-	-	-	-	-
139	-	-	-	271,600	-	-	-	-	-	-
140	-	-	-	271,900	-	-	-	-	-	-
141	-	-	-	272,100	-	-	-	-	-	-

(Master Labor Contract • Indirect Hire Agreement Employees) Basic Wage Table 3

等級 昇格	1	2	3	4	5	6	7
1	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-
5	-	190,200	206,400	215,100	-	-	-
6	-	191,900	208,700	217,100	-	-	-
7	-	193,700	211,000	219,100	-	-	-
8	-	195,500	213,200	221,100	-	-	-
9	174,500	197,300	215,200	223,100	238,700	254,900	272,000
10	176,200	199,400	217,000	224,900	240,500	256,700	273,200
11	178,000	201,600	218,800	226,900	242,400	258,500	274,200
12	179,700	203,800	220,700	228,800	244,300	260,300	275,400
13	181,100	205,800	222,600	230,900	246,200	262,000	276,200
14	183,000	208,200	224,500	232,700	248,100	263,800	277,300
15	184,800	210,600	226,400	234,500	250,000	265,400	278,700
16	186,700	213,000	228,300	236,300	251,900	267,100	280,200
17	188,300	215,200	230,200	238,100	253,500	268,200	281,400
18	190,000	216,900	232,000	240,000	255,000	269,200	282,900
19	191,700	218,600	233,800	241,900	256,500	270,200	284,400
20	193,400	220,300	235,600	243,800	258,100	271,400	285,700
21	195,100	222,200	237,300	245,300	259,500	272,200	287,200
22	197,100	224,000	239,100	247,100	260,900	273,300	289,100
23	199,100	225,900	240,900	248,900	262,300	274,300	291,000
24	201,100	227,800	242,700	250,700	263,800	275,500	292,900
25	203,200	229,400	244,100	252,300	264,900	276,300	294,700
26	205,300	231,200	245,900	253,600	265,800	277,400	296,600
27	207,600	233,000	247,700	254,800	266,900	278,700	298,400
28	209,900	234,800	249,500	256,100	267,900	280,200	300,200
29	212,000	236,400	250,900	257,300	268,800	281,400	301,800
30	213,800	238,100	252,200	258,500	269,900	282,800	303,500
31	215,500	239,800	253,500	259,800	270,900	284,100	305,400
32	217,300	241,500	254,800	260,900	271,800	285,400	307,300
33	219,200	242,800	256,000	261,800	272,500	286,400	308,800
34	220,900	244,600	257,000	262,800	273,600	288,300	310,500
35	222,700	246,400	258,000	264,000	274,700	290,100	312,200
36	224,400	248,200	259,000	265,000	276,000	291,900	313,900
37	226,300	249,500	260,000	265,500	276,900	293,700	315,800
38	228,100	250,900	260,900	266,700	278,200	295,200	317,500
39	229,900	252,300	262,000	267,700	279,500	296,700	319,100
40	231,700	253,700	263,100	268,700	280,800	298,300	320,900
41	233,300	254,700	263,800	269,500	281,800	299,800	322,500
42	235,000	255,600	264,800	270,400	283,500	301,400	324,200
43	236,700	256,400	265,800	271,400	285,200	303,000	326,100
44	238,400	257,300	266,800	272,200	286,800	304,700	328,000

(Master Labor Contract • Indirect Hire Agreement Employees) Basic Wage Table 3

等級 身位	1	2	3	4	5	6	7
45	239,600	258,300	267,600	273,200	288,400	305,900	329,600
46	241,400	259,400	268,600	274,300	290,000	307,400	331,300
47	243,200	260,500	269,600	275,300	291,500	308,900	333,000
48	245,000	261,500	270,800	276,100	293,100	310,400	334,700
49	246,400	262,000	271,300	277,200	294,400	311,900	336,100
50	247,800	263,000	272,500	278,600	295,900	313,500	338,000
51	249,100	263,900	273,700	279,900	297,400	315,000	339,700
52	250,300	265,000	274,800	281,300	298,900	316,500	341,500
53	251,400	265,700	275,700	283,000	300,400	317,900	342,900
54	252,500	266,700	277,000	284,700	302,000	319,300	344,700
55	253,500	267,700	278,500	286,200	303,500	320,900	346,500
56	254,300	268,700	280,000	287,600	305,300	322,600	348,400
57	255,000	269,600	281,000	289,000	306,800	324,000	349,800
58	255,900	270,500	282,400	290,600	308,400	325,300	351,600
59	257,000	271,500	283,900	292,200	310,100	326,700	353,500
60	258,000	272,500	285,400	293,700	311,800	328,100	355,300
61	258,500	273,500	286,600	295,100	313,100	329,200	357,100
62	259,700	274,800	287,900	296,700	314,600	330,700	358,900
63	260,500	276,000	289,300	298,400	316,100	332,100	360,600
64	261,600	277,300	290,600	300,000	317,600	333,700	362,400
65	262,500	278,500	291,900	301,400	318,900	334,900	364,100
66	263,300	279,800	293,300	303,000	320,000	336,500	365,800
67	264,100	281,200	294,700	304,600	321,300	338,100	367,600
68	264,900	282,600	296,100	306,100	322,800	339,800	369,400
69	265,700	283,700	297,300	307,400	323,900	341,200	370,800
70	266,300	284,900	298,700	309,100	325,500	342,900	372,300
71	267,100	286,200	300,000	310,500	327,100	344,600	373,800
72	267,700	287,300	301,400	312,200	328,800	346,300	375,200
73	268,800	288,500	302,600	313,600	330,000	347,900	376,600
74	270,000	289,800	304,100	315,000	331,600	349,400	377,700
75	271,000	291,200	305,400	316,300	333,200	351,000	378,900
76	271,900	292,400	306,900	317,800	334,900	352,600	380,100
77	273,000	293,500	308,100	318,500	336,400	353,800	381,100
78	274,400	294,700	309,400	320,100	338,100	355,200	382,300
79	275,600	295,800	310,700	321,600	339,700	356,600	383,500
80	276,900	297,100	312,100	323,300	341,400	358,000	384,800
81	277,900	297,900	313,100	325,100	343,000	359,300	385,900
82	279,100	299,100	314,600	326,800	344,500	360,600	386,500
83	280,400	300,400	316,000	328,400	346,000	361,900	387,200
84	281,400	301,800	317,600	330,000	347,500	363,200	387,900
85	282,500	302,700	318,800	331,700	348,900	364,500	388,400
86	283,700	303,900	320,400	333,400	350,200	365,700	389,000
87	284,800	305,000	321,900	335,000	351,500	366,900	389,600
88	285,500	306,300	323,500	336,700	352,900	368,100	390,200

(Master Labor Contract • Indirect Hire Agreement Employees) Basic Wage Table 3

等級 昇俸	1	2	3	4	5	6	7
89	286,600	307,100	324,900	338,100	354,200	369,200	390,700
90	287,700	308,500	326,400	339,600	355,600	370,400	391,200
91	288,800	309,700	327,900	341,100	357,000	371,700	391,800
92	289,900	311,100	329,500	342,600	358,400	373,000	392,400
93	291,000	312,600	330,600	343,900	359,700	374,100	392,800
94	292,200	314,000	331,900	345,100	360,900	374,700	393,300
95	293,100	315,300	333,200	346,400	362,100	375,300	393,800
96	294,300	316,700	334,400	347,700	363,300	375,900	394,300
97	295,300	317,900	335,800	349,100	364,400	376,400	394,800
98	296,500	319,200	337,000	350,600	365,600	376,900	395,300
99	297,600	320,500	338,200	352,100	366,800	377,500	395,800
100	298,800	321,900	339,300	353,600	368,000	378,100	396,300
101	299,300	323,000	340,400	354,900	369,100	378,500	396,700
102	300,600	324,200	341,600	356,100	369,700	379,000	397,200
103	301,700	325,400	342,800	357,200	370,300	379,500	397,700
104	303,000	326,600	344,000	358,400	370,900	380,000	398,200
105	304,100	327,700	345,100	359,500	371,400	380,400	398,500
106	305,300	328,700	346,100	360,600	371,900	380,900	398,900
107	306,500	329,600	347,200	361,700	372,400	381,400	399,300
108	307,700	330,600	348,300	362,900	372,900	381,900	399,800
109	308,900	331,600	349,200	364,100	373,400	382,300	400,100
110	309,900	332,500	350,200	364,600	373,900	382,800	400,600
111	311,000	333,300	351,200	365,200	374,400	383,300	401,000
112	312,000	334,200	352,300	365,800	374,900	383,800	401,400
113	312,800	335,200	353,200	366,400	375,300	384,200	401,700
114	313,400	336,100	353,800	366,900	375,800	384,500	-
115	314,000	337,000	354,300	367,400	376,300	384,900	-
116	314,700	338,000	354,700	367,900	376,800	385,400	-
117	315,200	338,800	355,200	368,300	377,100	385,800	-
118	315,700	339,700	355,700	368,700	377,600	386,200	-
119	316,200	340,500	356,200	369,300	378,100	386,600	-
120	316,800	341,400	356,700	369,800	378,700	387,000	-
121	317,600	342,300	357,000	370,200	379,100	387,500	-
122	318,300	342,700	357,400	370,700	379,500	-	-
123	319,000	343,100	357,800	371,300	380,000	-	-
124	319,700	343,500	358,200	371,800	380,500	-	-
125	320,300	343,800	358,700	372,000	380,800	-	-
126	321,100	344,200	359,100	372,500	381,200	-	-
127	321,800	344,600	359,500	373,000	381,700	-	-
128	322,600	345,000	359,900	373,400	382,200	-	-
129	323,200	345,500	360,200	373,900	382,500	-	-
130	323,500	345,900	360,600	374,400	382,900	-	-
131	324,000	346,300	361,000	374,900	383,300	-	-
132	324,500	346,700	361,400	375,400	383,700	-	-

(Master Labor Contract • Indirect Hire Agreement Employees) Basic Wage Table 3

等級 昇格	1	2	3	4	5	6	7
133	324,800	347,000	361,800	375,700	384,200	-	-
134	-	347,300	362,200	376,200	-	-	-
135	-	347,600	362,600	376,700	-	-	-
136	-	348,000	363,000	377,200	-	-	-
137	-	348,300	363,400	377,500	-	-	-
138	-	348,700	363,800	378,000	-	-	-
139	-	349,000	364,200	378,400	-	-	-
140	-	349,400	364,600	378,800	-	-	-
141	-	349,600	364,900	379,100	-	-	-
142	-	-	365,300	379,600	-	-	-
143	-	-	365,700	380,100	-	-	-
144	-	-	366,100	380,600	-	-	-
145	-	-	366,400	380,900	-	-	-

(Master Labor Contract • Indirect Hire Agreement Employees) Basic Wage Table 5

等級 另件	1	2	3	4	5
1	144,300	160,500	-	-	-
2	145,700	162,300	-	-	-
3	147,100	164,000	-	-	-
4	148,500	165,600	-	-	-
5	149,700	167,200	191,500	226,800	-
6	151,100	168,900	193,100	228,400	-
7	152,500	170,500	194,700	230,000	-
8	153,900	172,300	196,300	231,600	-
9	155,100	173,700	197,800	233,000	-
10	156,400	175,500	199,300	234,600	-
11	157,700	177,400	200,900	236,100	-
12	159,000	179,200	202,400	237,700	-
13	160,400	181,100	204,000	238,600	282,100
14	162,000	182,600	205,700	240,000	284,000
15	163,600	184,400	207,300	241,400	286,100
16	165,200	186,200	209,000	242,500	288,100
17	166,600	187,700	210,400	244,000	290,200
18	168,100	189,200	212,000	245,300	292,300
19	169,500	190,700	213,600	246,500	294,200
20	171,000	192,200	215,200	247,800	296,200
21	172,400	193,800	216,600	248,600	298,000
22	173,900	195,100	218,200	249,800	299,900
23	175,400	196,600	219,900	250,900	301,500
24	176,900	198,000	221,600	252,000	303,100
25	178,400	199,500	222,900	253,400	305,100
26	179,700	200,700	224,400	254,200	307,000
27	181,100	202,000	225,800	255,100	309,100
28	182,500	203,300	227,300	256,000	311,100
29	183,600	204,700	228,500	257,000	313,100
30	184,100	206,100	229,900	258,100	315,100
31	184,700	207,400	231,200	259,200	317,200
32	185,200	208,800	232,400	260,400	319,300
33	185,500	209,900	233,600	261,800	321,100
34	185,800	211,200	234,900	263,400	323,100
35	186,200	212,500	236,400	265,000	324,900
36	186,600	213,800	237,700	266,500	326,900
37	186,700	214,900	238,700	267,800	328,600
38	187,000	216,100	240,000	269,500	330,500
39	187,500	217,300	240,900	271,100	332,500
40	187,900	218,500	242,100	272,700	334,500
41	188,100	219,600	243,400	274,100	335,800
42	188,500	220,700	244,500	275,600	337,600
43	188,800	221,700	245,600	277,200	339,300
44	189,300	222,700	246,700	278,600	341,100

(Master Labor Contract • Indirect Hire Agreement Employees) Basic Wage Table 5

等級 号俸	1	2	3	4	5
45	189,500	223,600	247,800	279,800	342,800
46	189,600	224,500	248,700	281,200	344,600
47	189,700	225,400	249,600	282,700	346,500
48	189,800	226,300	250,400	284,200	348,300
49	189,900	226,600	251,500	285,700	350,100
50	190,000	227,400	252,800	287,400	351,800
51	190,100	228,000	254,100	289,100	353,400
52	190,200	228,800	255,300	290,700	355,100
53	190,300	229,500	256,800	291,900	356,300
54	190,500	230,200	258,200	293,500	357,400
55	190,700	230,800	259,400	294,800	358,600
56	191,000	231,400	260,600	296,400	359,800
57	191,200	232,100	261,600	297,700	361,000
58	191,400	232,700	262,900	299,200	361,800
59	191,500	233,300	264,200	300,600	363,000
60	191,700	234,000	265,300	302,100	364,100
61	191,800	234,600	266,100	303,100	365,100
62	-	235,300	267,300	304,300	366,100
63	-	236,000	268,500	305,500	367,100
64	-	236,700	269,600	306,900	368,100
65	-	237,300	270,500	308,200	368,900
66	-	237,900	271,600	309,400	369,700
67	-	238,500	272,700	310,700	370,600
68	-	239,000	273,800	311,900	371,500
69	-	239,600	274,600	313,300	372,000
70	-	240,300	275,700	314,100	372,800
71	-	241,000	276,600	314,900	373,600
72	-	241,500	277,700	315,700	374,400
73	-	241,900	278,700	316,300	374,800
74	-	242,400	279,700	317,000	375,500
75	-	242,900	280,800	317,700	376,200
76	-	243,200	281,900	318,300	376,900
77	-	243,500	282,500	319,000	377,300
78	-	243,800	283,200	319,200	377,900
79	-	244,100	283,700	319,800	378,600
80	-	244,400	284,500	320,400	379,200
81	-	244,700	285,300	321,000	379,600
82	-	-	285,900	321,500	380,100
83	-	-	286,500	322,000	380,600
84	-	-	287,100	322,500	381,100
85	-	-	287,800	323,100	381,700
86	-	-	288,300	323,600	382,200
87	-	-	288,700	324,000	382,800
88	-	-	289,100	324,500	383,400

(Master Labor Contract • Indirect Hire Agreement Employees) Basic Wage Table 5

等級 号	1	2	3	4	5
89	-	-	289,300	325,000	383,900
90	-	-	289,500	325,400	384,400
91	-	-	289,700	325,600	384,900
92	-	-	289,900	326,000	385,400
93	-	-	290,300	326,400	385,700
94	-	-	290,500	326,800	386,200
95	-	-	290,700	327,200	386,600
96	-	-	290,900	327,600	387,000
97	-	-	291,300	327,900	387,400
98	-	-	291,500	328,100	-
99	-	-	291,700	328,500	-
100	-	-	292,000	328,800	-
101	-	-	292,400	329,000	-
102	-	-	292,700	329,300	-
103	-	-	292,900	329,600	-
104	-	-	293,200	329,900	-
105	-	-	293,500	330,100	-
106	-	-	293,700	330,400	-
107	-	-	293,900	330,800	-
108	-	-	294,200	331,000	-
109	-	-	294,500	331,200	-
110	-	-	-	331,400	-
111	-	-	-	331,800	-
112	-	-	-	332,000	-
113	-	-	-	332,200	-
114	-	-	-	332,600	-
115	-	-	-	333,000	-
116	-	-	-	333,400	-
117	-	-	-	333,600	-

(Master Labor Contract Employee) Basic Wage Table 6

等級 号俸	1	2	3	4
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-
5	169,900	197,000	243,600	-
6	171,300	198,900	245,400	-
7	172,800	200,900	247,200	-
8	174,200	202,800	249,000	-
9	175,600	204,900	250,400	-
10	177,100	206,900	251,700	-
11	178,600	209,100	252,800	-
12	180,100	211,200	254,100	-
13	181,300	213,200	254,900	-
14	183,000	214,600	255,800	-
15	184,600	216,000	256,700	-
16	186,100	217,200	257,500	-
17	187,500	218,600	258,600	273,900
18	189,500	220,000	259,600	275,700
19	191,500	221,500	260,400	277,400
20	193,500	222,700	261,300	279,300
21	195,500	224,100	261,800	281,100
22	197,500	225,600	262,700	282,900
23	199,500	227,100	263,500	284,600
24	201,500	228,600	264,300	286,600
25	203,500	229,700	265,200	288,400
26	205,400	231,400	265,900	290,000
27	207,500	233,100	266,800	291,600
28	209,600	234,700	267,600	293,400
29	211,200	236,000	268,600	295,000
30	212,500	237,700	269,400	296,800
31	213,700	239,400	270,300	298,500
32	215,000	241,100	271,300	300,200
33	216,200	242,700	272,500	301,900
34	217,300	244,100	273,700	303,500
35	218,600	245,400	275,200	304,800
36	219,700	246,500	276,500	306,100
37	221,000	247,500	278,000	307,600
38	222,300	248,600	279,400	309,200
39	223,600	249,500	280,600	311,000
40	224,900	250,500	281,800	312,800
41	226,000	251,200	283,300	314,500
42	227,400	252,200	284,500	316,100
43	228,700	253,100	285,900	317,800
44	230,100	254,100	287,100	319,500

(Master Labor Contract Employee) Basic Wage Table 6

等級 号俸	1	2	3	4
45	231,000	254,500	288,100	320,900
46	232,400	255,400	289,400	322,400
47	233,700	256,200	290,700	323,900
48	235,100	256,900	292,100	325,400
49	236,300	257,700	293,400	326,800
50	237,700	258,400	294,800	328,200
51	239,000	259,300	296,300	329,700
52	240,300	260,100	297,800	331,300
53	241,200	260,900	298,900	332,400
54	242,300	261,800	300,200	333,900
55	243,300	262,700	301,400	335,300
56	244,300	263,700	302,800	336,800
57	245,000	264,800	304,200	338,400
58	246,000	266,000	305,500	339,900
59	246,900	267,300	306,900	341,500
60	247,800	268,600	308,300	343,000
61	248,500	270,000	309,100	344,700
62	249,500	271,500	310,300	346,300
63	250,100	272,900	311,500	347,800
64	250,900	274,300	312,900	349,400
65	251,700	275,600	314,000	350,600
66	252,500	276,900	315,300	352,100
67	253,300	278,300	316,600	353,600
68	254,100	279,400	317,800	355,000
69	254,800	280,500	319,100	356,600
70	255,500	281,800	320,400	357,600
71	256,300	283,100	321,700	359,100
72	257,000	284,400	323,000	360,400
73	257,800	285,500	323,700	361,800
74	258,600	287,000	324,800	363,200
75	259,500	288,500	325,900	364,500
76	260,500	289,900	326,800	365,900
77	261,800	290,900	328,100	367,400
78	263,100	292,300	328,800	368,600
79	264,200	293,500	329,900	369,700
80	265,300	294,800	331,100	370,900
81	266,200	296,200	332,200	372,000
82	267,200	297,500	333,400	372,900
83	268,400	298,700	334,500	373,900
84	269,400	300,000	335,700	374,900
85	270,300	300,500	336,800	375,500
86	271,200	301,700	337,900	376,300
87	272,200	302,800	338,900	377,100
88	273,100	304,000	340,000	377,900

(Master Labor Contract Employee) Basic Wage Table 6

等級 号俸	1	2	3	4
89	273,900	305,100	340,900	378,600
90	274,700	306,300	341,900	379,300
91	275,600	307,500	342,800	380,100
92	276,500	308,600	343,800	380,800
93	277,300	309,900	344,800	381,400
94	278,200	311,100	345,600	382,000
95	279,000	312,300	346,400	382,700
96	280,000	313,500	347,200	383,300
97	280,900	314,300	347,800	384,000
98	281,900	315,000	348,400	384,500
99	282,800	315,700	349,100	385,100
100	283,800	316,300	349,700	385,600
101	284,400	317,000	350,100	386,000
102	285,200	317,300	350,500	386,600
103	285,800	317,900	351,000	387,100
104	286,700	318,600	351,400	387,400
105	287,500	319,000	351,900	387,700
106	288,300	319,600	352,300	388,200
107	289,100	320,200	352,800	388,600
108	289,900	320,800	353,200	388,900
109	290,600	321,200	353,500	389,200
110	291,100	321,700	354,000	389,700
111	291,600	322,200	354,400	390,200
112	292,100	322,700	354,700	390,600
113	292,300	323,100	355,200	390,900
114	292,600	323,500	355,700	391,300
115	292,800	323,800	356,200	391,800
116	293,200	324,100	356,700	392,200
117	293,500	324,500	357,200	392,600
118	293,700	324,900	357,700	-
119	294,100	325,300	358,200	-
120	294,400	325,600	358,600	-
121	294,700	325,800	359,000	-
122	295,000	326,100	359,400	-
123	295,300	326,500	359,900	-
124	295,700	326,700	360,400	-
125	296,000	326,900	360,800	-
126	296,400	327,200	361,300	-
127	296,700	327,500	361,800	-
128	297,100	327,800	362,300	-
129	297,300	328,000	362,600	-
130	297,500	328,300	-	-
131	297,800	328,700	-	-
132	298,200	328,900	-	-

(Master Labor Contract Employee) Basic Wage Table 6

等級 号俸	1	2	3	4
133	298,400	329,100	-	-
134	298,700	329,300	-	-
135	299,100	329,700	-	-
136	299,500	329,900	-	-
137	299,700	330,200	-	-
138	300,000	330,600	-	-
139	300,400	331,000	-	-
140	300,700	331,400	-	-
141	300,900	331,700	-	-
142	301,200	332,100	-	-
143	301,600	332,500	-	-
144	301,900	332,900	-	-
145	302,100	333,200	-	-
146	302,500	333,600	-	-
147	302,900	333,900	-	-
148	303,200	334,300	-	-
149	303,400	334,600	-	-
150	303,600	335,000	-	-
151	303,900	335,400	-	-
152	304,300	335,800	-	-
153	304,500	336,100	-	-
154	304,700	336,500	-	-
155	305,000	336,900	-	-
156	305,300	337,300	-	-
157	305,700	337,600	-	-
158	305,900	-	-	-
159	306,100	-	-	-
160	306,400	-	-	-
161	306,700	-	-	-
162	307,000	-	-	-
163	307,300	-	-	-
164	307,600	-	-	-
165	308,000	-	-	-
166	308,300	-	-	-
167	308,600	-	-	-
168	308,900	-	-	-
169	309,300	-	-	-
170	309,600	-	-	-
171	309,900	-	-	-
172	310,200	-	-	-
173	310,600	-	-	-

(Mariners Contract Employees) A Officers of Near Sea and Ocean Area

等級 号係	A1	A2	A3	A4	A5
1	-	-	-	-	-
2	-	-	-	-	-
3	-	-	-	-	-
4	-	-	-	-	-
5	-	-	276,200	232,300	179,900
6	-	-	278,000	234,500	182,200
7	-	-	279,800	236,500	184,700
8	-	-	281,600	238,600	187,000
9	-	324,300	282,900	240,600	189,400
10	-	326,300	284,800	242,600	191,900
11	-	328,300	286,600	244,700	194,300
12	-	330,300	288,400	246,800	196,900
13	-	332,500	289,500	249,000	199,200
14	-	334,000	291,900	250,900	201,600
15	-	335,600	294,100	252,800	204,000
16	-	337,000	296,200	254,600	206,500
17	401,000	338,200	298,400	256,200	208,800
18	404,900	340,100	300,900	258,100	211,300
19	408,800	342,100	303,100	259,900	213,900
20	412,700	344,300	305,400	261,800	216,400
21	416,400	346,100	307,600	263,400	218,700
22	418,900	348,300	309,800	265,300	221,100
23	421,500	350,400	311,900	267,200	223,700
24	424,000	352,700	313,800	269,100	226,300
25	426,200	355,000	315,800	270,600	228,500
26	428,600	357,400	316,700	272,200	230,100
27	431,000	359,600	317,700	273,700	231,700
28	433,400	361,900	318,700	275,100	233,300
29	435,100	364,100	319,700	276,400	234,800
30	437,200	366,100	320,900	278,000	236,200
31	439,400	367,700	322,000	279,400	237,700
32	441,600	369,200	323,400	280,800	238,900
33	443,300	371,300	324,600	282,000	240,500
34	445,500	373,700	326,000	283,200	241,200
35	447,600	376,100	327,500	284,600	242,300
36	449,800	378,400	329,100	285,700	243,400
37	451,900	380,400	330,600	286,400	244,600
38	454,200	382,500	331,900	287,800	245,500
39	456,500	384,700	333,000	288,800	246,300
40	458,700	386,800	334,500	289,900	247,200
41	460,900	388,500	335,900	290,800	247,900
42	462,700	390,100	337,200	291,700	248,600
43	464,400	391,700	338,600	292,500	249,400
44	466,100	393,500	339,800	293,300	250,300

(Mariners Contract Employees) A Officers of Near Sea and Ocean Area

等級 分俸	A1	A2	A3	A4	A5
45	467,500	395,000	340,700	294,100	251,200
46	468,800	396,400	341,800	294,700	252,100
47	470,000	397,900	343,000	295,300	252,900
48	471,100	399,400	344,300	295,800	253,800
49	472,200	399,900	345,700	296,600	254,500
50	473,200	401,200	347,100	297,700	255,400
51	474,200	402,400	348,500	298,600	256,200
52	475,400	403,800	349,900	299,700	256,900
53	475,700	405,200	350,700	301,100	257,300
54	476,700	406,600	352,100	302,000	257,800
55	477,800	408,000	353,400	302,900	258,300
56	478,900	409,300	354,800	303,700	258,600
57	479,800	410,600	356,100	304,500	258,800
58	480,700	411,500	357,500	305,300	259,100
59	481,600	412,400	358,800	306,300	259,400
60	482,500	413,300	360,200	307,000	260,000
61	483,300	413,500	360,800	308,100	260,300
62	484,000	413,900	362,000	309,000	260,600
63	484,700	414,400	363,100	310,000	260,900
64	485,400	414,900	364,400	310,900	261,200
65	485,900	415,300	365,500	311,500	261,500
66	486,500	415,500	366,100	312,100	261,800
67	487,100	416,100	366,600	312,700	262,100
68	487,700	416,500	367,200	313,300	262,400
69	488,000	416,800	367,600	313,600	262,700
70	488,600	417,400	368,100	314,300	263,000
71	489,300	418,000	368,600	314,800	263,200
72	489,800	418,600	369,100	315,400	263,500
73	490,300	419,200	369,300	316,100	263,800
74	491,000	419,800	369,600	-	-
75	491,300	420,300	370,000	-	-
76	491,900	420,900	370,300	-	-
77	492,400	421,500	370,800	-	-
78	-	422,000	371,000	-	-
79	-	422,600	371,500	-	-
80	-	423,200	371,900	-	-
81	-	423,700	372,200	-	-
82	-	424,300	372,700	-	-
83	-	424,800	373,200	-	-
84	-	425,400	373,700	-	-
85	-	425,900	374,200	-	-
86	-	426,500	374,600	-	-
87	-	427,200	375,100	-	-
88	-	427,800	375,600	-	-

(Mariners Contract Employees) A Officers of Near Sea and Ocean Area

等級 分俸	A1	A2	A3	A4	A5
89	-	428,100	376,000	-	-
90	-	428,700	376,500	-	-
91	-	429,400	376,900	-	-
92	-	430,000	377,400	-	-
93	-	430,400	377,900	-	-
94	-	430,900	378,400	-	-
95	-	431,600	378,900	-	-
96	-	432,300	379,400	-	-
97	-	432,500	379,700	-	-
98	-	-	380,100	-	-
99	-	-	380,600	-	-
100	-	-	381,000	-	-
101	-	-	381,500	-	-
102	-	-	381,800	-	-
103	-	-	382,300	-	-
104	-	-	382,700	-	-
105	-	-	383,300	-	-

(Mariners Contract Employees) B Officers of Coastal and Smooth Water Areas and all-Non-Officers

等級 俸月	B1	B2	B3	B4
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-
5	-	-	-	154,300
6	-	-	-	155,300
7	-	-	-	156,500
8	-	-	-	157,500
9	-	233,100	199,100	158,500
10	-	234,500	201,300	159,800
11	-	235,900	203,500	161,100
12	-	237,000	205,700	162,400
13	-	238,000	207,800	163,500
14	-	239,600	209,600	165,000
15	-	241,300	211,500	166,700
16	-	242,800	213,400	168,300
17	297,400	244,300	215,100	169,600
18	298,700	245,800	216,600	171,100
19	300,100	247,600	218,100	172,700
20	301,500	249,200	219,600	174,300
21	302,500	250,800	221,000	175,700
22	303,800	252,600	222,300	177,400
23	304,900	254,400	223,600	179,100
24	306,100	256,100	224,800	180,800
25	307,200	257,500	225,600	182,400
26	308,300	259,400	226,900	184,400
27	309,400	261,300	228,300	186,300
28	310,500	262,900	229,600	188,200
29	311,200	264,400	230,500	189,900
30	312,200	265,800	231,800	191,500
31	312,900	267,300	233,200	193,300
32	313,700	269,000	234,500	195,100
33	314,600	270,500	235,800	196,600
34	315,300	272,300	237,100	198,500
35	316,000	274,000	238,500	200,500
36	316,500	275,600	239,900	202,500
37	317,100	276,600	240,900	204,300
38	317,600	278,400	242,400	205,900
39	318,300	279,800	243,800	207,800
40	318,900	281,300	245,100	209,500
41	319,600	282,600	246,100	210,900
42	320,200	283,900	247,000	212,500
43	320,900	285,400	247,700	214,000
44	321,500	286,700	248,700	215,600

(Mariners Contract Employees) B Officers of Coastal and Smooth Water Areas and all-Non-Officers

等級 月俸	B1	B2	B3	B4
45	322,300	287,900	249,400	217,000
46	323,000	289,200	250,700	218,500
47	323,600	290,200	251,800	220,100
48	324,100	291,300	253,000	221,700
49	324,900	292,900	253,700	223,100
50	325,600	293,900	255,000	224,300
51	326,300	295,200	256,200	225,500
52	326,900	296,300	257,500	226,800
53	327,300	297,500	258,400	228,200
54	327,700	298,400	259,600	229,400
55	328,200	299,500	260,900	230,300
56	328,900	300,400	262,000	231,400
57	329,500	301,400	262,800	232,700
58	330,400	302,500	264,100	233,900
59	331,200	303,200	265,400	235,100
60	332,000	304,400	266,700	236,300
61	332,700	305,600	267,600	237,400
62	333,500	306,400	268,800	238,600
63	334,200	307,300	270,000	239,800
64	335,000	308,100	270,900	241,000
65	335,500	309,000	271,700	242,100
66	336,000	309,800	272,800	243,200
67	336,600	310,700	273,800	244,100
68	337,100	311,500	274,700	245,100
69	337,400	312,100	275,700	245,700
70	337,800	312,700	276,700	246,500
71	338,400	313,500	277,600	247,300
72	339,000	314,300	278,600	248,100
73	339,300	315,000	279,900	248,800
74	339,900	315,900	280,800	249,400
75	340,500	316,700	281,800	250,000
76	341,100	317,600	282,600	250,800
77	341,300	318,400	283,400	251,600
78	341,700	319,100	284,100	251,900
79	342,000	319,600	284,900	252,200
80	342,500	320,300	285,600	252,500
81	342,700	320,500	286,300	252,800
82	343,100	321,000	286,900	253,100
83	343,500	321,400	287,500	253,400
84	343,900	321,700	287,900	253,700
85	344,400	322,200	288,400	254,000
86	344,800	322,500	288,800	254,300
87	345,200	323,100	289,200	254,500
88	345,700	323,700	289,500	254,800

(Mariners Contract Employees) B Officers of Coastal and Smooth Water Areas and all-Non-Officers

等職 月俸	B1	B2	B3	B4
89	346,300	324,300	290,000	255,100
90	346,800	324,700	290,600	-
91	347,300	325,000	291,000	-
92	347,700	325,300	291,500	-
93	348,000	325,500	291,900	-
94	348,400	325,800	292,200	-
95	348,800	326,000	292,500	-
96	349,200	326,300	292,800	-
97	349,600	326,600	293,000	-
98	349,900	326,900	293,200	-
99	350,300	327,100	293,600	-
100	350,700	327,400	293,900	-
101	351,100	327,600	294,100	-
102	351,500	327,800	294,500	-
103	351,900	328,200	294,900	-
104	352,300	328,600	295,300	-
105	352,700	328,800	295,500	-
106	-	329,100	295,700	-
107	-	329,500	295,900	-
108	-	329,900	296,200	-
109	-	330,100	296,600	-
110	-	330,300	296,900	-
111	-	330,500	297,100	-
112	-	330,700	297,300	-
113	-	331,100	297,600	-
114	-	331,300	-	-
115	-	331,500	-	-
116	-	331,800	-	-
117	-	332,100	-	-
118	-	332,400	-	-
119	-	332,700	-	-
120	-	333,000	-	-
121	-	333,200	-	-

Contacts

Please make inquiries to LMO branch etc. listed on the following page about this handbook or other question.

When you inquire by phone, please let us know the name of your unit etc., first.

Locations of LMO Branches

■ Misawa Branch

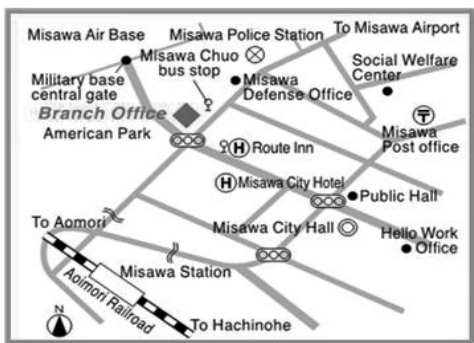
Address:

1-1-25Hirahata, Misawa-city, Aomori

033-0012

Tel:

0176-53-4165



■ Yokota Branch

Address:

Akishima Showa No.2 Bldg. 4F 568-1 Tanaka-cho, Akishima-city, Tokyo, 196-0014

Tel:

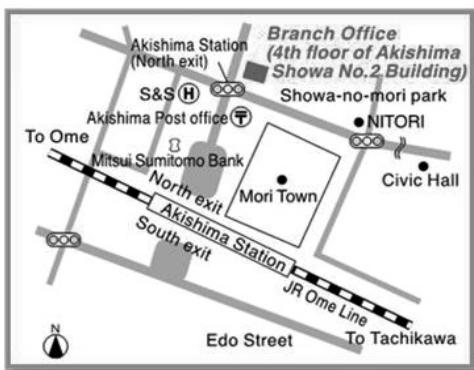
Management Section: 042-542-7660

042-542-7663

Wage Administration and Welfare Section:

(Wage) 042-542-7881

042-542-7882



■ Yokosuka Branch

Address:

Murase Bldg. 4F, 1-6 Yonegahama-dori,

Yokosuka-city, Kanagawa, 238-0011

Tel:

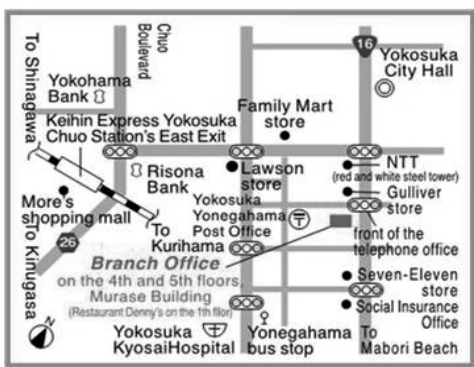
Management Section: 046-828-6950

046-828-6959

Wage Administration and Welfare Section:

(Wage) 046-828-6956

(Welfare) 046-828-6946



■ Zama Branch

Address:

1-46-1 Sobudai, Zama-city, Kanagawa

252-0011

Tel:

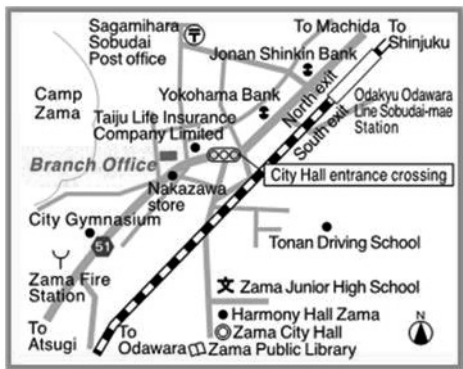
Management Section: 046-251-1547

046-251-0667

Wage Administration and Welfare Section:

(Wage) 046-251-0675

(Welfare) 046-251-0702



■ Kyotango Branch

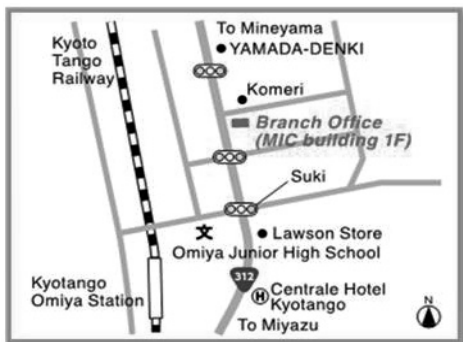
Address:

MIC Bldg. 1F, 1975 Suki,

Omiya-cho, Kyotango City, Kyoto 629-2503

Tel:

0772-68-0920



■ Iwakuni Branch

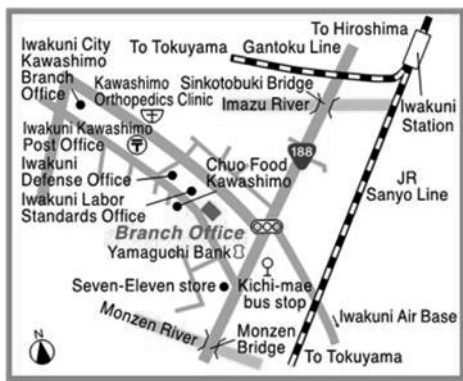
Address:

2-15-35 Nakazu-machi, Iwakuni-city,

Yamaguchi, 740-0027

Tel:

0827-21-1271



■ Kure Annex Office

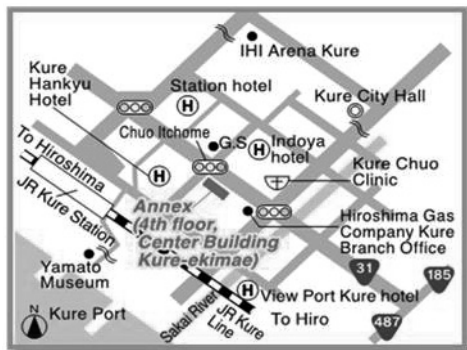
Addresss:

Center Building Kure-Ekimae 4F 1-6-9,

Kure-city, Hiroshima 737-0051

Tel:

0823-32-7087



■ Sasebo Branch

Addresss:

3-1 Hirase-cho, Sasebo-city, Nagasaki

857-0056

Tel:

0956-23-7191



■ Okinawa Branch

Addresss:

1058-1 Yara, Kadena-cho, Nakagami,

Okinawa 904-0202

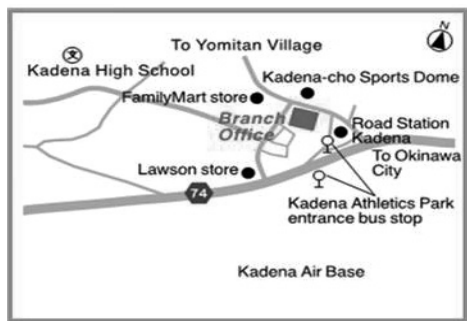
Tel:

Management Section: 098-921-5531

098-921-5532

Wage Section: 098-921-5533

Welfare Section: 098-921-5534



Labor Management Organization for USFJ Employees,
Incorporated Administrative Agency

Mita MT Building 6F, 3-13-12 Mita, Minato-ku, Tokyo

〒108-0073

Tel 03-5730-2166 (Operation Planning Division)

LMO Website **<https://www.lmo.go.jp>**

ID: lmogojp

PW: lmoh14



Locations of Ministry of Defense

(Regional Defense Bureau • Regional Defense Office)

Ministry of Defense	Locations and Phone Numbers	
Ministry of Defense	5-1 Honmura-cho, Ichigaya, Shinjuku-ku, Tokyo	〒162-8801 Tel 03-3268-3111 Tel 03-5366-3111
Tohoku Defense Bureau	Sendai No.3 Godo-chosha, 1-3-15 Gorin, Miyagino-ku, Sendai-city, Miyagi	〒983-0842 Tel 022-297-8209
Misawa Defense Office	1-1-31 Hirahata, Misawa-city, Aomori	〒033-0012 Tel 0176-53-3116
North Kanto Defense Bureau	Saitama Shintosin Godo-chosha No.2 Bldg., 2-1 Shintosin, Chuo-ku, Saitama-city, Saitama	〒330-9721 Tel 048-600-1800
Yokota Defense Office	864 Kumagawa, Fussa-city, Tokyo	〒197-0003 Tel 042-551-6722
South Kanto Defense Bureau	Yokohama No.2 Godo-chosha, 5-57 Kitanakadori, Naka-ku, Yokohama-city, Kanagawa	〒231-0003 Tel 045-211-7125
Yokosuka Defense Office	Yokosuka Chiho-godo-chosha, 1-8 Shinko-cho, Yokosuka-city, Kanagawa	〒238-0005 Tel 046-822-2492
Zama Defense Office	1-13-2 Tsuruma, Yamato-city, Kanagawa	〒242-0004 Tel 046-265-6130
Fuji Defense Office	606 Hagiwara, Gotenba-city, Shizuoka	〒412-0042 Tel 0550-82-1623
Kinki-chubu Defense Bureau	Osaka Godo-chosha No.2 Bldg., 4-1-67 otemae, Chuo-ku, Osaka-city, Osaka	〒540-0008 Tel 06-6945-4951
Kyoto Defense Office	Kyoto Chiho-godo-chosha, 38 Nishinokyo Kasadono-cho, Nakagyo-ku, Kyoto-city, Kyoto	〒604-8482 Tel 075-812-1887
Chugoku-Shikoku Defense Bureau	Hiroshima Godo-chosha No.4 Bldg., 6-30 Kami-Hacchobori, Naka-ku, Hiroshima-city, Hiroshima	〒730-0012 Tel 082-223-8284
Iwakuni Defense Office	2-15-7 Nakazu-machi, Iwakuni-city, Yamaguchi	〒740-0027 Tel 0827-21-6195
Kyushu Defense Bureau	Fukuoka No.2 Godo-chosha, 2-10-7 Hakataeki-higashi, Hakata-ku, Fukuoka-city, Fukuoka	〒812-0013 Tel 092-483-8811
Sasebo Defense Office	Sasebo Godo-chosha, 2-19 Kobata-cho, Sasebo-city, Nagasaki	〒857-0041 Tel 0956-23-3157
Okinawa Defense Bureau	290-9 Kadena, Kadena-cho, Nakagami-gun, Okinawa	〒904-0295 Tel 098-921-8131

