

Labor-management agreement based on the provisions of Article 30-4, Paragraph 1 of the Worker Dispatch Act

INSEC Co., Ltd. and a person representing the majority of the workers of INSEC Co. agree as follows regarding the provisions of Article 30-4, Paragraph 1 of the Worker Dispatch Act.

Article 1 (Scope of target dispatched workers)

1. This Agreement applies to employees (hereinafter referred to as "Eligible Employees") among our temporary employees.
2. Since the employees covered by this labor agreement are subject to frequent changes in their dispatch destinations, this labor agreement shall be applied to these employees in order to prevent their mid- to long-term career development and to prevent their income from becoming unstable.
3. INSEC Co., Ltd. shall not exclude applicable employees from the application of this Agreement during the term of a single labor contract unless there are special circumstances.

Article 2 (wage composition)

1. Wages for eligible employees include basic salary (including various allowances and bonuses; the same applies hereinafter), overtime work allowance, late night/holiday work allowance, commuting allowance, and retirement allowance.

Article 3 (Method of determining wages)

1. The "average wage of general workers engaged in similar work" to be used for comparison with the target employee's basic salary shall be as set forth in "2" of Appendix 1, which satisfies the following conditions.

- (1) The job categories of general workers engaged in the same type of work to be compared are as follows. The "average amount of wages of ordinary workers engaged in the same kind of work" stipulated in (i) of item 2 of paragraph 1 of Article 30-4 of the Act for Securing Proper Operation of Worker Dispatching Undertakings and Protection of Dispatched Workers, etc. for FY2025", No. 0827-1 of August 27, 2024, hereinafter referred to as the "Notification".

Item No.	Occupation	Occupations to be compared
A	Driving school instructor	"3199 Other school teachers" as stipulated in Attachment 2 of the Notice
B	Product manufacturing work	"67 Production Equipment Operator (Metal Products)" as stipulated in Attachment 2 of the Notice
C	Product pressing / Casting work	"71 Product Manufacturing and Processing (Metal Products)" as stipulated in Attachment 2 of the Notification
D	Metal welding work	"7113 Metal welding and cutting workers" as stipulated in Attachment 2 of the Notice
E	Seasoning / Beverage manufacturing work	"72 Product Manufacturing and Processing" as stipulated in Attachment 2 of the Notification

Article 6 (Commuting allowance)

1. Commuting allowance for eligible employees shall be paid in an amount equivalent to the actual cost of commuting, and the calculation method shall be as follows.
 - (1) The distance from your home address to your workplace on Google Maps is the one-way commuting distance. Note that if there are multiple route candidates as a result of the search, the route that is the shortest in distance and does not use toll roads in principle will be adopted.
 - (2) The commuting allowance per day is calculated by multiplying the round-trip commuting distance by 14 yen (gasoline unit price 140 yen/10 km), and the amount will be paid for the number of days actually worked.
 - (3) Regardless of the preceding items, commuting allowance will be paid to those who commute less than 2 kilometers one way, who commute by bicycle or on foot, who use transportation provided by the company, or who use a car lent by the company.
 - (4) Commuting allowance is capped at 13,000 yen per month.

Article 7 (Basics for comparison of retirement benefits)

1. The "average wage of ordinary workers engaged in similar work", which is the subject of comparison for retirement allowances for eligible employees, shall be as shown in Attached Table 3, which satisfies the conditions listed in the following items.
 - (1) Minimum years of service required to receive retirement allowance:
While referring to the highest response rate (three years or more but less than four years for both voluntary and company-initiated resignations) in the "Proportion of companies by minimum years of service required to receive a lump-sum retirement benefit (total industries surveyed)" in the "2023 Survey on Working Conditions" (Ministry of Health, Labour and Welfare) stipulated in the notice, we have set the minimum years of service required to receive a retirement benefit at our company to be a certain period (one year) longer than the three-year limit on temporary employment, because employment stability and mid- to long-term career development through long-term employment of temporary employees are essential to the continuation of temporary employment contracts with clients and the provision of stable services.
 - (2) Number of months of payment for each length of service at the time of retirement (4 years, 5 years, 10 years, 15 years, 20 years, 25 years, 30 years, 35 years, 37 years, retirement):
The figure is determined by multiplying the rate of payment (in months) for high school graduates in the "2022 Wage and Retirement Allowance Situation of Small and Medium Enterprises (Tokyo)" by the percentage of enterprises that responded that they have a retirement allowance system in the same survey.

Article 8 (Number of years of employment required for retirement allowance payment and payment amount)

1. Retirement allowance for eligible employees shall be as shown in Attached Table 4 if the conditions listed in the following items are met. Furthermore, years of service shall be interpreted as years of employment after April 1, 2020, when new retirement allowance regulations were established.
 - (1) Compared to those shown in Attachment 3, the minimum number of years of service required to receive retirement allowance is the same or more years.
 - (2) Compared to what is shown in Attachment 3, the number of months of retirement allowance paid for each year of service at the time of retirement is the same or more.

F	Glassware manufacturing work	"7302 Ceramic and stone product manufacturing" as stipulated in Attachment 2 of the Notification
G	Plastic product manufacturing work	"7308 Plastic product manufacturing workers" as stipulated in Attachment 2 of the Notice
H	Wire harness manufacturing work	"7408 Electric Wire Manufacturing Workers" as stipulated in Attachment 2 of the Notification
I	Product inspection work	"76 Product Inspection Work (Metal Products)" as stipulated in Attachment 2 of the Notification
J	Cold storage warehouse worker	"9503 Warehouse Worker" as defined in Attachment 2 of the Notice

For A, D, F, G, H, and J use the subcategory that has the most suitable occupation based on the actual business situation, and for B, C, E, and I based on the actual business situation. Intermediate classifications with correspondingly appropriate occupations shall be used.

- (2) Commuting allowance shall be separated from basic salary and shall be as provided in Article 6.
- (3) Regarding regional adjustment, since there is no possibility of transfer or transfer outside the Jurisdiction of the place of employment, in order to carry out regional adjustment in accordance with the actual situation, we use the "regional index" of the employment security service statistics to calculate the "regional index" of the employment security jurisdiction. Select Iwata, Kakegawa, Shimada, or Yaizu.

Article 4 (Basic salary)

1. The basic salary of eligible employees shall be as shown in Attached Table 2 if the following conditions are met.
 - (1) The amount must be equal to or higher than the average wage of general workers engaged in the same type of work listed in Schedule 1.
 - (2) The correspondence between the duties of each grade in Attached Table 2 and the average wage of general workers engaged in the same type of work in Attached Table 1 shall be as follows.
A rank : 10 years or more
B rank : 3 years or more (less than 10 years)
C rank : 0 year or more (less than 3 years)
2. In the case of fixed-term temporary employees, wages shall be revised at the time of employment contract renewal, or on April 1 of each year in the case of indefinite-term temporary employees, based on an evaluation of job content, job performance, motivation, ability or experience, and other actual conditions of employment, in accordance with Article 43 "Wage Revision" of the Employment Regulations for Temporary Employees.

Article 5 (Overtime work)

1. Overtime work allowances and late night/holiday work allowances for eligible employees will be paid in accordance with the provisions of the law in accordance with Article 41 of the Employment Regulations for Temporary Employees.

Article 9 (Evaluation in determining wages)

1. The basic salary shall be determined based on the annual performance evaluation and in accordance with Article 43 (Revision of Wages) of the Work Regulations for Temporary Employees. Based on the individual evaluation results, the basic salary will be determined as shown in Attached Table 2, do.

Article 10 (Treatment other than wages)

1. Education and training (excluding those specified in the next article), welfare benefits, and other non-wage treatment shall be the same as regular employees.

Article 11 (Education and Training)

1. Education and training stipulated in Article 30-2 of the Worker Dispatch Act will be steadily implemented in accordance with the education and training implementation plan separately established based on the Worker Dispatch Act.

Article 12 (Others)

1. Regarding matters not stipulated in this agreement, labor and management will separately discuss in good faith.

Article 13 (Validity period)

1. The effective period of this agreement is from April 1, 2025 to March 31, 2026.

March 21, 2025

INSEC Co., Ltd. Representative Director Mutsuno Suzuki



INSEC Co., Ltd. Labor Representative ALBARAN REGINA BALTAZAR



Appendix 1 : Average wages of general workers engaged in similar work
(Relationship between base salary and bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 year	1 year	2 years	3 years	5 years	10 years	20 years
1	Other school teachers	Statistics on employment security services prescribed in the notification	1,232	1,429	1,531	1,565	1,639	1,841	2,209
2	Regional coordination	Shimada 98.5	1,214	1,408	1,509	1,542	1,615	1,814	2,176

Appendix 2 : Basic salary of applicable employees

Grade	Job Description ^{*1}	Base Pay ^{*2}		
A	Senior	1,815	≧	Corresponding average wage for general workers ^{*3}
B	Intermediate	1,545		Competence and experience of corresponding general workers
C	Beginner	1,215		
				1,814 10 years
				1,542 3 years
				1,214 0 year

(Notes)

*1 Details of the duties required for each grade are specified in the attached document.
*2 The total of the dispatched worker's basic salary and various allowances (excluding overtime allowance, commuting allowance, and retirement allowance) converted into an hourly wage is listed. If the result of the work evaluation indicates that the worker has accumulated experience and improved skills, the worker will be promoted and the wage will be revised.
*3 The labor and management will determine the correspondence between the job content of each grade and the number of years of ability and experience, and the average wage of general workers engaged in the same type of work will be listed accordingly.

Appendix 1 : Average wages of general workers engaged in similar work
(Relationship between base salary and bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 year	1 year	2 years	3 years	5 years	10 years	20 years
1	Production Equipment Operator (Metal Products)	Statistics on employment security services prescribed in the notification	1,141	1,324	1,418	1,449	1,518	1,705	2,046
2	Regional coordination	Kakegawa 99.8	1,139	1,322	1,416	1,447	1,515	1,702	2,042

Appendix 2 : Basic salary of applicable employees

Grade	Job Description ^{*1}	Base Pay ^{*2}		
A	Senior	1,705	≧	Corresponding average wage for general workers ^{*3}
B	Intermediate	1,450		Competence and experience of corresponding general workers
C	Beginner	1,140		
				1,702 10 years
				1,447 3 years
				1,139 0 year

(Notes)

*1 Details of the duties required for each grade are specified in the attached document.
*2 The total of the dispatched worker's basic salary and various allowances (excluding overtime allowance, commuting allowance, and retirement allowance) converted into an hourly wage is listed. If the result of the work evaluation indicates that the worker has accumulated experience and improved skills, the worker will be promoted and the wage will be revised.
*3 The labor and management will determine the correspondence between the job content of each grade and the number of years of ability and experience, and the average wage of general workers engaged in the same type of work will be listed accordingly.

Appendix 1 : Average wages of general workers engaged in similar work
(Relationship between base salary and bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 year	1 year	2 years	3 years	5 years	10 years	20 years
1	Production Equipment Operator (Metal Products)	Statistics on employment security services prescribed in the notification	1,141	1,324	1,418	1,449	1,518	1,705	2,046
2	Regional coordination	Shimada 98.5	1,124	1,305	1,397	1,428	1,496	1,680	2,016

Appendix 2 : Basic salary of applicable employees

Grade	Job Description ^{*1}	Base Pay ^{*2}		
A	Senior	1,680	≧	Corresponding average wage for general workers ^{*3}
B	Intermediate	1,430		Competence and experience of corresponding general workers
C	Beginner	1,125		
				1,680 10 years
				1,428 3 years
				1,124 0 year

(Notes)

*1 Details of the duties required for each grade are specified in the attached document.
*2 The total of the dispatched worker's basic salary and various allowances (excluding overtime allowance, commuting allowance, and retirement allowance) converted into an hourly wage is listed. If the result of the work evaluation indicates that the worker has accumulated experience and improved skills, the worker will be promoted and the wage will be revised.
*3 The labor and management will determine the correspondence between the job content of each grade and the number of years of ability and experience, and the average wage of general workers engaged in the same type of work will be listed accordingly.

Appendix 1 : Average wages of general workers engaged in similar work
(Relationship between base salary and bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 year	1 year	2 years	3 years	5 years	10 years	20 years
1	Product Manufacturing and Processing (Metal Products)	Statistics on employment security services prescribed in the notification	1,161	1,347	1,443	1,474	1,544	1,735	2,082
2	Regional coordination	Shimada 98.5	1,144	1,327	1,422	1,452	1,521	1,709	2,051

Appendix 2 : Basic salary of applicable employees

Grade	Job Description ^{*1}	Base Pay ^{*2}		
A	Senior	1,710	≧	Corresponding average wage for general workers ^{*3}
B	Intermediate	1,455		Competence and experience of corresponding general workers
C	Beginner	1,145		
				1,709 10 years
				1,452 3 years
				1,144 0 year

(Notes)

*1 Details of the duties required for each grade are specified in the attached document.
*2 The total of the dispatched worker's basic salary and various allowances (excluding overtime allowance, commuting allowance, and retirement allowance) converted into an hourly wage is listed. If the result of the work evaluation indicates that the worker has accumulated experience and improved skills, the worker will be promoted and the wage will be revised.
*3 The labor and management will determine the correspondence between the job content of each grade and the number of years of ability and experience, and the average wage of general workers engaged in the same type of work will be listed accordingly.

Appendix 1 : Average wages of general workers engaged in similar work
(Relationship between base salary and bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 year	1 year	2 years	3 years	5 years	10 years	20 years
1	Metal welding and cutting workers	Statistics on employment security services prescribed in the notification	1,203	1,395	1,495	1,528	1,600	1,797	2,157
2	Regional coordination	Iwata 99.3	1,195	1,386	1,485	1,518	1,589	1,785	2,142

Appendix 2 : Basic salary of applicable employees

Grade	Job Description ^{*1}	Base Pay ^{*2}	IV	Corresponding average wage for general workers ^{*3}	Competence and experience of corresponding general workers
A	Senior	1,785		1,785	10 years
B	Intermediate	1,520		1,518	3 years
C	Beginner	1,195		1,195	0 year

(Notes)
^{*1} Details of the duties required for each grade are specified in the attached document.
^{*2} The total of the dispatched worker's basic salary and various allowances (excluding overtime allowance, commuting allowance, and retirement allowance) converted into an hourly wage is listed. If the result of the work evaluation indicates that the worker has accumulated experience and improved skills, the worker will be promoted and the wage will be revised.
^{*3} The labor and management will determine the correspondence between the job content of each grade and the number of years of ability and experience, and the average wage of general workers engaged in the same type of work will be listed accordingly.

Appendix 1 : Average wages of general workers engaged in similar work
(Relationship between base salary and bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 year	1 year	2 years	3 years	5 years	10 years	20 years
1	Product Manufacturing and Processing	Statistics on employment security services prescribed in the notification	1,103	1,279	1,371	1,401	1,467	1,648	1,978
2	Regional coordination	Yaizu 99.5	1,098	1,273	1,365	1,394	1,460	1,640	1,969

Appendix 2 : Basic salary of applicable employees

Grade	Job Description ^{*1}	Base Pay ^{*2}	IV	Corresponding average wage for general workers ^{*3}	Competence and experience of corresponding general workers
A	Senior	1,640		1,640	10 years
B	Intermediate	1,395		1,394	3 years
C	Beginner	1,100		1,098	0 year

(Notes)
^{*1} Details of the duties required for each grade are specified in the attached document.
^{*2} The total of the dispatched worker's basic salary and various allowances (excluding overtime allowance, commuting allowance, and retirement allowance) converted into an hourly wage is listed. If the result of the work evaluation indicates that the worker has accumulated experience and improved skills, the worker will be promoted and the wage will be revised.
^{*3} The labor and management will determine the correspondence between the job content of each grade and the number of years of ability and experience, and the average wage of general workers engaged in the same type of work will be listed accordingly.

Appendix 1 : Average wages of general workers engaged in similar work
(Relationship between base salary and bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 year	1 year	2 years	3 years	5 years	10 years	20 years
1	Ceramic and stone product manufacturing workers	Statistics on employment security services prescribed in the notification	1,138	1,320	1,415	1,445	1,514	1,700	2,040
2	Regional coordination	Shimada 98.5	1,121	1,301	1,394	1,424	1,492	1,675	2,010

Appendix 2 : Basic salary of applicable employees

Grade	Job Description ^{*1}	Base Pay ^{*2}	IV	Corresponding average wage for general workers ^{*3}	Competence and experience of corresponding general workers
A	Senior	1,675		1,675	10 years
B	Intermediate	1,425		1,424	3 years
C	Beginner	1,125		1,121	0 year

(Notes)
^{*1} Details of the duties required for each grade are specified in the attached document.
^{*2} The total of the dispatched worker's basic salary and various allowances (excluding overtime allowance, commuting allowance, and retirement allowance) converted into an hourly wage is listed. If the result of the work evaluation indicates that the worker has accumulated experience and improved skills, the worker will be promoted and the wage will be revised.
^{*3} The labor and management will determine the correspondence between the job content of each grade and the number of years of ability and experience, and the average wage of general workers engaged in the same type of work will be listed accordingly.

Appendix 1 : Average wages of general workers engaged in similar work
(Relationship between base salary and bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 year	1 year	2 years	3 years	5 years	10 years	20 years
1	Plastic product manufacturing workers	Statistics on employment security services prescribed in the notification	1,121	1,300	1,393	1,424	1,491	1,675	2,010
2	Regional coordination	Kakegawa 99.8	1,119	1,298	1,391	1,422	1,489	1,672	2,006

Appendix 2 : Basic salary of applicable employees

Grade	Job Description ^{*1}	Base Pay ^{*2}	IV	Corresponding average wage for general workers ^{*3}	Competence and experience of corresponding general workers
A	Senior	1,675		1,672	10 years
B	Intermediate	1,425		1,422	3 years
C	Beginner	1,120		1,119	0 year

(Notes)
^{*1} Details of the duties required for each grade are specified in the attached document.
^{*2} The total of the dispatched worker's basic salary and various allowances (excluding overtime allowance, commuting allowance, and retirement allowance) converted into an hourly wage is listed. If the result of the work evaluation indicates that the worker has accumulated experience and improved skills, the worker will be promoted and the wage will be revised.
^{*3} The labor and management will determine the correspondence between the job content of each grade and the number of years of ability and experience, and the average wage of general workers engaged in the same type of work will be listed accordingly.

Appendix 1 : Average wages of general workers engaged in similar work
(Relationship between base salary and bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 year	1 year	2 years	3 years	5 years	10 years	20 years
1	Electric Wire Manufacturing Workers	Statistics on employment security services prescribed in the notification	1,038	1,204	1,290	1,318	1,381	1,551	1,861
2	Regional coordination	Kakegawa 99.8	1,036	1,202	1,288	1,316	1,379	1,548	1,858

Appendix 2 : Basic salary of applicable employees

Grade	Job Description ^{*1}	Base Pay ^{*2}	iv	Corresponding average wage for general workers ^{*3}	Competence and experience of corresponding general workers
A	Senior	1,550		1,548	10 years
B	Intermediate	1,320		1,316	3 years
C	Beginner	1,040		1,036	0 year

(Notes)

*1 Details of the duties required for each grade are specified in the attached document.

*2 The total of the dispatched worker's basic salary and various allowances (excluding overtime allowance, commuting allowance, and retirement allowance) converted into an hourly wage is listed. If the result of the work evaluation indicates that the worker has accumulated experience and improved skills, the worker will be promoted and the wage will be revised.

*3 The labor and management will determine the correspondence between the job content of each grade and the number of years of ability and experience, and the average wage of general workers engaged in the same type of work will be listed accordingly.

Appendix 1 : Average wages of general workers engaged in similar work
(Relationship between base salary and bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 year	1 year	2 years	3 years	5 years	10 years	20 years
1	Product Inspection Work (Metal Products)	Statistics on employment security services prescribed in the notification	1,114	1,292	1,385	1,415	1,482	1,664	1,997
2	Regional coordination	Kakegawa 99.8	1,112	1,290	1,383	1,413	1,480	1,661	1,994

Appendix 2 : Basic salary of applicable employees

Grade	Job Description ^{*1}	Base Pay ^{*2}	iv	Corresponding average wage for general workers ^{*3}	Competence and experience of corresponding general workers
A	Senior	1,665		1,661	10 years
B	Intermediate	1,415		1,413	3 years
C	Beginner	1,115		1,112	0 year

(Notes)

*1 Details of the duties required for each grade are specified in the attached document.

*2 The total of the dispatched worker's basic salary and various allowances (excluding overtime allowance, commuting allowance, and retirement allowance) converted into an hourly wage is listed. If the result of the work evaluation indicates that the worker has accumulated experience and improved skills, the worker will be promoted and the wage will be revised.

*3 The labor and management will determine the correspondence between the job content of each grade and the number of years of ability and experience, and the average wage of general workers engaged in the same type of work will be listed accordingly.

Appendix 1 : Average wages of general workers engaged in similar work
(Relationship between base salary and bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 year	1 year	2 years	3 years	5 years	10 years	20 years
1	Product Inspection Work (Metal Products)	Statistics on employment security services prescribed in the notification	1,114	1,292	1,385	1,415	1,482	1,664	1,997
2	Regional coordination	Shimada 98.5	1,098	1,273	1,365	1,394	1,460	1,640	1,968

Appendix 2 : Basic salary of applicable employees

Grade	Job Description ^{*1}	Base Pay ^{*2}	iv	Corresponding average wage for general workers ^{*3}	Competence and experience of corresponding general workers
A	Senior	1,640		1,640	10 years
B	Intermediate	1,395		1,394	3 years
C	Beginner	1,100		1,098	0 year

(Notes)

*1 Details of the duties required for each grade are specified in the attached document.

*2 The total of the dispatched worker's basic salary and various allowances (excluding overtime allowance, commuting allowance, and retirement allowance) converted into an hourly wage is listed. If the result of the work evaluation indicates that the worker has accumulated experience and improved skills, the worker will be promoted and the wage will be revised.

*3 The labor and management will determine the correspondence between the job content of each grade and the number of years of ability and experience, and the average wage of general workers engaged in the same type of work will be listed accordingly.

Appendix 1 : Average wages of general workers engaged in similar work
(Relationship between base salary and bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 year	1 year	2 years	3 years	5 years	10 years	20 years
1	Warehouse Worker	Statistics on employment security services prescribed in the notification	1,172	1,360	1,457	1,488	1,559	1,751	2,101
2	Regional coordination	Shimada 98.5	1,155	1,340	1,436	1,466	1,536	1,725	2,070

Appendix 2 : Basic salary of applicable employees

Grade	Job Description ^{*1}	Base Pay ^{*2}	iv	Corresponding average wage for general workers ^{*3}	Competence and experience of corresponding general workers
A	Senior	1,725		1,725	10 years
B	Intermediate	1,470		1,466	3 years
C	Beginner	1,155		1,155	0 year

(Notes)

*1 Details of the duties required for each grade are specified in the attached document.

*2 The total of the dispatched worker's basic salary and various allowances (excluding overtime allowance, commuting allowance, and retirement allowance) converted into an hourly wage is listed. If the result of the work evaluation indicates that the worker has accumulated experience and improved skills, the worker will be promoted and the wage will be revised.

*3 The labor and management will determine the correspondence between the job content of each grade and the number of years of ability and experience, and the average wage of general workers engaged in the same type of work will be listed accordingly.

Appendix 3: Average wages of general workers engaged in similar work
(Related to retirement allowances)

Years of Service		3 years	5 years	10 years	15 years	20 years	25 years	30 years	35 years	37 years	Retirement age
Payment rate (Months)	Voluntary resignation	0.7	1.2	2.7	4.6	6.7	8.9	11.0	12.9	13.9	-
	Resignation due to company reasons	1.0	1.7	3.6	5.9	8.2	10.4	12.5	14.5	15.9	16.6

(Source) This is determined by a notification as the figure obtained by multiplying the retirement benefit payment rate (model retirement benefit/high school graduates) in the "Small and Medium-sized Enterprises' Wage and Retirement Benefit Situation in 2022" (Tokyo Metropolitan Government) by the percentage of companies that responded in the same survey that they have a retirement allowance system (71.5%).

Appendix 4: Retirement allowance amount for eligible employees¹

Years of Service ²		More than 4 years but less than 5 years	More than 5 years but less than 10 years	More than 10 years but less than 15 years	More than 15 years but less than 20 years	More than 20 years but less than 25 years	More than 25 years but less than 30 years	More than 30 years but less than 35 years	More than 35 years but less than 37 years	More than 37 years	Retirement age ³
Payment rate (Months)	Voluntary resignation	1.0	1.2	2.7	4.6	6.7	8.9	11.0	12.9	13.9	-
	Resignation due to company reasons	1.4	1.7	3.6	5.9	8.2	10.4	12.5	14.5	15.9	16.6

(Notes)

*1 Retirement allowance will be paid as one month's amount, calculated by multiplying the basic hourly wage at the time of retirement by the number of hours worked, and then multiplying that by the average number of days worked.

*2 The minimum length of service required to receive retirement allowance is four years, and if the length of service at the time of retirement is less than four years, no allowance will be paid.

*3 Retirement age refers to the length of service when working continuously from high school graduation to the retirement age of 60, and the number of years is assumed to be 42.