

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 dispatched by our company who fall under the "job categories" specified in Article 3, Paragraph 1(1) (hereinafter referred to as "Covered Employees").
2. Covered Employees, given the high frequency of changes in their assigned workplaces, they are included in this labor-management agreement to facilitate mid- to long-term career development and prevent income instability.
3. INSEC Co., Ltd. shall not exclude the covered employees from the application of this agreement during the term of their employment contracts, unless there are special circumstances.

Article 2 (wage composition)

1. The wages of the covered employees shall consist of base pay (including various allowances and bonuses; the same applies hereinafter), overtime pay, late-night and holiday work allowances, commuting allowances, and severance pay.

Article 3 (Method of determining wages)

1. The "average wage amount for general workers engaged in similar duties" used as the basis for comparing the base pay of the covered employees shall be as specified in "2" of Appendix 1, provided that the conditions listed in the following items are satisfied.  
(1) The job categories of general workers engaged in the same work for comparison purposes shall be as follows. Note: The August 27, 2024, Notice No. 0827-1, "Regarding the 'Average Wage Amount for General Workers Engaged in Similar Work' as Defined in Article 30-4, Paragraph 1, Item 2(a) of the Act on Securing the Proper Operation of Worker Dispatch Businesses and the Protection of Dispatched Workers, etc., for Fiscal Year 2025," is hereinafter referred to as the "Notification."

Item No.	Job Type	Job Type for Comparison
A	Driving School Instructor	"3199 Other School Teacher" as stipulated in Attachment 2 of the Notice
B	Product Manufacturing Work	"67 Production Equipment Operator (Metal Product)" as stipulated in Attachment 2 of the Notice
C	Product Pressing / Casting Work	"71 Product Manufacturing and Processing (Metal Product)" as stipulated in Attachment 2 of the Notice
D	Metal Welding Work	"7113 Metal Welding and Cutting" as stipulated in Attachment 2 of the Notice

- (1) The one-way commute distance shall be the distance along the route from the employee's home address to their workplace as shown on Google Maps. If the search results provide multiple route options, the shortest route that does not use toll roads as a general rule shall be adopted.
- (2) The commuting allowance per day shall be calculated by multiplying the round-trip commuting distance determined from the previous issue by 14 yen (gasoline cost of 140 yen per 10 km). The amount shall be paid for the actual number of days worked.
- (3) Notwithstanding the preceding items, no commuting allowance shall be paid in the following cases: - When the one-way commute distance is less than 2 kilometers; - When commuting by bicycle or on foot; - When using transportation provided by the company; - When using a company-provided vehicle.
- (4) Commuting allowance is capped at 13,000 yen per month.

Article 7 (Basis for Comparing Severance Pay)

1. The "average wage amount for general workers engaged in similar duties" used as the basis for comparing severance pay for the covered employees shall be as set forth in Appendix 3, provided that the conditions listed in the following items are satisfied.  
(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 covered 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 less 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.

E	Glassware Manufacturing Work	"7302 Ceramic and Stone Product Manufacturing" as stipulated in Attachment 2 of the Notice
F	Plastic Product Manufacturing Work	"7308 Plastic Product Manufacturing" as stipulated in Attachment 2 of the Notice
G	Wire Harness Manufacturing Work	"7408 Electric Wire Manufacturing" as stipulated in Attachment 2 of the Notice
H	Product Inspection Work	"76 Product Inspection (Metal Product)" as stipulated in Attachment 2 of the Notice

For A, D, E, F, and G, the subcategory that best matches the actual job duties shall be used. For B, C, and H, the category that reasonably matches the actual job duties shall be used.

- (2) Commuting allowances shall be separate from base pay and shall be governed by Article 6.
- (3) Regarding regional adjustments, since there is no possibility of transfer or reassignment outside the jurisdiction of the place of employment, to ensure regional adjustments reflect actual conditions, one of the regional indices from the Employment Security Business Statistics—namely Iwata, Kakegawa, or Shimada, which are the employment security offices with jurisdiction over the place of employment—shall be selected.

Article 4 (Basic salary)

1. The basic salary of covered employees shall be as shown in Attached Table 2 if the following conditions are met.  
(1) The amount must be equal to or greater than the average wage of general workers engaged in the same type of work as listed in Appendix 1.  
(2) The relationship between the duties of each grade in Appendix 2 and the average wage amount for general workers engaged in similar duties in Appendix 1 shall be as follows.  
A rank : 10 years or more  
B rank : 3 years or more (less than 10 years)  
C rank : 0 years or more (less than 3 years)
2. For fixed-term dispatched employees, at the time of contract renewal; for indefinite-term dispatched employees, annually on April 1st, the employer shall evaluate the employee's job duties, job performance, motivation, ability or experience, and other actual working conditions. Based on this evaluation, the employer shall adjust wages in accordance with Article 43 (Wage Adjustment) of the Dispatched Employee Work Rules.

Article 5 (Overtime work)

1. Overtime pay, late-night work allowances, and holiday work allowances for covered employees shall be paid in accordance with Article 41 of the Temporary Staffing Employee Work Rules and as stipulated by law.

Article 6 (Commuting allowance)

1. The "average wage amount for general workers engaged in similar duties" used as the basis for comparing commuting allowances for covered employees shall be the actual commuting expenses incurred, and the calculation method shall be as follows:

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 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. Matters not covered by this agreement shall be discussed in good faith between labor and management.

Article 13 (Validity period)

1. The term of this agreement shall be from December 21, 2025, to March 31, 2026.

November 3, 2025

INSEC Co., Ltd. Representative Director Mutsuno Suzuki

INSEC Co., Ltd. Majority Worker Representatives ALBARAN REGINA BALTAZAR

Appendix 1: Average Wage Amount for General Workers Engaged in the Same Type of Work  
(Relationship between Base Salary and Bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	116.0	124.3	127.0	133.0	149.4	179.3
1	3193 Other School Teacher	Employment Security Statistics as Specified in the Notice	1,214	1,408	1,509	1,542	1,615	1,814	2,177
2	Regional coordination	Shimada 98.5	1,196	1,387	1,487	1,519	1,591	1,787	2,145

Schedule 2: Amount of Basic Pay for Covered Employees

Grade	Job Description <sup>1</sup>	Base Pay <sup>2</sup>	≧	The average wage amount of related general workers <sup>3</sup>	The skills and experience of related general workers
A	Senior	1,790~		1,787	10 years
B	Intermediate	1,520~		1,519	3 years
C	Beginner	1,200~		1,196	0 years

(Notes)  
<sup>\*1</sup> Details of the duties required for each grade are specified in the attached document.  
<sup>\*2</sup> The hourly wage equivalent of the dispatched worker's compensation (including various allowances and bonuses, excluding overtime pay, commuting allowances, and severance pay) is stated. Furthermore, if the results of the work evaluation demonstrate accumulated experience and improved capabilities, promotion and wage revision will be implemented.  
<sup>\*3</sup> The employer and labor union establish a correspondence between the job duties at each grade level and the corresponding level of ability and years of experience. Based on these standards, the average wage amount for general workers engaged in similar duties is recorded.

Appendix 1: Average Wage Amount for General Workers Engaged in the Same Type of Work  
(Relationship between Base Salary and Bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	116.0	124.3	127.0	133.0	149.4	179.3
1	157 Production Equipment Operator (Metal Product)	Employment Security Statistics as Specified in the Notice	1,139	1,321	1,416	1,447	1,515	1,702	2,042
2	Regional coordination	Kakegawa 99.8	1,137	1,319	1,414	1,445	1,512	1,699	2,038

Schedule 2: Amount of Basic Pay for Covered Employees

Grade	Job Description <sup>1</sup>	Base Pay <sup>2</sup>	≧	The average wage amount of related general workers <sup>3</sup>	The skills and experience of related general workers
A	Senior	1,700~		1,699	10 years
B	Intermediate	1,445~		1,445	3 years
C	Beginner	1,140~		1,137	0 years

(Notes)  
<sup>\*1</sup> Details of the duties required for each grade are specified in the attached document.  
<sup>\*2</sup> The hourly wage equivalent of the dispatched worker's compensation (including various allowances and bonuses, excluding overtime pay, commuting allowances, and severance pay) is stated. Furthermore, if the results of the work evaluation demonstrate accumulated experience and improved capabilities, promotion and wage revision will be implemented.  
<sup>\*3</sup> The employer and labor union establish a correspondence between the job duties at each grade level and the corresponding level of ability and years of experience. Based on these standards, the average wage amount for general workers engaged in similar duties is recorded.

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(Relationship between Base Salary and Bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	116.0	124.3	127.0	133.0	149.4	179.3
1	67 Production Equipment Operator (Metal Product)	Employment Security Statistics as Specified in the Notice	1,124	1,304	1,397	1,427	1,495	1,679	2,015
2	Regional coordination	Shimada 98.5	1,108	1,285	1,377	1,406	1,473	1,654	1,985
3	Base value (0 year) as the minimum wage by industry		1,133	1,314	1,408	1,439	1,507	1,693	2,031

Schedule 2: Amount of Basic Pay for Covered Employees

Grade	Job Description <sup>1</sup>	Base Pay <sup>2</sup>	≧	The average wage amount of related general workers <sup>3</sup>	The skills and experience of related general workers
A	Senior	1,695~		1,693	10 years
B	Intermediate	1,440~		1,439	3 years
C	Beginner	1,135~		1,133	0 years

(Notes)  
<sup>\*1</sup> Details of the duties required for each grade are specified in the attached document.  
<sup>\*2</sup> The hourly wage equivalent of the dispatched worker's compensation (including various allowances and bonuses, excluding overtime pay, commuting allowances, and severance pay) is stated. Furthermore, if the results of the work evaluation demonstrate accumulated experience and improved capabilities, promotion and wage revision will be implemented.  
<sup>\*3</sup> The employer and labor union establish a correspondence between the job duties at each grade level and the corresponding level of ability and years of experience. Based on these standards, the average wage amount for general workers engaged in similar duties is recorded.

Appendix 1: Average Wage Amount for General Workers Engaged in the Same Type of Work  
(Relationship between Base Salary and Bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	116.0	124.3	127.0	133.0	149.4	179.3
1	71 Product Manufacturing and Processing (Metal Product)	Employment Security Statistics as Specified in the Notice	1,144	1,327	1,422	1,453	1,522	1,709	2,051
2	Regional coordination	Shimada 98.5	1,127	1,308	1,401	1,432	1,500	1,684	2,021

Schedule 2: Amount of Basic Pay for Covered Employees

Grade	Job Description <sup>1</sup>	Base Pay <sup>2</sup>	≧	The average wage amount of related general workers <sup>3</sup>	The skills and experience of related general workers
A	Senior	1,685~		1,684	10 years
B	Intermediate	1,435~		1,432	3 years
C	Beginner	1,130~		1,127	0 years

(Notes)  
<sup>\*1</sup> Details of the duties required for each grade are specified in the attached document.  
<sup>\*2</sup> The hourly wage equivalent of the dispatched worker's compensation (including various allowances and bonuses, excluding overtime pay, commuting allowances, and severance pay) is stated. Furthermore, if the results of the work evaluation demonstrate accumulated experience and improved capabilities, promotion and wage revision will be implemented.  
<sup>\*3</sup> The employer and labor union establish a correspondence between the job duties at each grade level and the corresponding level of ability and years of experience. Based on these standards, the average wage amount for general workers engaged in similar duties is recorded.

Appendix 1: Average Wage Amount for General Workers Engaged in the Same Type of Work

(Relationship between Base Salary and Bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	116.0	124.3	127.0	133.0	149.4	179.3
1	7113 Metal Welding and Cutting	Employment Security Statistics as Specified in the Notice	1,195	1,386	1,485	1,518	1,589	1,785	2,143
2	Regional coordination	Iwata 99.3	1,187	1,377	1,475	1,508	1,578	1,773	2,128

Schedule 2: Amount of Basic Pay for Covered Employees

Grade	Job Description <sup>*1</sup>	Base Pay <sup>*2</sup>	The average wage amount of related general workers <sup>*3</sup>	The skills and experience of related general workers
A	Senior	1,775~	1,773	10 years
B	Intermediate	1,510~	1,508	3 years
C	Beginner	1,190~	1,187	0 years

(Notes)

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

\*2 The hourly wage equivalent of the dispatched worker's compensation (including various allowances and bonuses, excluding overtime pay, commuting allowances, and severance pay) is stated. Furthermore, if the results of the work evaluation demonstrate accumulated experience and improved capabilities, promotion and wage revision will be implemented.

\*3 The employer and labor union establish a correspondence between the job duties at each grade level and the corresponding level of ability and years of experience. Based on these standards, the average wage amount for general workers engaged in similar duties is recorded.

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(Relationship between Base Salary and Bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	116.0	124.3	127.0	133.0	149.4	179.3
1	7302 Ceramic and Stone Product Manufacturing	Employment Security Statistics as Specified in the Notice	1,121	1,300	1,393	1,424	1,491	1,675	2,010
2	Regional coordination	Shimada 98.5	1,105	1,281	1,373	1,403	1,469	1,650	1,980

Schedule 2: Amount of Basic Pay for Covered Employees

Grade	Job Description <sup>*1</sup>	Base Pay <sup>*2</sup>	The average wage amount of related general workers <sup>*3</sup>	The skills and experience of related general workers
A	Senior	1,650~	1,650	10 years
B	Intermediate	1,405~	1,403	3 years
C	Beginner	1,105~	1,105	0 years

(Notes)

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

\*2 The hourly wage equivalent of the dispatched worker's compensation (including various allowances and bonuses, excluding overtime pay, commuting allowances, and severance pay) is stated. Furthermore, if the results of the work evaluation demonstrate accumulated experience and improved capabilities, promotion and wage revision will be implemented.

\*3 The employer and labor union establish a correspondence between the job duties at each grade level and the corresponding level of ability and years of experience. Based on these standards, the average wage amount for general workers engaged in similar duties is recorded.

Appendix 1: Average Wage Amount for General Workers Engaged in the Same Type of Work

(Relationship between Base Salary and Bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	116.0	124.3	127.0	133.0	149.4	179.3
1	7308 Plastic Product Manufacturing	Employment Security Statistics as Specified in the Notice	1,119	1,298	1,391	1,421	1,488	1,672	2,006
2	Regional coordination	Kakegawa 99.8	1,117	1,296	1,389	1,419	1,486	1,669	2,002

Schedule 2: Amount of Basic Pay for Covered Employees

Grade	Job Description <sup>*1</sup>	Base Pay <sup>*2</sup>	The average wage amount of related general workers <sup>*3</sup>	The skills and experience of related general workers
A	Senior	1,670~	1,669	10 years
B	Intermediate	1,420~	1,419	3 years
C	Beginner	1,120~	1,117	0 years

(Notes)

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

\*2 The hourly wage equivalent of the dispatched worker's compensation (including various allowances and bonuses, excluding overtime pay, commuting allowances, and severance pay) is stated. Furthermore, if the results of the work evaluation demonstrate accumulated experience and improved capabilities, promotion and wage revision will be implemented.

\*3 The employer and labor union establish a correspondence between the job duties at each grade level and the corresponding level of ability and years of experience. Based on these standards, the average wage amount for general workers engaged in similar duties is recorded.

Appendix 1: Average Wage Amount for General Workers Engaged in the Same Type of Work

(Relationship between Base Salary and Bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	116.0	124.3	127.0	133.0	149.4	179.3
1	7408 Electric Wire Manufacturing	Employment Security Statistics as Specified in the Notice	1,036	1,202	1,288	1,316	1,378	1,548	1,858
2	Regional coordination	Kakegawa 99.8	1,034	1,200	1,286	1,314	1,376	1,545	1,855
3	Base value (0 year) as the minimum wage by region		1,097	1,273	1,364	1,393	1,459	1,639	1,967

Schedule 2: Amount of Basic Pay for Covered Employees

Grade	Job Description <sup>*1</sup>	Base Pay <sup>*2</sup>	The average wage amount of related general workers <sup>*3</sup>	The skills and experience of related general workers
A	Senior	1,640~	1,639	10 years
B	Intermediate	1,395~	1,393	3 years
C	Beginner	1,100~	1,097	0 years

(Notes)

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

\*2 The hourly wage equivalent of the dispatched worker's compensation (including various allowances and bonuses, excluding overtime pay, commuting allowances, and severance pay) is stated. Furthermore, if the results of the work evaluation demonstrate accumulated experience and improved capabilities, promotion and wage revision will be implemented.

\*3 The employer and labor union establish a correspondence between the job duties at each grade level and the corresponding level of ability and years of experience. Based on these standards, the average wage amount for general workers engaged in similar duties is recorded.

Appendix 1: Average Wage Amount for General Workers Engaged in the Same Type of Work  
(Relationship between Base Salary and Bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	116.0	124.3	127.0	133.0	149.4	179.3
1	76 Product Inspection (Metal Product)	Employment Security Business Statistics as Specified in the Notice	1,112	1,290	1,382	1,412	1,479	1,661	1,994
2	Regional coordination	Kakegawa 99.8	1,110	1,288	1,380	1,410	1,477	1,658	1,991
3	Base value (0 year) as the minimum wage by industry		1,133	1,314	1,408	1,439	1,507	1,693	2,031

Appendix 1: Average Wage Amount for General Workers Engaged in the Same Type of Work  
(Relationship between Base Salary and Bonuses, etc.)

			Base value and base value multiplied by ability/experience adjustment index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	116.0	124.3	127.0	133.0	149.4	179.3
1	76 Product Inspection (Metal Product)	Employment Security Business Statistics as Specified in the Notice	1,098	1,274	1,365	1,394	1,460	1,640	1,969
2	Regional coordination	Shimada 98.5	1,082	1,255	1,345	1,374	1,439	1,616	1,940
3	Base value (0 year) as the minimum wage by industry		1,133	1,314	1,408	1,439	1,507	1,693	2,031

Schedule 2: Amount of Basic Pay for Covered Employees

Grade	Job Description <sup>*1</sup>	Base Pay <sup>*2</sup>	The average wage amount of related general workers <sup>*3</sup>	The skills and experience of related general workers
A	Senior	1,695~		
B	Intermediate	1,440~		
C	Beginner	1,135~		

(Notes)

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

\*2 The hourly wage equivalent of the dispatched worker's compensation (including various allowances and bonuses, excluding overtime pay, commuting allowances, and severance pay) is stated. Furthermore, if the results of the work evaluation demonstrate accumulated experience and improved capabilities, promotion and wage revision will be implemented.

\*3 The employer and labor union establish a correspondence between the job duties at each grade level and the corresponding level of ability and years of experience. Based on these standards, the average wage amount for general workers engaged in similar duties is recorded.

Schedule 2: Amount of Basic Pay for Covered Employees

Grade	Job Description <sup>*1</sup>	Base Pay <sup>*2</sup>	The average wage amount of related general workers <sup>*3</sup>	The skills and experience of related general workers
A	Senior	1,695~		
B	Intermediate	1,440~		
C	Beginner	1,135~		

(Notes)

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

\*2 The hourly wage equivalent of the dispatched worker's compensation (including various allowances and bonuses, excluding overtime pay, commuting allowances, and severance pay) is stated. Furthermore, if the results of the work evaluation demonstrate accumulated experience and improved capabilities, promotion and wage revision will be implemented.

\*3 The employer and labor union establish a correspondence between the job duties at each grade level and the corresponding level of ability and years of experience. Based on these standards, the average wage amount for general workers engaged in similar duties is recorded.

Schedule 3: Average Wage Amount for General Workers Engaged in the Same Type of Work

(Relating to Severance Pay)

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	-
	Company Initiated Resignation	1.0	1.7	3.6	5.9	8.2	10.4	12.5	14.5	15.9	16.6

(Source) The retirement allowance payment rate (model retirement allowance for high school graduates) in the "2022 Wage and Retirement Allowance Situation for Small and Medium-Sized Enterprises" (Tokyo Metropolitan Government) multiplied by the percentage of companies that reported having a retirement allowance system in the same survey (71.5%).

Appendix 4: Retirement Allowance Amount for Covered Employees<sup>\*1</sup>

Years of Service <sup>*2</sup>		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 but less than Retirement age	Retirement age <sup>*3</sup>
		4 years	5 years	10 years	15 years	20 years	25 years	30 years	35 years	37 years	
		but less than 5 years	but less than 10 years	but less than 15 years	but less than 20 years	but less than 25 years	but less than 30 years	but less than 35 years	but less than 37 years	but less than Retirement age	
		5 years	10 years	15 years	20 years	25 years	30 years	35 years	37 years	Retirement age	
Payment Rate (Months)	Voluntary Resignation	1.0	1.2	2.7	4.6	6.7	8.9	11.0	12.9	13.9	-
	Company Initiated Resignation	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.