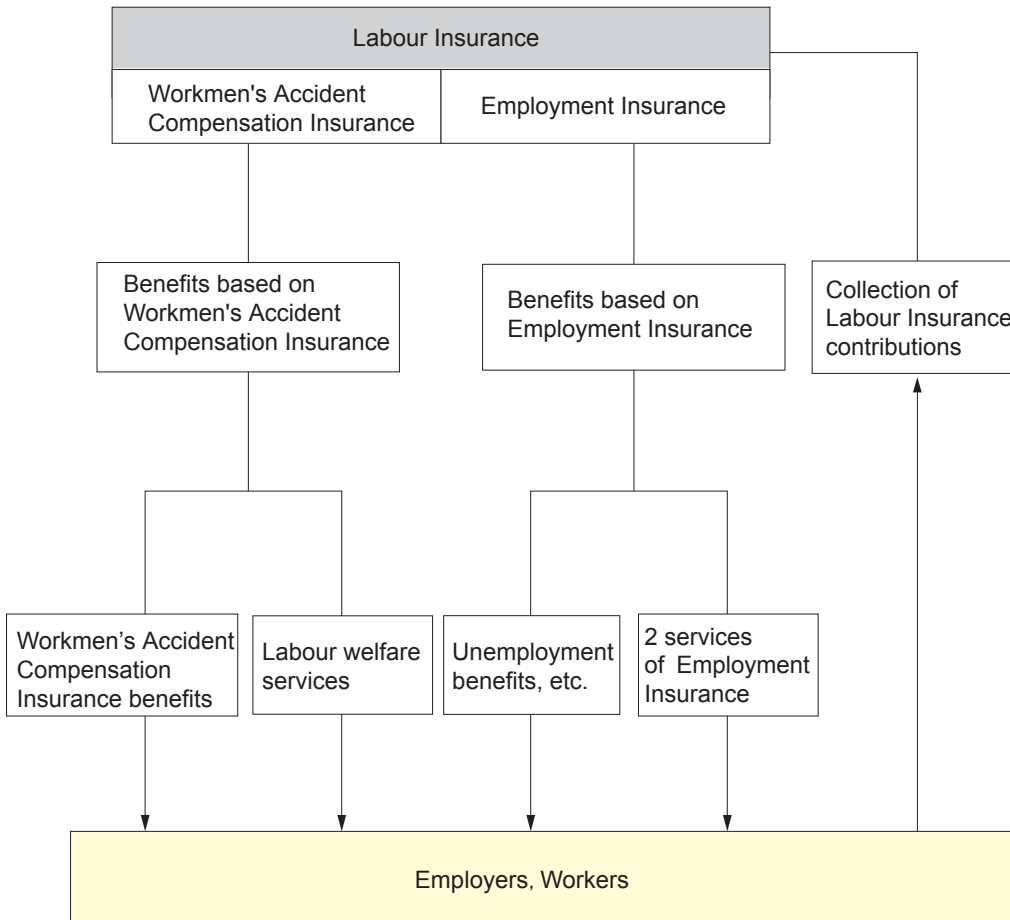


Application and Contribution Collection System of Labour Insurance



[What is Labour Insurance?]

Labour Insurance consists of Workmen's Accident Compensation insurance and Employment Insurance. Although benefits are provided separately, contributions are collected together basically as labour insurance, in principle. Labour insurance contribution amount is calculated by multiplying worker's total wage by combined rates of contributions. Except for some agriculture and forestry businesses, every employer, if he/she employs even only 1 worker, must take necessary steps to make his/her employees covered by labour insurance and pay contributions.