

Attention Business Operators

# Introduction to procedures to enroll in Labour Insurance

If business operators have to complete the procedures to enroll in Labour Insurance, when they employ workers, regardless of if he/she is an official staff or a part time worker.



厚生労働省  
Ministry of Health, Labour and Welfare

Ministry of Health, Labour and Welfare • Prefectural  
Labour Bureau • Labour Standards Inspection Office •  
Public Employment Security Office

# Attention Business Operators

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Webpage of the Ministry of Health, Labour and Welfare  
<http://www.mhlw.go.jp/>

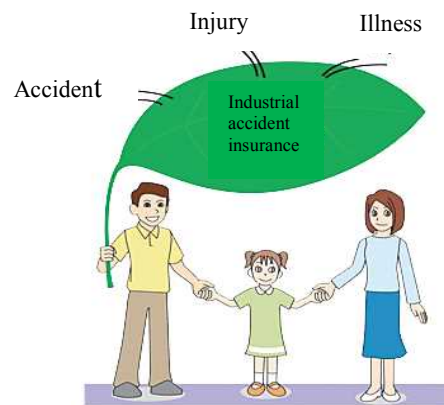
## System of the Labour Insurance

Labour insurance is a generic term for both Industrial Accident Compensation Insurance (generally called industrial accident insurance) and Employment Insurance. Insurance benefits are paid out separately under each insurance system but the premium collection, etc. are performed generally under the labour insurance.

Labour insurance is required for businesses that employ more than one worker, except for some firms in the agriculture, forestry, and fishery sectors. Business operators should complete the labour insurance procedure and pay the labour insurance premium.

### What is Industrial Accident Compensation Insurance?

When a worker gets injured, becomes ill, or unfortunately deceases due to work related cause or while commuting to work, industrial accident compensation insurance benefit is applied to protect the afflicted worker and the bereaved family. This insurance also funds programs to increase workers' welfare, such as to promoting their rehabilitation.



### What is Employment Insurance?

When a worker becomes unemployed or when it becomes difficult to continue the employment of the worker for any reason, employment insurance benefit is applied to secure the worker's livelihood and employment and to promote their re-employment. This insurance also runs programs to prevent unemployment, to promote the capacity of workers, and other projects to increase workers' welfare.

# Instructions to Complete the Labour Insurance Enrollment

## Instructions

### Insurance registration form and insurance premium estimate declaration form

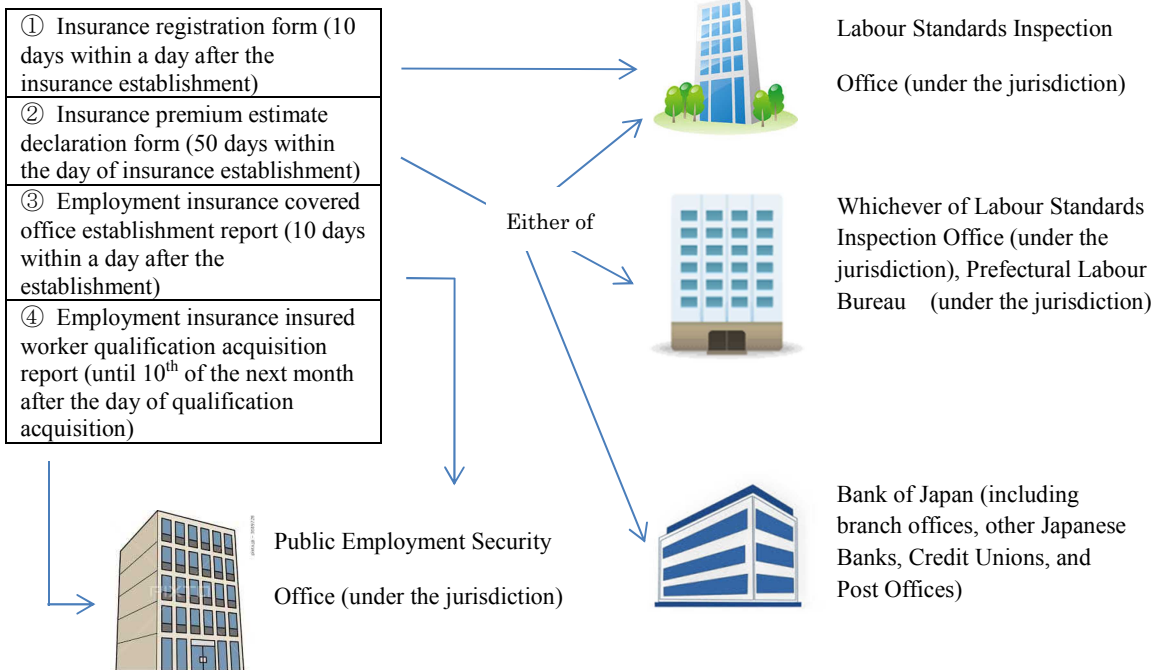
For businesses subject to labour insurance requirements, the insurance registration form must be submitted to the Labour Standards Inspection Office or to the Public Employment Security Office that is in the jurisdiction of that business. The estimated labour insurance premiums for the fiscal year (obtained by multiplying the amount of the estimated total salary from the date that the insurance is effective to the last day of the fiscal year by the insurance premium rate) should then be reported and paid as an estimated premium. (see the page.10-11 for examples of insurance registration form and insurance premium estimate declaration form)

### Employment insurance covered office establishment report and employment insurance insured worker qualification acquisition report

In addition to the above, if the business is subjected to the employment insurance covered business, the employment insurance covered office establishment report (p.14) and the employment insurance insured worker qualification acquisition report (p.15) must be submitted to the Public Employment Security Office of that jurisdiction.

### I. For businesses with integrated coverage

For businesses with integrated coverage, the reporting and payment of the premiums of the industrial accident insurance and employment insurance are combined.



Notes;

1\* Procedure ② should be done after or simultaneously with ①

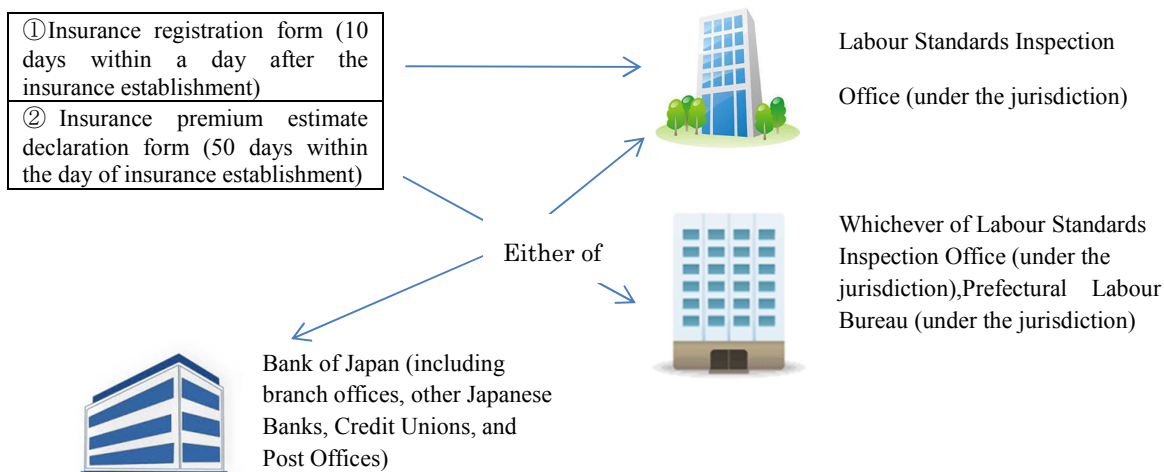
2\* Procedure ③ and ④ should be done after ①

## II. For the dualistic covered business

Dualistic covered business stands for a business that separates declaration and insurance premium payment procedures of industrial accident insurance and employment insurance due to the needs to distinguish each insurance coverage according to actual situation of their business.

Generally, agriculture, forestry, fishery, and construction sectors are dualistic covered business and others are integrated covered business.

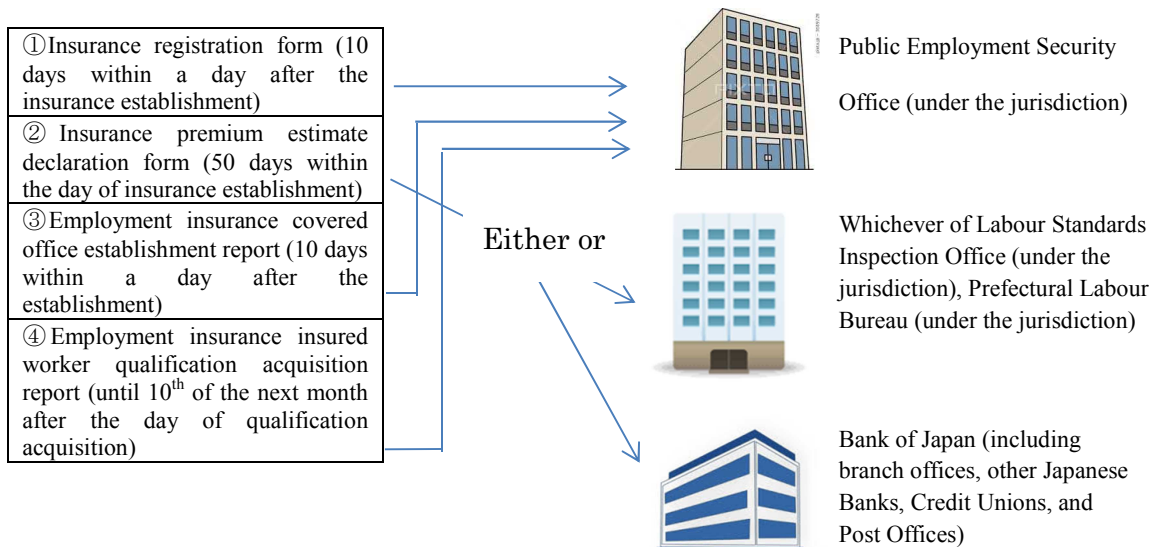
### 1. Procedure for industrial accident insurance



Notes;

- 1\* Procedure ② should be done after or simultaneously with ①
- 2\* This procedure cannot be done at the Public Employment Security Office

### 2. Procedure for employment insurance



Notes;

- 1\* Procedure ② to ④ should be done after or simultaneously with ①
- 2\* Procedure ② cannot be done at the Public Employment Security Office

## Reporting and Payment of Labour Insurance Premiums

### Fiscal year renewal of labour insurance

Labour insurance premiums must be declared and paid as estimated premiums during the reporting period of the corresponding fiscal year and is settled during the next fiscal year's reporting period by reporting fixed insurance premium. Business operators need to declare and pay both the previous fiscal year's fixed insurance premium and the current year's estimated insurance premium.

This is called Fiscal year renewal (*nendo ko-shin*) and needs to be applied at the Labour Standards Inspection Office, Prefectural Labour Bureau, or financial institutions during the legal reporting period.

(NOTE) Reporting and payment are not accepted at the Public Employment Security Office

### Deferment of the payment (payment in installments) of labour insurance premium

If the estimated insurance premium is more than 400,000 yen (200,000 yen, if either one of the industrial accident insurance or employment insurance is established) or if labour insurance procedure is outsourced to the Labour Insurance Administration Association, generally, payment of the labour insurance premium can be deferred (paid in installment) for 3 times.

However, general contribution (p.29) cannot be deferred.

	Workplace that established insurance during Apr. 1 to May 31			Workplace that established insurance during Jun. 1 to Sep. 30	
	First period	Second period	Third period	First period	Second period
For the period of	Day of establishment to Jul. 31	Aug. 1 to Nov. 30	Dec. 1 to Mar. 31	Day of establishment to Nov. 30	Dec. 1 to Mar. 31
Due date	50 days from the day of establishment	Oct. 31	Jan. 31 next year	50 days from the day of establishment	Jan. 31 next year

	Deadline after next fiscal year		
	First period	Second period	Third period
For the period of	Apr. 1 to Jul. 31	Aug. 1 to Nov. 30	Dec. 1 to Mar. 31
Due date	Jul. 10	Oct. 31	Jan. 31 next year

- For workplaces that outsource their labour insurance procedure to the Labour Insurance Administration Association, the deadlines of the second and third periods will generally be November 14 and February 14 of the following year, respectively.
- Installment payment is not permitted for the continued business established after October 1. Insurance premiums should be paid as a lump-sum from the day of business establishment to March 31.
- Installment payment is permitted for the business with definite term in the similar method to the above-mentioned method if the business period is over six months and the estimated insurance premium is over 750,000 yen.
- Early preparation is suggested since the submission deadline of the fiscal year renewal of Labour Insurance and the deadline of the report of Social Insurance overlaps.

## Reporting and payment of the increment of the insurance premium in estimate

If the estimated total salary increases more than two times and if the insurance premium estimate exceeds 130,000 yen compared to the declared estimated insurance premium during the fiscal year after submitting the insurance premium estimate declaration form, due to the reasons such as the business scale expansion, please declare and pay the exceeded amount as a declaration and payment of the increment of the estimated insurance premium .

## Ratio of the labour insurance premium

Labour insurance premium is an amount calculated as total worker's salary multiplied by insurance premium rate (industrial accident insurance + employment insurance). The amount for industrial accident insurance is fully paid by business operator and employment insurance is paid by both the business operator and the worker.

(Industrial accident insurance rate)

From 2.5/1000 to 88/1000 depending on the business type (p.17)

(employment insurance rate)

Breakdowns of the employment insurance rate, as well as the split ratio of business operator and insured person (worker), are described in p.18.

### **Example of the retail business of food and groceries and household items with payment of about 3,300,000 yen total annual salary for the worker (200,000 yen per month×12 month, 450,000 yen bonus×2 times)**

Industrial accident insurance rate for the retail business is 3.5/1000 (wholesale/retail business), employment insurance rate is 11/1000 (general business). With (labour insurance premium) = (total salary) × (industrial accident insurance rate + employment insurance rate), labour insurance will be  $3,300,000 \times (3.5/1000 + 11/1000) = 47,850$  yen.

In this case, business operator covers the amount subtracting employment insurance coverage of the insured person.

The employment insurance coverage of the insured person is the amount of salary multiplied by insured person coverage rate which are 800yen per month (=200,000×4/1000) and 1800 yen for bonus (=450,000×4/1000) and thus, total amount for a year becomes 13,200 yen (=800×12 month+1800×2 times).

Therefore, labour insurance premium covered by business operator will be 34,650 yen (=47,850-13,200).

\*1: Industrial accident insurance rate and employment insurance rate varies by business type

## Outsourcing and Acting scheme of paperwork

These processes can be outsourced to Labour Insurance Administration Association or to delegate to licensed Social Insurance Consultant.

## If labour insurance establishment process is neglected

Figure 1

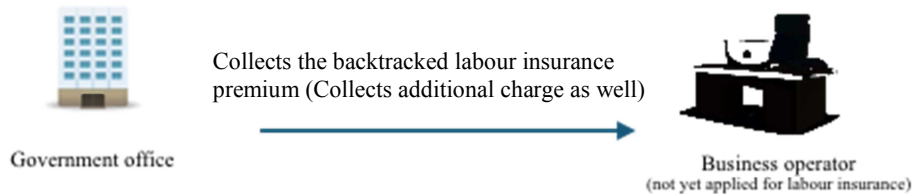
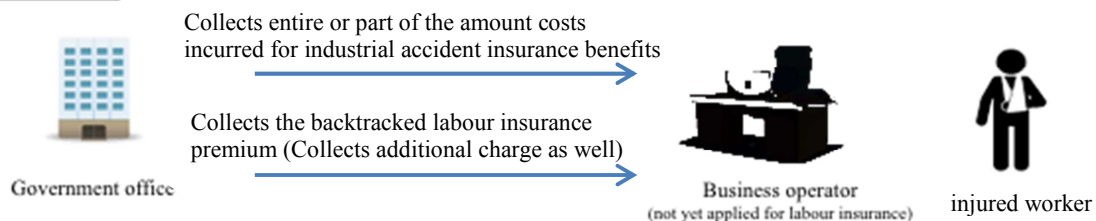


Figure 2



Labour insurance is mandatory insurance that is managed and operated by the government. It generally covers businesses with more than one worker. Business operators should complete the labour insurance enrollment and pay labour insurance premium.

For the business operators who are directed to complete the labour insurance enrollment but have not done so voluntarily, the enrollment process and recognition of labour insurance premiums will be decided in virtue of the government agency. In this case, the government will collect the backtracked labour insurance premiums and additional charge (Figure 1).

If the accident that shall be deemed as an industrial accident occurs during the period that business operator have not submitted the labour insurance registration form by intent or critical negligence of the business operator, and the industrial accident insurance benefits shall be paid, the government will collect the backtracked labour insurance premiums (additional charge as well), in addition to collecting the entire or part of the amount costs incurred for the benefits (Figure 2 and p.7-8).

### Definition of workers

Workers are people who are employed and receive earnings as compensation for their labour, regardless of the type of business.

Part-time workers are acknowledged as a “worker” under the industrial accident insurance.

Insured worker for employment insurance should fulfill all the requirements below:

1. Work for more than 20 hours a week
2. Expected to be employed for more than 31 days

For the cases such as a board member of the corporate officers, relatives that live together, or full time high school and university students, contact Labour Standards Inspection Office • Public Employment Security Office under the jurisdiction.



## **Cost Collection from the Business Operators Who Have Not Completed Enrollment into the Industrial Accident Compensation Insurance (Industrial Accident Insurance)**

Under clause 1, Article 31 of Industrial Accident Compensation Insurance Act, if an accident occurs during the period in which the business operator did not complete the industrial accident insurance enrollment, by intent or gross negligence of the business operator, and the industrial accident insurance benefits is paid, entire or party of an amount, which is equivalent to the cost incurred for insurance benefits within the range of the amount of industrial accident compensation in accordance with Labour Standards Law, will be collected from the business operator.

### **Important Points of Cost Collection**

#### 1. Business operators subject to Cost Collection

If an industrial or commuting accident occurs during the period when the insurance registration procedure has not been completed, although the business is directed by the government office to complete the industrial accident insurance enrollment.

⇒

Business operator will be acknowledged as **“intentional”** and 100% of the industrial accident compensation amount will be collected

If an industrial or commuting accident occurs after more than a year of being as industrial accident insurance covered business without finalizing the insurance registration procedures, though not directed by the government office to complete the industrial accident insurance application.

⇒

Business operator will be acknowledged as **“gross negligence”** and 40% of the industrial accident compensation amount will be collected

#### 2. Cost collection amount

collection amount is the amount obtained by multiplying insurance amount paid (\*) for the accident by 100% or 40%.

\*Only applied for the amount paid for three years after the starting day of medical treatment. Medical compensation and nursing care (compensation) benefits are excluded.

## Example of the cost collection system

Company A has not caused any industrial accident before. Since the payment of the insurance premium was a burden, Company A did not enroll in industrial accident insurance.

However, recently, worker B (daily wage of 10,000 yen) died due to an industrial accident and a lump-sum payment of the bereaved family compensation benefit of industrial accident insurance was paid to the bereaved family.

In this case, following steps will be taken for the cost collection.

### In case of intentional act

Company A should pay 100% of the insurance benefit cost collection amount and will be acknowledged as “intentionally” for the incomplete procedure if the company did not finalize the enrollment procedure of the industrial accident insurance after the company was directed to complete the enrollment by the staff from the Prefectural Labour Bureau.

In this case, the amount of the cost collection will be generally as follows:

lump-sum payment of the bereaved family compensation

$(10,000 \text{ yen (daily wage of the worker)} \times 1,000 \text{ days}) \times 100\% = 10,000,000 \text{ yen}$

### In the case of the gross negligence

Company A should pay 40% of the insurance benefit cost collection amount and will be acknowledged as “gross negligence” for not proceeding procedure if the company did not proceed the enrollment procedure after more than a year of being as industrial accident insurance covered business, although there is no fact that the company was directed to apply the industrial accident insurance procedure.

In this case, the amount of the cost collection will be generally as follows:

lump-sum payment of the bereaved family compensation

$(10,000 \text{ yen (daily wage of the worker)} \times 1,000 \text{ days}) \times 40\% = 4,000,000 \text{ yen}$

(NOTE) Even after enrollment of the industrial accident insurance:

- ◇ If the industrial accident or commuting accident occurs during the period that the business operator is behind in payment, business operator should pay a maximum of 40% of the insurance benefit that was paid for the accident.
- ◇ If the industrial accident occurs by business operator’s intention or gross negligence, business operator should pay a maximum of 30% of the insurance benefit that was paid for the accident.

## Online Application and Online Payment

- Enrollment and payment procedure of the labour insurance can be done through online application and online payment.
- By using online filing, the enrollment can be done during nighttime or holidays without going to the Prefectural Labour Bureau, Labour Standards Inspection Office, or financial organization.
- When applying for the online annual renewal, online payment can be done at the same time. In addition, in the case of applying to the payment in installments, online payment after the second period can be done even if annual renewal procedure has been done with the paper..
- Acceptance of the online of the enrollment and payment procedure of the labour insurance were integrated into the government (e-Gov) from January 2010.

“Access code” is useful for the online filing of annual renewal (p.4)

- ◇ “Access code” is...
  - the eight-digit alphanumeric code that is printed right next to the labour bureau’s name of the posted annual renewal filing form sent by post.
- ◇ When “Access code” is used...
  - Contents that are already printed in the annual renewal filing form (number of labour insurance, insurance premium, etc.) will be imported to the online filing form. This will save time from re-writing the same contents that were written last year.

About the online certification

Online certification verifies the authenticity of the data that is being exchanged through the internet and identifies the data author. “Online certification” is required for online filing (\*).

For more details, contact certifying authority by confirming which authorities are issuing available online certification through the website below.

\* If certified social insurance labour consultant plans to conduct annual renewal reporting procedures through online filing using an access code, the business operator’s online sign can be omitted.

See the website of the government (e-Gov) (<http://www.e-gov.go.jp/>) for details of online filing.  
For the preparation and operation procedure of online filing, contact [Online government user support center].

Tel: 050-3786-2225 (Business line)

(※) If you cannot reach the number above, please dial as follows.

Tel: 017-771-9008 (regular call charges)

(from 9 AM to 7 PM, during weekdays and till 5 PM on Sat,Sun. and holidays from Apr. to July )  
(from 9 AM to 5 PM, during weekdays, Sat, Sun,and holidays from Aug. to March )



- A. Leave it in blank if there is no need, circle when you need to choose. Do not fill out columns marked as ✕.
- B. Fill out designated company's address and name if the business operator is already certified for bundle continual business.
- C. Describe concrete business information including manufacturing process, work task, and product name.
- D. Fill out the total number of the general insured person and short-term employment special insured person under the average employment insurance insured person per month of the fiscal year.
- E. Fill out estimated amount of the total salary of worker to be employed during the insurance completed date to the end of the fiscal year.
- F. Fill out the number of elderly worker within the general insured person number
- G. Fill out the number of average daily workers (the cumulative number of workers(including temporarily and day workers )divided by prescribed working days during the relevant fiscal year
- H. Fill the 13-digit Corporate Number designated by the the National Tax Agency. If you're an individual proprietor, fill with zeros.

- a) Address in katakana
- b) Company Information
  - b-1) Address in Kanji
  - b-2) Coporation Name in Katakana
  - b-3) Coporation Name in Kanji
- c) Business proprietor
- d) Business Information
  - d-1) Address of business proprietor in Kanji
  - d-2) Name of business proprietor in Kanji
- e) Descripiton of Business
- f) Business type
- g) Name of Business operator (In case of legal entity,write the name and name of the representatives) and registered seal or signature.
- h) Corporate Number

# Insurance premium estimate declaration form

様式第6号(第24条、第25条、第33条関係)(甲)(1)(表面)  
労働保険 概算・増加概算・確定保険料 申告書  
石綿健康被害救済法 一般拠出金

標準字 0 1 2 3 4 5 6 7 8 9  
申告用記入欄(※)の注意事項をよく読んでから記入して下さい。  
○に数字への記入は上記の「標準字」でお願いします。

提出用  
平成28年 4月 18日  
あて先 〒102-8307  
千代田区九段南1-2-1  
九段第3合同庁舎12階

種別 3 2 7 0 0  
労働保険 労働者  
労働者種別 1 3 1 0 1 3 0 4 7 1 1 - 0 0 0  
労働者種別 1 0  
労働者種別 1 0  
労働者種別 1

確定保険料算定内訳  
⑦区分  
労働保険料  
労災保険分  
雇用保険法  
適用者分  
高年齢  
労働者分  
保険料算定  
対象者分  
一般拠出金

概算・増加概算保険料算定内訳  
⑧区分  
労働保険料  
労災保険分  
雇用保険法  
適用者分  
高年齢  
労働者分  
保険料算定  
対象者分

申告済概算保険料額  
⑨区分  
労働保険料  
労災保険分  
雇用保険法  
適用者分  
高年齢  
労働者分  
保険料算定  
対象者分

納付済通知書 (労働保険) (国庫金)  
30840  
13101304711-000  
平成28年度 5月1日以降 現年度歳入組入  
納付額 ¥459,012  
納付額 (合計額) ¥459,012  
あて先 〒102-8307  
千代田区九段南1-2-1  
九段第3合同庁舎12階

**H** ⑩ 保険料算定基礎額の見込額欄  
保険関係成立の日から保険年度末(平成29年3月31日)までの期間内に支払う賃金総額の見込額を、1,000円未満の端数を切り捨てて記入します。

**K** ⑪ 期別納付額欄  
各期の納付額を記入します。なお各期納付額は次のようにして算出します。  
概算保険料額(⑥欄のイ)の額を、⑦の納付回数で除し、その額に1円又は2円の端数があるときは、その端数を1期に計算して、⑧欄のイ)の概算保険料額の1期分欄に記入し、端数のなくなった額(②期分、3期分(納付回数が2回の場合は2期のみ)を、⑧欄のイ)のそれぞれの該当欄に記入します。

**L** ⑫ 加入している労働保険欄  
労働保険と雇用保険の両保険に加入しているときはイ)とロ)を、労働保険のみに入れているときはイ)を、雇用保険のみに入れているときはロ)を○で囲みます。

**I** ⑬ 概算・増加概算保険料額欄  
⑩ 保険料算定基礎額の見込額に、⑪ 保険料率を乗じて得た額を記入します。(その額に1円未満の端数があるときは、これを切り捨てた額となります。)なお、ロ)及びロ)に記入した場合はその合計額を、ロ)又はロ)のどちらか一方に記入した場合はその額をイ)に記入します。

**J** ⑭ 延納の申請欄  
納付すべき概算保険料が40万円(労働保険又は雇用保険に係る保険関係のみ成立している事業にあっては20万円)以下で、延納を希望する場合は、保険料の納付回数を記入します。  
延納の方法は、保険関係成立の日が4月1日から5月31日までのときは3回、6月1日から9月30日までのときは2回となり、10月1日以後のときは延納は認められません。なお、延納する場合、2期、3期の額に1円又は2円の端数があるときはその額を最初の期に合算します。

H. "Column for the estimate of insurance premium calculation basis" - Fill out expected total salary amount to be paid from the insurance establishment date to the end of the fiscal year (round down the numbers below 1,000 yen).

I. "Column for the insurance premium estimate amount and increased estimate" - Fill out the insurance premium estimate base amount according to the insurance premium rate (round down if there is less than 1 yen). Fill out in the column the total amount or whichever of □ and ㊦ if described respectively.

J. "Column for the request of payment in installments"- If the insurance premium payment estimate amount is over 400,000 yen and if you expect payment in installment, fill out the number of insurance premium payment . Payment numbers are three times if the insurance establishment date is from Apr.1 to May 31, two times if it is from Jun.1 to Sept.30, and if it is after Oct.1, payment in installment is not accepted. If there is fractional point of 1 to 2 yen, it should be added to the first period.

K. "Payment amount per period"- Fill out the payment amount per period. An amount for each period is calculated as follows. Divide estimate insurance amount by payment period. Add 1 or 2 yens fraction number, if any, into the first period and fill second and third period without the fraction.

L. "Subscribed Labour insurance"- If you have established industrial accident insurance (イ) and employment insurance (ロ), circle it respectively.

h) Breakdown of fixed insurance appraisal, Details, Labour insurance fee, Workers' compensation insurance fee, Employment insurance.

i) Breakdown of the estimate and estimate increase of insurance appraisal  
Details, Labour insurance fee, Workers' compensation insurance fee, Employment insurance.

j) Notice of receipt.

k) Breakdown of amount paid.

K-1) Total amount paid.

l) Address of business proprietor in Kanji.

m) Name of business proprietor in Kanji.

n) Corporate Number

**雇用保険適用事業所設置届** (必ず第2面の注意事項を読んだから記載してください。)

※ 事業所番号

帳票種別  1. 法人番号 (個人事業の場合は記入不要です。)  下記のとおりに届けます。  
 12001 1234567890123 公共職業安定所長 殿  
 平成 28 年 4 月 8 日

2. 事業所の名称 (カタカナ)  事業所の名称 (カタカナ)   
 カブシキガイシャ コヨウホケン  
 事業所の名称 (漢字)  事業所の名称 (漢字)   
 株式会社 雇用保険

4. 郵便番号  100-8916

5. 事業所の所在地 (漢字) ※市・区・郡及び町村名  千代田区霞が関  
 事業所の所在地 (漢字) ※丁目・番地  1丁目2番2号  
 事業所の所在地 (漢字) ※ビル、マンション名等

6. 事業所の電話番号 (項目ごとにそれぞれ左詰めで記入してください。)  03-5253-1111

7. 設置年月日  4-28-0401 (昭和 4 平成) 8. 労働保険番号  50112345678000

※ 公共職業安定所記載欄  9. 設置区分  (1 当然)  (2 任意) 10. 事業所区分  (1 個別)  (2 委託) 11. 産業分類  12. 台帳保存区分  (1 日雇労働者)  (2 船主所有者)

13. (フリガナ) 住所 (法人のときはまたる事業所の所在地)	トウキョウト チヨダク カスミガセキ 東京都千代田区霞が関1-2-2	17. 常時使用労働者数	100人
(フリガナ) 名称	カブシキガイシャ コヨウホケン 株式会社雇用保険	18. 雇用保険被保険者数	一般 100人 日雇 0人
(フリガナ) 氏名 (法人のときは代表者の氏名)	ダイヒョウトシマリヤク コヨウ タロウ 代表取締役 雇用 太郎	19. 賃金支払関係	賃金締切日 25日 賃金支払日 当、翌月末日
14. 事業の概要 (漁業の場合は漁船の総トン数を記入すること)	保険業	20. 雇用保険担当課名	総務課 人事・給与係
15. 事業の開始年月日 平成28年4月1日	※事業の16. 廃止年月日 平成 年 月 日	21. 社会保険加入状況	<input checked="" type="checkbox"/> 健康保険 <input checked="" type="checkbox"/> 厚生年金保険 <input checked="" type="checkbox"/> 労災保険
備考	※ 所長 次長 課長 係長 係 操作者		

(この届出は、事業所を設置した日の翌日から起算して10日以内に提出してください。)

## Employment insurance covered office establishment report

- |                                    |   |
|------------------------------------|---|
| 1 Corporate Number                 | 12 Register storage type                          |
| 2 Name of company (in Katakana)    | 13 Business operator (Address, Company, Name)     |
| 3 Name of company (in Kanji)       | 14 Summary of the business type                   |
| 4 Postal code                      | 15 Starting date of the business                  |
| 5 Address of company               | 16 Ending (Shutdown) date of the business         |
| 6 Telephone of Company             | 17 Number of full time worker                     |
| 7 Established date (Era/Month/Day) | 18 Number of insured person (general, day worker) |
| 8 Number of labour insurance       | 19 Information of salary payment                  |
| 9 Establishment category           | 20 Unit in charge of employment insurance         |
| 10 Business category               | 21 Situation of joining social insurance          |
| 11 Industry category               |   |



様式第2号 雇用保険被保険者資格取得届 標準字体 0123456789 (必ず第2面の注意事項を読んでから記載してください。)

帳票種別 1. 個人番号  
 14101 123456789000

2. 被保険者番号 3. 取得区分  
 4900-123456-7 2 (1 新規) (2 再取得)

4. 被保険者氏名 フリガナ (カタカナ)  
 適用 優子 テキヨウ ユウコ

5. 変更後の氏名 フリガナ (カタカナ)

6. 性別 7. 生年月日 8. 事業所番号  
 2 (1 男) (2 女) 3-5-21025 (2 大正) (3 昭和) (4 平成) 4900-987654-3

9. 被保険者となったこと 10. 賃金 (支払の態様 - 賃金月額: 単位千円) 11. 資格取得年月日  
 の原因 2 1-3-00 (1 月給 2 週給 3 日給) 4-28-0401  
 百万 十万 万 千円 (4 時間給 5 その他) 元号 年 月 日

12. 雇用形態 13. 職種 14. 就職経路 15. 1週間の所定労働時間  
 4 (1 日雇 2 派遣 3 パートタイム 4 有期契約 5 季節的雇用 6 船員 7 その他) 01 (01~11) 1 (1 安所紹介 2 自己就職 3 民間紹介 4 把握していない) 4000

16. 契約期間の定め 1 有 1 有 契約期間 平成 28 04 01 から 平成 29 03 31 まで  
 2 無 契約更新条項の有無 2 (1 有) (2 無)

事業所名 備考

17. 被保険者氏名 (ローマ字) (アルファベット大文字で記入してください。)  
 被保険者氏名 [続き (ローマ字)] 18. 国籍・地域 19. 在留資格

20. 在留期間 21. 資格外活動許可の有無 22. 派遣・請負就労区分  
 2 1 有 (1 有) (2 無) (1 派遣・請負労働者として主として当該事業所以外で就労する場合) (2 11に該当しない場合)

※ 公共職業安定所欄 23. 取得時被保険者種類 24. 番号複数取得チェック不要 25. 国籍・地域コード 26. 在留資格コード  
 1 一般 2 短期常態 3 季節 4 高年齢 (任意加入) 5 出向元への復帰 (65歳以上) 等・高年齢 チェック・リストが出力されたが、調査の結果、同一人でなかった場合に「1」を記入。 18欄に対応するコードを記入 19欄に対応するコードを記入

雇用保険法施行規則第6条第1項の規定により上記のとおり届けます。

住 所 東京都千代田区霞が関1-2-2 平成 28 年 4 月 8 日

事業主 氏 名 株式会社雇用保険代表取締役 雇用 太郎 公共職業安定所長 殿

電話番号 03-5253-1111

社会保険 労務士 記載欄	作成年月日・提出代行者・事務代行者の署名	氏 名	電 話 番 号
		印	

※ 所 長 次 長 課 長 係 長 係 操作者

備考 確認通知 平成 年 月 日

2016. 1

# Employment insurance insured worker qualification acquisition report

- 1 Individual Number
- 2 Number of insured person
- 3 Acquisition category
- 4 Name of insured person
- 5 Changed name
- 6 Sex
- 7 Date of birth (Era/month/day)
- 8 Number of business
- 9 Reason for being insured person
- 10 Salary
- 11 Qualified date (Era/month/day)
- 12 Type of employment
- 13 Type of work
- 14 Means of job application
- 15 Working hour per week
- 16 Date of contract period (Era/month/day)
- 17 Name of insured person(in capital letters)
- 18 Nationality
- 19 Resident status
- 20 Period of stay
- 21 Permission to engage in activity other than that permitted under the resident status previously granted.
- 22 Labour type classification : Dispatched /Contract or other
- 23-26 To be filled out by Public Employment Security Office



## Reference 2: Table of insurance rate etc. (Fiscal Year 2016 version)

**Table of the industrial accident insurance rate** (updated on Apr. 1, 2015)

Business Category	No.	Business type	Industrial accident insurance rate	
<b>Forestry industry</b>	02/03	Forestry	60/1000	
<b>Fishery industry</b>	11	Ocean fishery (excluding set net and sea surface aquaculture)	19/1000	
	12	Set net fishery and sea surface aquaculture	38/1000	
<b>Mining industry</b>	21	Metal mining, non-metal mining (excluding limestone and dolomite mining) and coal mining	88/1000	
	23	Limestone and dolomite mining	20/1000	
	24	Crude Oil and natural gas mining	3/1000	
	25	Quarrying industry	52/1000	
	26	Other mining industries	26/1000	
<b>Construction industry</b>	31	Hydroelectric facility, water supply installation projects	79/1000	
	32	Road installation project	11/1000	
	33	Paving work	9/1000	
	34	Railway or track installation work	9.5/1000	
	35	Construction work (excluding existing building maintenance work)	11/1000	
	38	Existing building maintenance work	15/1000	
	36	Mechanical device setup or installation work	6.5/1000	
	37	Other construction works	17/1000	
<b>Manufacturing industry</b>	41	Food manufacturing industry	6/1000	
	42	Fiber industry or textile product manufacturing industry	4.5/1000	
	44	Timber or Wood manufacturing industry	14/1000	
	45	Pulp or Paper manufacturing industry	7/1000	
	46	Printing or book binding industry	3.5/1000	
	47	Chemical industry	4.5/1000	
	48	Glass or cement manufacturing industry	5.5/1000	
	66	Concrete manufacturing industry	13/1000	
	62	Ceramic product manufacturing industry	19/1000	
	49	Other pottery or soil/stone product manufacturing industry	26/1000	
	50	Metal refining industry(excluding non-metal refining industry)	7/1000	
	51	Non-metal refining industry	6.5/1000	
	52	Metal stock manufacturing industry (excluding cast metal industry)	5.5/1000	
	53	Cast metal	18/1000	
	54	Metal product manufacturing or processing industry (excluding western dishes, edged tools, hand tools, and general metal material manufacturing or plating industry)	10/1000	
	63	Western dishes, edged tools, hand tools, and general metal material manufacturing industry (excluding plating)	6.5/1000	
	55	Plating industry	7/1000	
	56	Machinery and appliances manufacturing industry (excluding electric, transportation, and vessel machinery and apparatus manufacturing/repair industry, measuring apparatus, optomechanical device, or timepiece manufacturing industry)	5.5/1000	
	57	Electric machinery and apparatus manufacturing industry	3/1000	
	58	Transportation machinery and apparatus manufacturing industry	4/1000	
	59	Vessel machinery and apparatus manufacturing or repair industry	23/1000	
60	Measuring apparatus, optomechanical device, or timepiece manufacturing industry (excluding electric machinery and apparatus manufacturing industry)	2.5/1000		
64	Precious metal product, accessory, and leather items manufacturing industry	3.5/1000		
61	Other manufacturing industry	6.5/1000		
<b>Transportation industry</b>	71	Transportation industry	4.5/1000	
	72	Cargo services (excluding port and harbor terminal services and port and harbor cargo work)	9/1000	
	73	Port and harbor cargo services (excluding port and harbor cargo work)	9/1000	
	74	Port and harbor cargo work	13/1000	
<b>Supply industry</b>	81	Electricity, gas, water or heat supply industry	3/1000	
<b>Other industry</b>	95	Agriculture or fisheries except marine fishery	13/1000	
	91	Cleaning or cremation work or slaughterhouse	12/1000	
	93	Building maintenance work	5.5/1000	
	96	Warehouse, security, sterilization, pest control, or golf course business	7/1000	
	97	Communication, broadcasting, newspaper or press industry	2.5/1000	
	98	Wholesale/retail, food, or hotel business	3.5/1000	
	99	Finance, insurance, or real estate industry	2.5/1000	
	94	Other industries	3/1000	
		90	Industries of ship-owners	49/1000

**●Salary list to be used for the labour insurance premium calculation base**

Categories to be included for the total salary	Categories not to be included for the total salary
-Basic wages such as base salary and fixed salary -Overtime, nighttime, and holiday payment etc. -Sustenance, child, and family allowance etc. -Night watch and day-duty allowance -Administrator and executive officer allowance -Regional allowance -Housing allowance -Educational allowance -Unaccompanied duty allowance -Skill allowance -Special work allowance -Incentive allowance -Commodity price allowance -Coordination allowance -Bonus -Commutation allowance -Commuter pass and ticket -Leave allowance (according to Labour Standard Act Article 26) -Employment insurance and other social insurance (When business operator pays for the worker) -Benefits of housing (In case of providing housing allowance to people who are not using company housing) -Advanced payment of retirement allowance (when receiving part or total of retirement allowance amount in advance on top of the salary or bonus)	-Leave compensation (related with industrial accident or commuting accident) -Money gift for wedding -Death condolence money -Relief money -Capital increase commemorative money -Sympathy money for accident or illness that are not related to work -Dismissal warning allowance (according to Labour Standard Act Article 20) -Special reward for long term work -Travel and accommodation expenses (for actual cost reimbursement) -Uniform -Premium of the life insurance that is paid by the company -Money that business operator pays at a constant rate for workers' property accumulation such as incentive allowance -Money gift for the events such as anniversary of foundation (neither benefit nor for the case that is paid for entire or majority of the workers) -Tips (except for the case that is paid by the business operator as a service) -Benefits of housing (in case of providing company housing to certain people when others do not receive adjustment fee) - Retirement allowance (when receiving due to the retirement, which is paid at retirement or paid in lump sum due to the operators schedule)

**●Table of employment insurance rates**

Business type	Insurance rate	Business operator coverage rate	Insured person coverage rate
General business	11/1000	7/1000	4/1000
Agriculture, Forestry, Fishery, & Sake brewing industry	13/1000	8/1000	5/1000
Construction industry	14/1000	9/1000	5/1000

(As of Apr. 1<sup>st</sup> 2016)

**◎About insured person obligation fee and rounding of the employment insurance**

Insured person obligation fee of the employment insurance is calculated by multiplying the wage paid to the worker (insured person) by insured person obligation rate.

For Insured person obligation fee, business operator can deduct it from the salary according to the salary amount, every time when paying salary to the worker.

When rounding of less than 1 yen occurs, according to Article 3 of the "Currency unit and currency issuance Act", round down the amount when account collectable liquidation is less than 0.5 yen, and round up when it is not less than 0.5 yen but less than 1 yen.

This rounding is conducted when paying the account collectable liquidation in cash. Thus, when employment insurance insured person obligation fee is deducted at source from the salary, business operator should conduct rounding at time of paying deducted salary in cash to the insured person, which means to round down not greater than 0.5 yen and round up more than 0.5 yen.

However, management of these rounding is not applied if there is covenant such as workers and employers custom. For example if cutoff was conducted before, it can be continued as it was.

For business operators who have not completed the enrollment procedure of labour insurance, please make a procedure at the local Labour Standards Inspection Office or Public Employment Security Office. Feel free to consult or inquire.

## Attention Business Operators in the Construction Industry

For outsourcing construction business, the prime contractor will be a business operator of the entire business who is in charge of the payment of the entire construction works' insurance premiums.

In addition, as it is common to have multiple outsourcing in the construction business, there may be some complex cases for the prime contractor to understand the total amount of the paid salary. Thus, for the industrial accident insurance premium, calculation of total salary through multiplying the labour cost rate (percent of total salary that covers construction outsourcing fee) that is set up differently from the insurance rate of the outsourced amount.

(Example) In the case of the construction business that starts after April 1<sup>st</sup> 2015

Outsourcing fee(except consumption tax) × labour salary rate = Total salary amount

Total salary amount × Industrial accident insurance premium rate  
= Industrial accident insurance premium

**List of Business type, Labour Salary Rate, and Insurance Premium Rate**

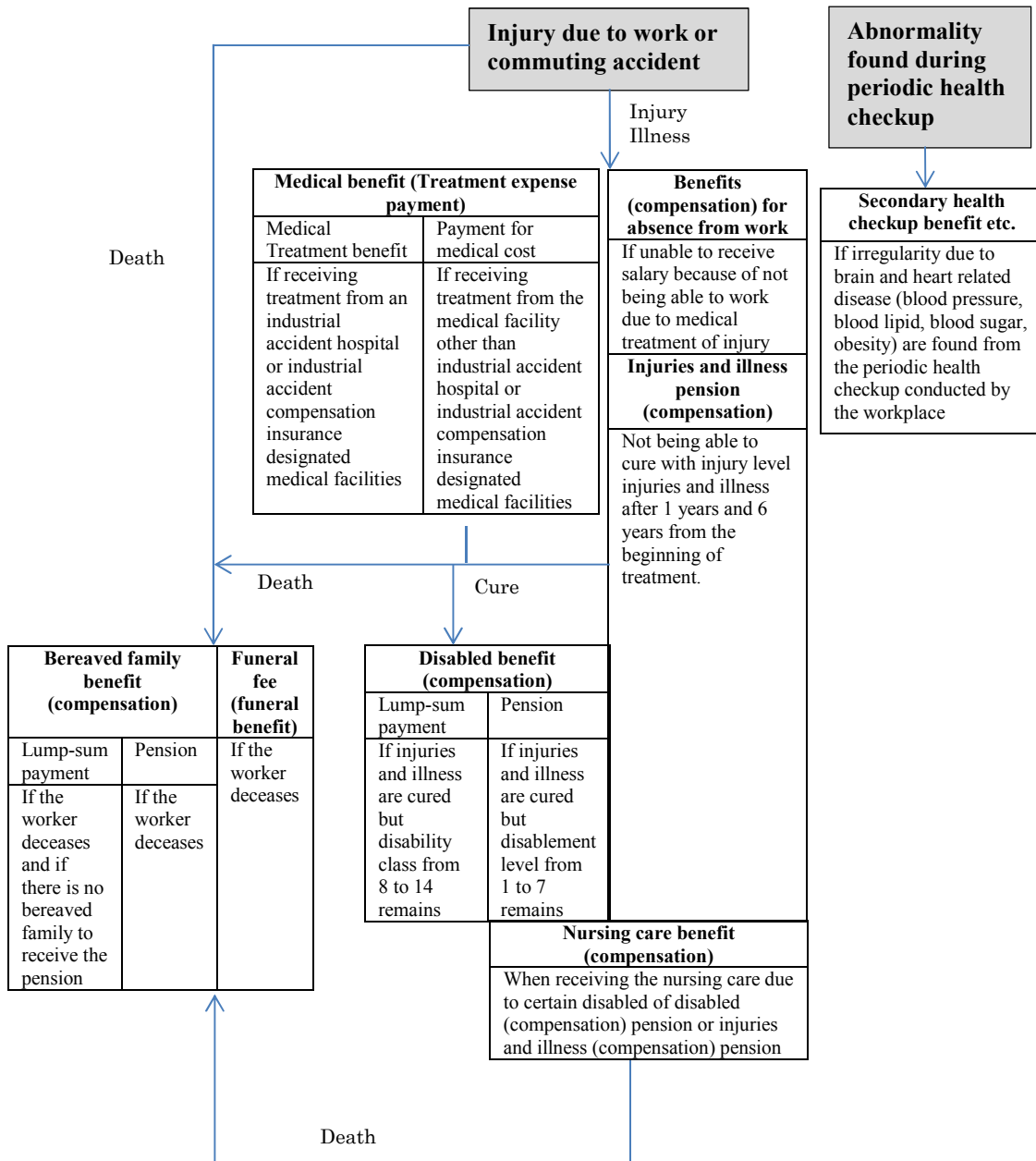
Business number	Business type		Construction from Apr. 1, 2006 to Mar. 31, 2009		Construction from Apr. 1, 2009 to Mar. 31, 2012		Construction after Apr. 1, 2012 to Mar. 31, 2015		Construction after Apr. 1, 2015	
			LSR	IPR	LSR	IPR	LSR	IPR	LSR	IPR
31	Hydroelectric facility, water supply installation projects		19%	118 /1000	19%	103 /1000	18%	89 /1000	19%	79 /1000
32	Road installation project		21	21	21	15	20	16	20	11
33	Paving work		20	14	19	11	18	10	18	9
34	Railway or track installation work		23	23	24	18	23	17	25	9.5
35	Construction work (excluding existing building maintenance work)		21	15	21	13	21	13	23	11
38	Existing building maintenance work		21	14	22	14	22	15	23	15
36	Mechanical device setup or installation work	Set-up or fixing related work	40	14	40	9	38	7.5	40	6.5
		Others	21		22		21		22	
37	Other construction works		24	21	24	19	23	19	24	17

LSR: Labour Salary Rate

IPR: Insurance Premium Rate (a 1000 part of...)

# Industrial Accident Insurance System

Industrial accident insurance benefit is applied to protect afflicted workers and bereaved family if the worker gets injured, becomes ill, or unfortunately dies due to a work-related cause or during commutation.



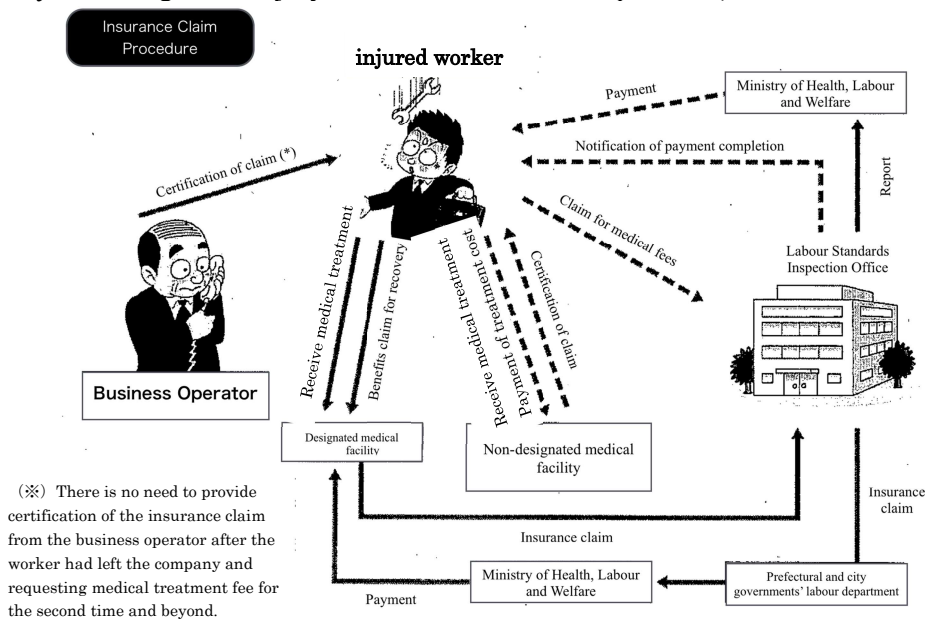
## 〈Types of industrial accident insurance benefits〉

### ① Medical treatment benefit (compensation)

This insurance benefit is applied if the worker gets injured due to work-related causes or while commuting to work. There are two types of benefits: “benefit for medical treatment” which is a benefit in kind and “payment of medical fee” which is a benefit in cash; “benefit for medical treatment” is usual.

“Benefit for medical treatment” is a system that applies benefits in kind, which generally provides medical treatment for free until the injury or illness is treated and cured through consultations with an industrial accident insurance designated medical facility. “Payment of medical fee” is a system that provides cash of the cost that was paid for the medical service provider that are not industrial accident insurance designated hospital or industrial accident insurance designated medical facility.

The scope of medical benefits (compensation) generally includes treatment, hospital admission, nursing, transportation and other common medical fee (however, special treatment that is not recognized as a treatment effect in public or hiring personal nurse when it is unnecessary according to the injury and illness level are not provided).



### ② Benefits (compensation) for absence from work

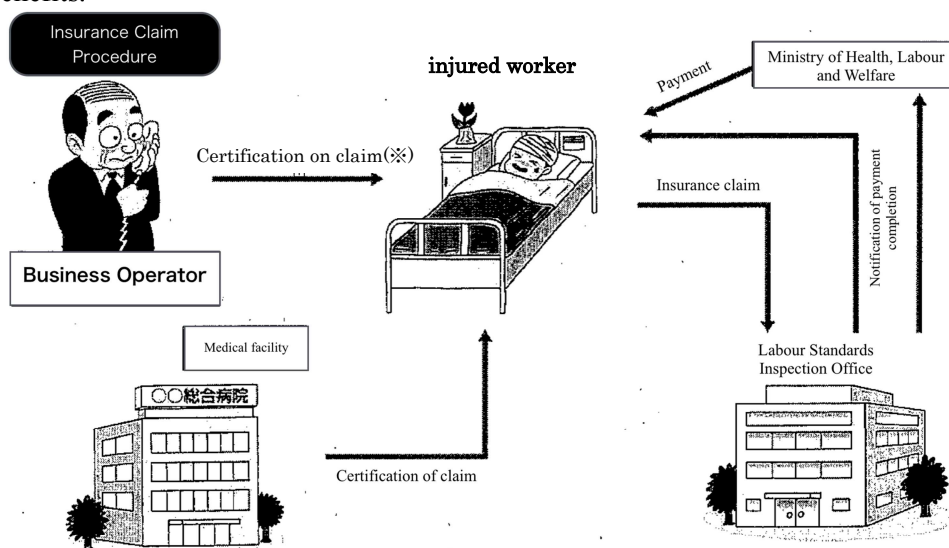
This insurance benefit will be applied four days after a worker becomes absent due to injury from work or commuting to work, and not receiving a salary (however, for industrial accidents, the business operator should provide compensation from the first to the third day of absence, according to the Labour Standards Act).

In this case, 60% of the daily basic salary shall be paid for one day of absence as a benefit for the absence. In addition, to promote rehabilitation, 20% of the daily basic salary amount will be paid as a special allowance in addition to the benefits for absence.

The amount of basic daily benefits is generally an amount paid for the injured worker for 3 months before the accident divided by the number of all the working days during the said 3 months.

Maximum and minimum of the basic daily benefit amount under the industrial accident insurance according to the age category is decided by the notice of the Minister of Health, Labour and Welfare. It is applied when the average amount is more than the maximum or less than the minimum amounts.

(NOTE) For accidents occurring during the commute to work, a self contribution of 200 yen is needed (100 yen for the day worker special insured person of the health insurance). However, this amount will be automatically deducted when the government pays for the absence from work benefits.



(※) There is no need to provide certification of the insurance claim from the business operator after the worker had left the company and requesting medical treatment fee for the second time and beyond.

### ③ Injuries and illness pension (compensation)

This insurance benefit is applied if the worker's condition does not cure after a year and 6 months from the beginning of the treatment and injuries and illness level applies to 1 to 3, the government will decide the payment by the authority and the benefit amount of day will be paid as pension for 313 to 245 days equivalent.

### ④ Disability benefit (compensation)

This insurance benefit is applied when the worker's injuries or illness is treated but disability level from 1 to 7 or 8 to 14 remains. The basic daily benefit amount will be paid as disability pension for 313 to 131 days and as disability lump-sum payment for 503 to 56 days respectively.

(NOTE) When the disabled employee pension is paid as employee pension insurance due to the same reason, the benefit will be adjusted according to a certain amount of adjustment rate.

#### ① Disability pension (compensation) balance lump-sum payment

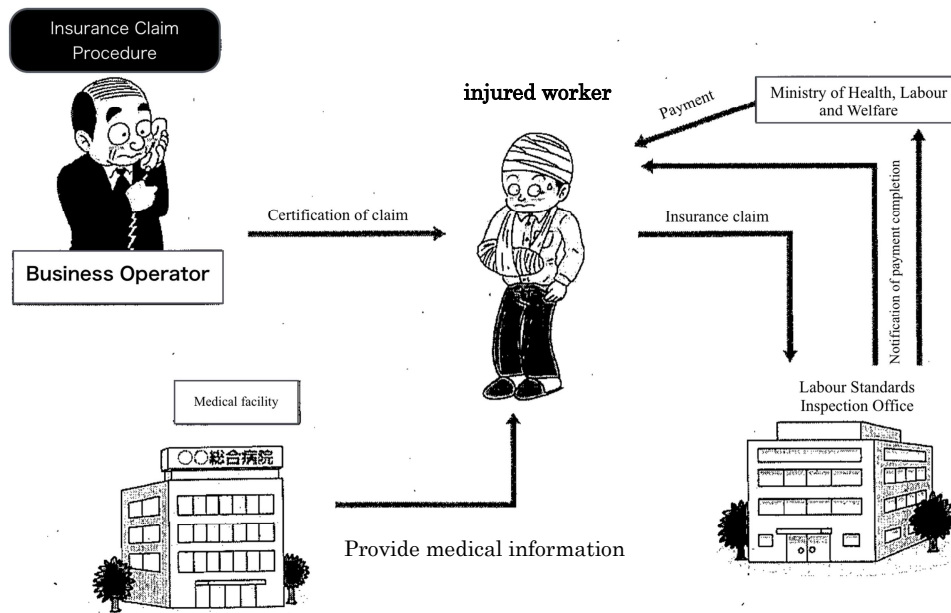
When the insured person of disability pension deceases, the balance will be paid to the bereaved family as a lump-sum payment, if the total amount of disability pension period is less than the table below.

#### ② Disability pension (compensation) prepaid lump-sum payment

According to the claim of the beneficiaries of disability pension, depending on the disability level, disability pension can be paid in advance as lump-sum following the maximum amount listed in the table below. However, the payment of pension will stop until the advanced payment is attained.



Disability Level	Amount
1	1,340 day of basic daily benefit amount
2	1,190 day of basic daily benefit amount
3	1,050 day of basic daily benefit amount
4	920 day of basic daily benefit amount
5	790 day of basic daily benefit amount
6	670 day of basic daily benefit amount
7	560 day of basic daily benefit amount



### ⑤ Bereaved family benefits (compensation)

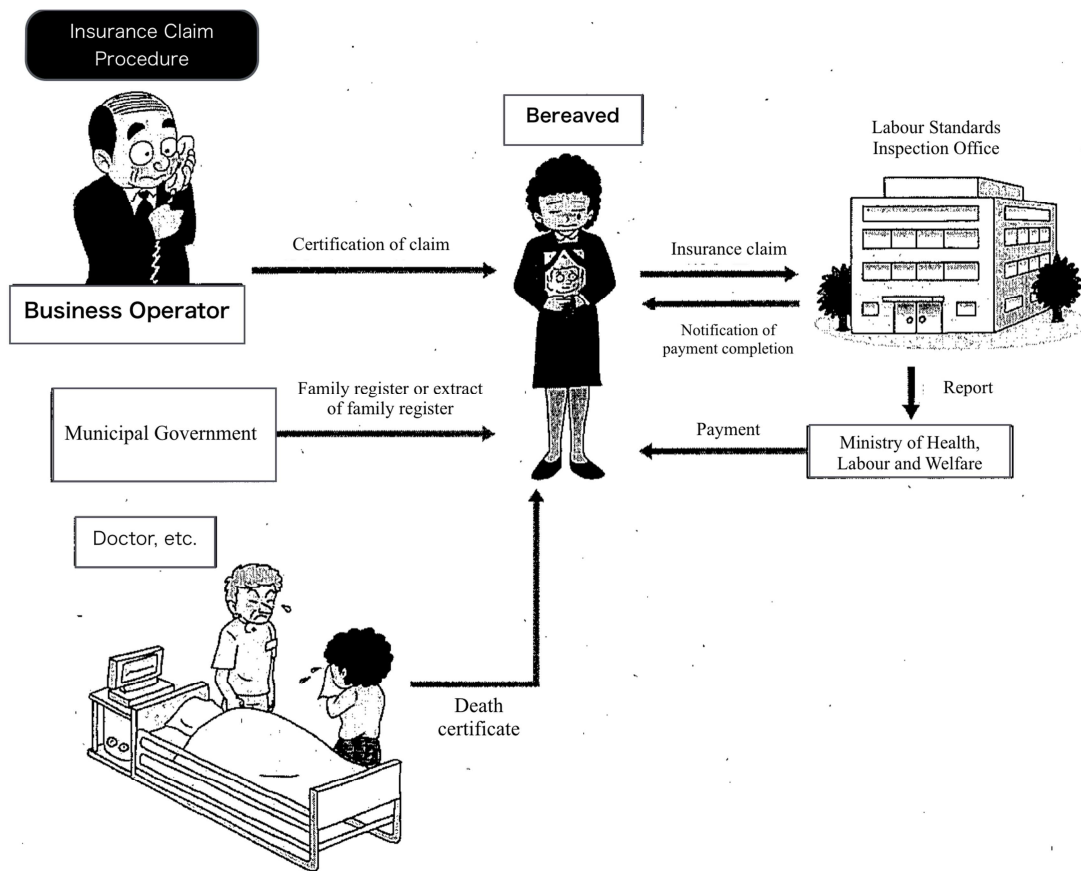
This insurance benefit is applied when a worker dies due to work related causes or while commuting to work. There are bereaved family pension and bereaved family lump-sum payment.

For a certain range of bereaved family who depended their living on the deceased worker at the time of his/her death, a bereaved family pension is paid. If the vesting person does not exist, the basic benefit amount of the day will be paid to the bereaved family under certain condition as a bereaved family lump-sum payment for 1000 days.

Pension benefit to bereaved family is as follows:

Number of bereaved family members	Amount of pension
1 person (wife over the age of 55 or disabled wife)	Basic daily benefit for 153 days (175 days)
2 people	Basic daily benefit for 201 days
3 people	Basic daily benefit for 223 days
More than 4 people	Basic daily benefit for 245 days

(NOTE) The number of bereaved is the number of people who are qualified to bereaved pension vesting and shares living with the vesting person. When the bereaved family employee pension is paid as employee pension insurance for the same reason, the benefit will be adjusted according to a certain adjustment rate.



**Bereaved Family (Compensation) Pension Prepaid lump sum:**

Bereaved family may receive lump sum of up to 1,000 days of daily benefit amount as prepaid pension. However the payment of pension stops until the amount reach equivalent the lump sum paid.

**⑥ Funeral costs (funeral benefit)**

This benefit is paid out to the person who has conducted the funeral service. Whichever of the higher amount of 315,000 yen plus the basic benefit amount for 30 days or the basic daily benefit amount for 60 days will be provided.

**⑦ Nursing care benefit (compensation)**

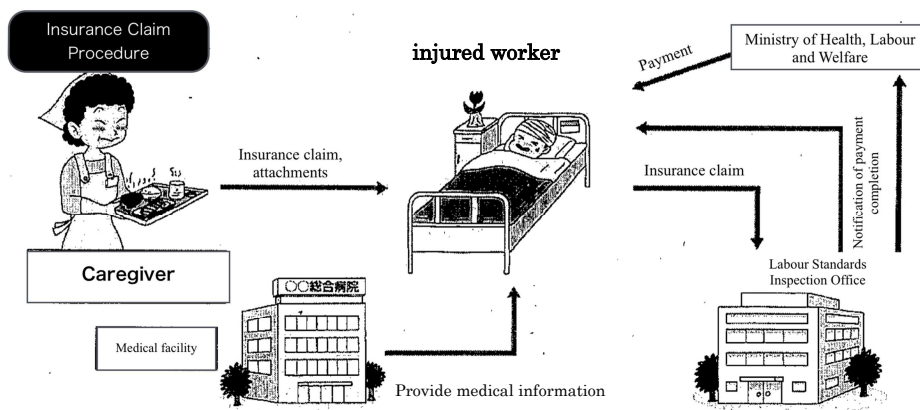
This insurance benefit is disbursed monthly when the insured person receives injuries and illness pension or disability pension and is actually receiving nursing care.

For full-time nursing care, the expense for nursing will be paid up to 104,950 yen.

However, when receiving nursing care from relatives and if there is no cost or the cost amount is less than 57,030 yen, 57,030 yen will be paid evenly.

In addition, when nursing care is needed, the expense for nursing cost will be paid up to 52,480 yen.

However, when receiving nursing care from relatives and if there is no cost or the cost is less than 28,520 yen, then 28,520 yen will be paid uniformly.

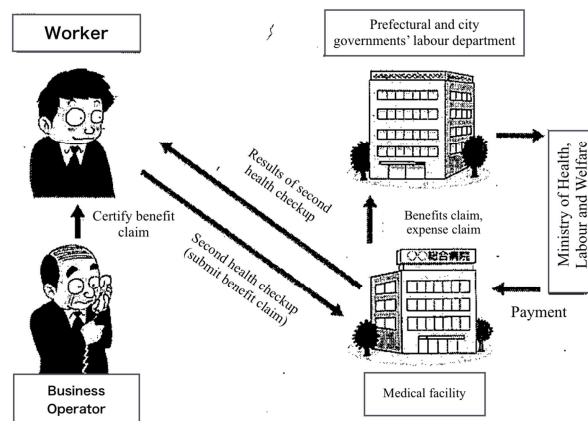


### ⑧ Second health checkup benefit, etc.

If irregularities are found in any of the four indicators, namely, blood pressure, blood lipid, blood sugar, and body-mass index during the periodic health checkup, as prescribed by the Industrial Safety and Health Act, a second health checkup and specialized health guidance can be received (except for those who have already had brain and heart related diseases). Details are as follows:

**Second health checkup:** Fasting blood lipid check, fasting blood sugar check, hemoglobin A1C check, stress electrocardiogram or chest echography, neck ultrasonography, and microalbuminuria measurement.

**Specific health guidance:** Nutritional guidance, exercise guidance, and lifestyle guidance.



### ⑨ In case of ③④⑤, special pension or lump-sum payment will be provided, based on the special benefit and special salary

#### ◆ Worker's social rehabilitation promotion project

- To promote smooth rehabilitation of the injured worker after the medical treatment: Possibility to receive cost for purchasing or fixing artificial foot or aftercare for residual disability, etc.
- To support injured worker and bereaved family: Possibility to receive school expenses support, child care support, and other supports of the industrial accident insurance.
- Contact nearby Labour Standards Inspection Office for other projects to promote welfare of the workers.

#### About online filing

Procedure for receiving industrial accident insurance can be made through online filing. For more information, see e-Gov webpage (<http://www.e-gov.go.jp>)

# Employment Insurance System

Employment insurance benefit is applied to secure a worker's livelihood and employment, and to promote re-employment when the worker becomes unemployed or when it becomes difficult to continue the current employment for whatever reason. The insurance system also has programs to prevent unemployment, to promote the capacity development and improvement of workers, and other projects.

## When the procedure was neglected (forgotten)

When the business becomes as the employment insurance covered business, employment insurance covered office establishment report and employment insurance insured person qualification acquisition report should be submitted to the Public Employment Security Office of that jurisdiction (p.2-3) within a certain period, but if there were lack of procedure for some reason, retroactive confirmation is needed to see he/she is the insured person. Generally, the fact when insured person became as an insured person would be the starting day of the insured person, but if the submission day of the employment insurance insured person qualification acquisition declaration was substantially after the employment, there would be some influences on the contents of the unemployment benefit payment because of not being able to confirm the insured person's period. It is very important to avoid the lack of procedure.

## Scope of the insured person

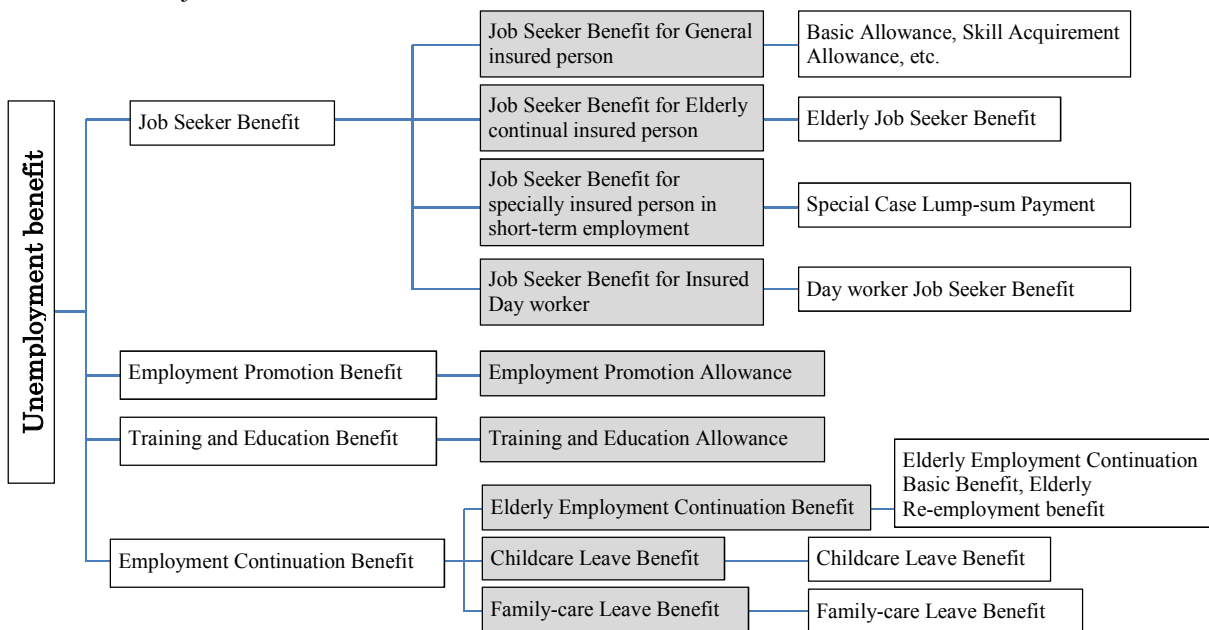
The worker who is employed by the labour insurance covered business would generally be as an insured person except for the person who is listed in the Article 6 of the Employment Insurance Act such as a person who was newly employed after the age of 65.

### ● Type of insured person

1. General insured person (regular worker who is under age 65)
2. Elderly continual insured person (worker who is employed continuously after being 65)
3. Specially Insured Person in Short-term employment (worker who is employed seasonally)
4. Insured day workers (worker who is employed day by day or worker who is employed with the appointed period of less than 30 days)

## Type of unemployed benefits

Under certain requirements, unemployed benefit can be obtained when a worker (insured person) leaves his/her job.



### Employment insurance basic allowance benefit-receivable days

#### ① Job leave for bankruptcy or got dismissal (③)

Period of being insured person \ Age category	6 months to 1 year	1 to 5 year	5 to 10 year	10 to 20 year	More than 20 year
Less than 30	90 days	90 days	120 days	180 days	-
30 and over to less than 45		90 days	180 days	210 days	240 days
35 and over to less than 45				240 days	270 days
45 and over to less than 60		180 days	240 days	270 days	330 days
60 and over to less than 65		150 days	180 days	210 days	240 days

#### ② Job leave except for the reason of bankruptcy or got dismissal

Period of being insured person \ Age category	1 to 5 year	5 to 10 year	10 to 20 year	More than 20 year
All age	90 days	90 days	120 days	150days

#### ③ Person having difficulty in employment

Period of being insured person \ Age category	1 to 5 year	5 to 10 year	10 to 20 year	More than 20 year
Less than 45	150 days	300 days		
More than 45		360 days		

### Requirements for receiving basic allowance benefit

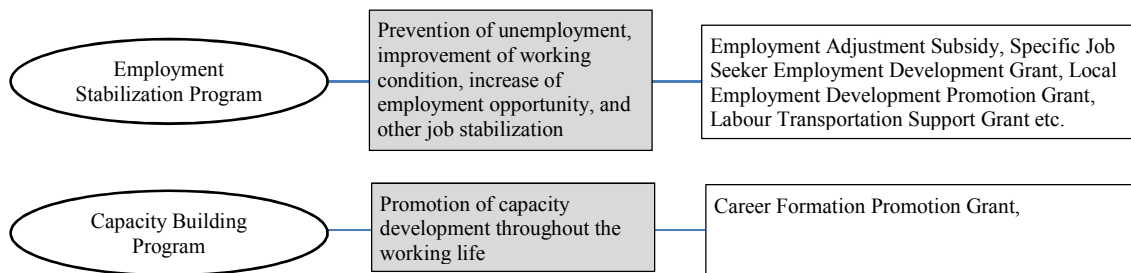
Generally, a person will be required to have an insured period of more than 12 months within two years prior to the last day on the job (in the case of job termination due to bankruptcy or dismissal, a period of more than six months within a year prior to the last day on the job is allowed) and will be actively seeking re-employment.

### Daily amount of the basic allowance

Generally, the daily basic allowance will be about 50-80% of the daily salary that was paid within six months before the last day of work (for the people who are at the age of 60-64 on the last day on the job, the amount will be about 45-80%).

### For business operators

Under employment insurance system, other than job leave benefit, there are several grants that are offered to business operators, including the Employment Adjustment Subsidy that business operators can use to offer training and education or letting workers leave the job when business activity is cut back due to a change in the market trend.



## ● Employment Adjustment Subsidy

This subsidy is provided to business operators who have conducted education and training or temporary transfer of the worker, or suspended business operation due to cutbacks and constraint due to the change of economic trend and industrial structure.

## ● Specific Job Seeker Employment Development Grant

This grant is provided to the business operator who employed a worker in continuation who is particularly difficult to get employed such as elder people or disabled people through the referral of the Public Employment Security Office.

## ● Career Formation Promotion Grant

This grant is offered to the business operators and business operator groups that conduct education and training or voluntary job capacity building based on the In-business Job Capacity Building Plan, etc.

There are various grant systems other than the aforementioned grants.

### About online application

Procedure such as verifying the qualification for employment insurance for the insured can be done online. For details, see the e-Gov webpage (<http://www.e-gov.go.jp>).

## **Filing and Payment to the General Contributions**

“General contributions” is a responsibility shared by business operator to give relief to the victims of asbestos-related disease based on the Act on Asbestos Health Damage Relief.

### **Targeted businesses**

All business operators under the industrial accident insurance program are required to participate in this system.

Asbestos has been used broadly in facilities, buildings and equipment that are the base for all industries. Therefore, not only the business operators who manufactured and distributed asbestos, but also all business operators who are under the purview of the industrial accident insurance share the general contributions for the victims’ relief.

(NOTE) Business operators that are special subscribers or employment insurance covered businesses are not targeted for this filing and payment.

### **Payment procedure (Time for Payment)**

General contributions should be declared and paid at the same time of the labour insurance payment.

For the continued business, general contribution should be declared and paid at the same time of 1) annual renewal procedure of labour insurance or 2) final insurance premium declaration of the labour insurance premium at the time of business shutdown.

(NOTE) Considering the burden of the business operator, payment by rough estimate is not accepted in order to complete the declaration and payment at one time since the amount of general contribution is small compared to the labour insurance premium. Therefore, procedure will only be set payment.

In addition, calculation base of the general contribution will be the total salary amount of the previous fiscal year, but the declaration and payment will be for present year. For example, general contribution for fiscal year 2016 (Jun.1, 2016-Jul.11, 2016) is calculated according to the total salary amount of fiscal year 2015 and declared and paid as 2016.

### **Rate and calculation method**

General contribution rate is 0.02/1000 in a single uniform way no matter the business type.

Merit system is not applied for the general contribution rate even for the business that is under merit system of the industrial insurance compensation insurance.

Calculation method is total salary amount of the previous fiscal year that the business operator paid to the worker × general contribution rate (0.02/1000).

General contribution fee should be paid fully by the business operator.

### **In case of the fixed term business**

General contribution should be declared and paid for the business (e.g. construction) that started after Apr.1, 2007.

- 1) Single fixed term business --- general contribution should be declared and paid at the same time of final insurance premium declaration of the labour insurance premium at the time of the end of business (e.g. construction).
- 2) Collective fixed term business --- even for the collective business, general contribution should be declared and paid if the business started (e.g. construction) after Apr.1, 2007.

### **In case of the end of business (shutdown)**

General contribution procedure should be completed based on the total salary amount that has been paid to the worker until the end of business at the same time of settling up the set payment of the labour insurance, if the business shuts down during the fiscal year after paying the general contribution fee during the fiscal year renewal period.

After the final computation, and there is a refund from the labour insurance premium, general contribution can be made by requesting that the refund money be payment for general contribution.

# Labour Insurance Administration Association System

## About Labour Insurance Administration Association

The Ministry of Health, Labour and Welfare has certified a small and medium-sized business association (the Labour Insurance Administration Association) to carry out labour insurance registration on behalf of business operators.

### ● Procedure for outsourcing to Labour Insurance Administration Association

In order to outsource the labour insurance paperwork to the Labour Insurance Administration Association, an “Outsourcing Agreement for the Labour Insurance Paperwork” should be submitted to the Labour Insurance Administration Association.

### ● Eligibility to outsource

Business operator should have full time workers as follows: 50 or less people for financial, insurance, real estate, and retailing businesses; 100 or less people for wholesale and service industries; and 300 or less people for other businesses.

### ● Scope of outsourcing work

The scope of the labour insurance paperwork that can be outsourced to the Labour Insurance Administration Association is as follows:

- ① Filing and payment of approximate insurance premium set insurance premium, etc.
- ② Submitting insurance concluding report, declaration for voluntary enrollment, and office establishment filing of employment insurance.
- ③ Filing of special enrollment in industrial accident insurance (see p.14 for the format).
- ④ Submitting employment insurance notification of insured person.
- ⑤ Declaration, submission and reporting about the labour insurance.

Please note that, the office works for documentary stamp insurance premium and claims in relation to industrial accident insurance and employment insurance are not included for the work of Labour Insurance Administration Association.

### ● Advantages for outsourcing the office work

1. Improved administrative efficiency for business operator as the paper work for filing and payment of labour insurance premium is performed through outsourcing.
2. Payment of insurance premium can be made in three installments regardless of the amount of labour insurance premium (See p.4 “Postponement (partial delivery) of labour insurance premium”).
3. For business operators or their relatives who normally cannot join the labour insurance, they will have special enrollment of the industrial accident insurance.



## Important Notice

### Information about the labour insurance covered business can be confirmed on the internet

- ◇ Job seekers and workers can check the Ministry of Health, Labour and Welfare website to confirm if a business operator has fulfilled requirements to enroll in labour insurance.
  - ◇ The search result will yield the “name of the business operator”, the “location of the business operator”, and the “established types of insurance (industrial accident insurance and employment insurance)”.
- (NOTE) This website cannot be used to check the status of unemployment insurance enrollment for individual workers.
- ◇ If the name or the location of a business has been changed, the business operator should submit a “change of name or location notice” to the Labour Standards Inspection Office within 10 days from the next day of such change.
  - ◇ Check the following webpage to search information  
[http://www2.mhlw.go.jp/topics/seido/daijin/hoken/980916\\_1a.htm](http://www2.mhlw.go.jp/topics/seido/daijin/hoken/980916_1a.htm)

### Payments of the labour insurance can be made by account transfer

- ◇ Labour insurance premium and general contributions can be paid through account transfer.
- ◇ In order to use account transfer, please submit application form with information such as the account number to a bank with which the business has opened an account.
- ◇ For more details, see following webpage of the Ministry of Health, Labour and Welfare:  
[http://www.mhlw.go.jp/stf/seisakunitsuite/bunya/koyou\\_roudou/roudoukijun/hoken/hokenryou/index.html](http://www.mhlw.go.jp/stf/seisakunitsuite/bunya/koyou_roudou/roudoukijun/hoken/hokenryou/index.html)

### System for special payment of insurance premium is now established

- ◇ In general, business operators should complete labour insurance establishment procedures and pay the labour insurance premium of the employed worker.
- ◇ Therefore, a system to make special insurance premium payments was established Oct.1, 2010 so that the labour insurance premium that should have been paid can be paid for the workers who had completed joining the employment insurance program more than two years ago.
- ◇ By declaring the payment following the payment advice of the Public Employment Security Office, business operators are expected to settle the amount that had to be paid plus 10% of the amount equivalent to the labour insurance premium as special insurance premium.

## Frequently Asked Questions about the Labour Insurance System

### Q. What is labour insurance?

A Labour insurance is a generic term for Industrial Accident Compensation Insurance (generally called industrial accident insurance) and the employment insurance. Insurance benefits are paid separately under each insurance system but insurance premium collection, etc. are performed as joint system. Labour insurance is applied for the business that employs more than one worker (including part time workers) except for some of the businesses under agriculture, forestry, and fishery. Business operators should complete the labour insurance enrollment and pay the labour insurance premium.  
See p.1 for details.

### Q. How can my company enroll in labour insurance?

A If your business is subject to labour insurance coverage, an application for labour insurance should be submitted to the Labour Standards Inspection Office or Public Employment Security Office (\*1) of that jurisdiction. The labour insurance premium of the fiscal year (multiply the estimated total salary from the date that the insurance is established to the last day of the fiscal year by the insurance premium rate (round down if less than 1 yen)) should then be filed and paid as an estimated insurance premium.

(\*1) Location of the Labour Standards Inspection Office or Public Employment Security Office can be found below

Labour Standards Inspection Office:

[http://www.mhlw.go.jp/stf/seisakunitsuite/bunya/koyou\\_roudou/roudoukijun/location.html](http://www.mhlw.go.jp/stf/seisakunitsuite/bunya/koyou_roudou/roudoukijun/location.html)

Public Employment Security Office:

<http://www.mhlw.go.jp/kyujin/hwmap.html>

(\*2) Fiscal year for the labour insurance is from Apr.1 to Mar.31 of the following year.

If a business is subject to employment insurance, in addition to the above procedure, proof of employment insurance coverage and qualification of employment insurance for the insured should be submitted to the Public Employment Security Office of that jurisdiction.

See p.2 and 3 for details.

### Q. What kind of penalty are there if my business does not enroll in labour insurance?

A For business operators who are directed to complete the labour insurance enrollment but have not done so voluntarily, the government agency will finalize the enrollment procedure and decide on the labour insurance premium by its authority. In this case, the government will collect the backtracked labour insurance premium plus penalty.

If the accident that can be covered by an industrial accident occurs during the period that business operator have not submitted the labour insurance concluding report by intent or by gross negligence of the business operator, the government will collect the past labour insurance premium (penalty as well) and collect the whole or part of the amount required for industrial accident insurance payment.

See p.7 and 8 for details

### Q. Does business operator need to pay full labour insurance premium?

A The labour insurance premium is calculated by multiplying the total salary of the worker and the insurance premium rate (industrial accident insurance rate + employment insurance rate) (round down if less than 1 yen). Industrial accident insurance premium should be fully paid by the business operator. For the employment insurance, the premium is shared by both the business operator and the worker.

◎Industrial accident insurance-----Fully paid by the business operator

◎Employment insurance-----Paid by business operator and worker (for contribution ratio, see p.18)

(As of 2016)