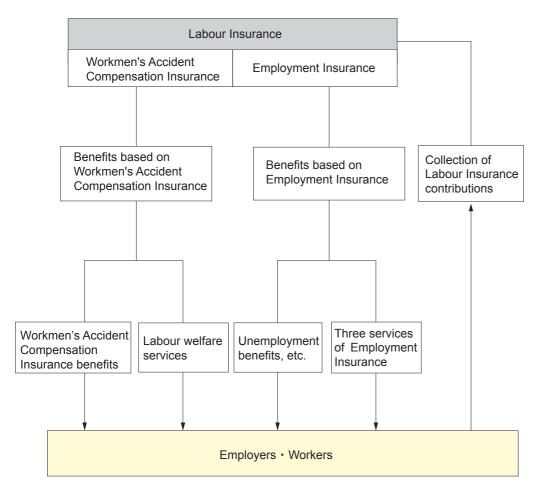
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Application and Contribution Collection System of Labour Insurance



[What is LabourInsurance?]

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 one worker, must take necessary steps to make his/her employees covered by Labour insurance and pay contributions.

Application of labour insurance and obligation of collection

1. What is the labour insurance?

- "The labour insurance is the general name of the worker's accident competition insurance and the unemployment insurance.
- •The labor insurance shell be applied to all businesses where one employee or more are employed in principal.
- * Number of applied businesses of the labour insurance about 2.95 million (At the end of 2009)

2. Laboour insurance premium

- •The insurance premium shall be, in principal, collected as the labour insurance including the worker's accident compensation insurance and unemployment insurance.
- Amount of the insurance premium shall be calculated by multiplying a total amount of wage paid by entrepreneurs and premium rate together.

The labour insurance premium=A total amount of wage in the entire business × Premium rate (The rate of unemployment insurance premium+The rate of workers accident

The rate of worker's accident compensation insurance premium

It is fluctuating from 3/1000 by a type of enterprises.

The rate of unemployment insurance premium 11.5/1000(General businesses), 13/1000(Agricultural, forestry and fisheries businesses and sake manufacturing business), 18.5/1000(Construciton businesses)

• Imposition of the labour insurance premium is as follows.

Worker7s accident compensation insurance premium Entrepreneurs are responsibility for all amount of it.

The unemployment insurance Labour and management is responsibility for a part of the unemployment insurance half-and-half, a part of the enterprises applied by the unemployment isurance law is all responsibility of entrepreneurs.

•Revenue of insurance : About 3.5 trillion,

The collection rate: 97.56%