

To those who file a claim for replacement
payment of unpaid wages

Filling out and submitting [Claim Form for Replacement Payment of Unpaid Wages] and [Return Form Relating to Retirement Income Earners/Return Form of Retirement Income]

Japan Organization of Occupational
Health and Safety

Examination Division, Occupational health-Wage
and Assistance Department

1-1 Kizukisumiyoshi-cho, Nakahara-ku
Kawasaki-shi Kanagawa
Japan 211-0021
Telephone number: 044-431-8663
URL <http://www.johas.go.jp>

Please make sure to read through this document.

[Claim Form for Replacement Payment of Unpaid Wages](Claim Form) and [Return Form Relating to Retirement Income Earners/Return Form of Retirement Income](Return Form) are printed on the left side of the Certificate or Confirmation Notice. Please fill out, prepare, and submit the forms as mentioned below.

1. Filling out and preparing the Claim Form and Return Form

- 1) After receiving the Certificate or Confirmation Notice on the right side, please check the information on the document, and fill out and prepare the forms.
- 2) Please fill out the forms in block letters with a black ballpoint pen.
- 3) Please read through Examples and Notes on the next page carefully before you fill out the forms.
- 4) Please make sure there are no omissions, errors in the entries, or missing seals after you fill out the forms. If you correct anything in the forms, make sure to attach your seal. (If there is any deficiency in the Claim Form, the form will be sent back to you, and the time of replacement payment may be delayed significantly.)

2. Submitting the Claim Form, etc.

- 1) After you fill out the Claim Form and Return Form, please submit the forms to the address below without detaching the Certificate or Confirmation Notice.

<Address to be submitted>

1-1 Kizukisumiyoshi-cho, Nakahara-ku, Kawasaki-shi, Kanagawa, Japan 211-0021

Japan Organization of Occupational Health and Safety

Examination Division, Occupational health-Wage and Assistance Department

- 2) Regarding the Confirmation Notice, please submit the first copy of the duplicate copies printed as **For** sending to Japan Organization of Occupational Health and Safety.

- 3) Regarding the Certificate, you have no duplicate copies of the Claim Form. Please take notes of important items such as the amount of claim for replacement payment, name of the financial institution, its branch name, and the ordinary account number you designated for transfer of replacement payment benefit, etc.

3. Notification of a correction or a change of entries after submitting the Claim Form, etc.

Please notify the Japan Organization of Occupational Health and Safety immediately of any correction or the change if you find an error in the entries in the Claim Form and Return Form, or change your address after you submit the Claim Form, etc. Please refer to [Reference 2] for filling out a written notification.

If you have any questions about filling out and preparing the Claim Form and Return Form, please contact the nearest Labour Standards Inspection Office or the Japan Organization of Occupational Health and Safety.

Organization's reference no.

Replacement payment of
unpaid wages
Form No.8

Claim Form for Replacement Payment of Unpaid Wages

I shall file a claim for replacement payment of unpaid wages as follows, pursuant to the provisions of Article 7 of the Act on Securing the Payment of Wages.
In the case where the Japan Organization of Occupational Health and Safety makes replacement payment, I shall acknowledge that the Japan Organization of Occupational Health and Safety will acquire the subrogation right of claim for reimbursement for the equivalent amount of the payment, pursuant to the provisions of Article 499, paragraph (1) of the Civil Code.

To the Chairman of Japan Organization of Occupational Health and Safety

① Date of claim 2016 (Year) 9 (Month) 1 (Day)

Claimant	Katakana	ケンコウ タロウ						Seal	M F	Date of birth		
	② Name	KENKOU Tarou								Taisho Showa Heisei	1957 (Year)	7 (Month)
Current address	〒 2 1 1 - 0 0 2 1 Kenkou Anzen Mansion Rm.2											
	1-1 Kizukisumiyoshi-cho, Nakahara-ku, Kawasaki-shi, Kanagawa											
③ Amount of claim for replacement payment	Million	Hundred thousand	Ten thousand	Thousand	Hundred	Ten	One	yen	Telephone number			
	2	1	2	8	0	0	0		(044) 431 - 8663			

④ Financial institution for transfer of replacement payment benefit (Limited to the claimant's own ordinary account)

④ Name of the financial institution	Ke n k o u	(Please circle the number.) ① Bank ② Japan Post Bank ③ Trust Bank ④ Shinkin Bank ⑤ Credit Cooperative ⑥ Labour Bank ⑦ Agricultural Cooperative (Fisheries Cooperative is not available.)
Katakana	ケンコウ	* If you designate Japan Post Bank, please fill in the name of the branch and account number for transfer.
Name of the branch	Anzen	(Notes) 1. If you are foreign national or designate Japan Bank, please attach a copy of your passbook. 2. Please write down the claimant's own ordinary account.
Branch number	1 2 3	
Ordinary account number	1 2 3 4 5 6 7	
Katakana	ケンコウ タロウ	
Name of the account holder	KENKOU Tarou	

To the District Director of Kawasaki Kita Tax Office

⑦ For 2016

Return Form Relating to Retirement Income Earners/Return Form of Retirement Income

To the Mayor of the city, town or village		Date of submission	Same as the date of claim described on the Claim Form for Replacement Payment above		
⑤ Name	KENKOU Tarou	Date of retirement	⑧ 2016 (Y)	6 (M)	20 (D)
Address as of January 1 in the year of retirement ⑥	〒 017-0861 7-7-7 Kotatecho, Odate, Akita	Length of service in the company you retired from ⑧	From 00 (Y) 4 (M) 1 (D)		17 Years
			To 16 (Y) 6 (M) 20 (D)		*Any fraction less than one year shall be rounded up.
Current address	Same as the current address described on the Claim Form for Replacement Payment above	Presence or absence of the fact of retirement due to the reason of becoming disabled			Presence <input checked="" type="radio"/> Absence <input type="radio"/>
Nationality if you are a non-resident ⑨		Date of entry into Japan	⑩ (Y)	(M)	(D)
Address and Name of the retirement income payer	Address 1-1 Kizukisumiyoshi-cho, Nakahara-ku, Kawasaki-shi Kanagawa	Name	Japan Organization of Occupational Health and Safety		

- If you received retirement allowance, etc. besides this replacement payment benefit, please fill in the necessary items on the "Return Form Relating to Retirement Income Earners" provided at each tax office (hereinafter referred to as "Return Form provided at each tax office") and submit the form, instead of filling out this Return Form. If you received the retirement allowance, etc. during this year, please submit the "Return Form provided at each tax office" with "Withholding Record of Retirement Income" issued by the payer attached.
- If 1 above does not apply to you, **please make sure to fill out the Return Form above (columns in the broad-bordered boxes) and attach your seal.**
If you are a non-resident, (person who corresponds to any of the following; (a) person who has neither domicile or residence in Japan, (b) person who has no domicile and has had residence in Japan for less than a year), please fill in your nationality and the date of entry into Japan on the Return Form above, as you are subject to taxation under the Income Tax Act and the Tax Conventions.
- If you fail to fill out the Return Form above or to submit the "Return Form provided at each tax office," 20% of the amount payable will be the amount of withholding at source of the retirement income.

(Note) The valid period for filing a claim for replacement payment is within two years counting from the day following the day on which the court made the decision on bankruptcy, special liquidation, consolidation, rehabilitation or reorganization.

* In the column for your name on Claim Form, you can put your signature as a substitute for your name and seal. Please write down your current address precisely with the block number. If you reside in an apartment, company housing, or a boarding house, please make sure to write down its name, building number and room number, or name of the landlord.

Examples and Notes

- * Please check the information printed on the Claim Form and Return Form before you fill out the forms.
- * If there are any errors, please cross out the mistaken letters with double lines, and attach **your seal**.

1. Date of claim

Please write down the date of sending this Claim Form.

2. Name of the claimant

- 1) Please make sure to write down the Katakana for your name. Unless you include your signature, please make sure to attach your seal.
- 2) If your last name has changed from the name described in the Certificate or Confirmation Notice due to marriage, etc., a copy of your family register or extract of your family register should be attached.
- 3) **Please write down the Katakana of the name you use for your ordinary account.** (In the case where the Katakana for your name differs from the account holder's name, deposit of the payment cannot be made.)

3. Amount of claim for replacement payment

1) Please write down the amount in the column for "**The amount of replacement payment of unpaid wages**" on the right side in the lower section of the Certificate or Confirmation Notice.

Closing date for wages	(Every month) (Day)	Method of payment for	Monthly On piecework	Weekly	Daily Others ()	Hourly	Total																															
Calculation of the amount of replacement payment of unpaid wages																																						
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>The lower amount of either the total amount of unpaid wages or a maximum amount of () yen</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td>Million</td><td>Hundred thousand</td><td>Ten thousand</td><td>Thousand</td><td>Hundred</td><td>Ten</td><td>One</td> </tr> <tr> <td>2</td><td>6</td><td>6</td><td>0</td><td>0</td><td>0</td><td>0</td> </tr> </table> </div> <div style="width: 10%; text-align: center;"> <p>Yen×0.8 =</p> </div> <div style="width: 45%;"> <p>The amount of replacement payment of unpaid wages * Any fraction less than one yen is omitted.</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td>Million</td><td>Hundred thousand</td><td>Ten thousand</td><td>Thousand</td><td>Hundred</td><td>Ten</td><td>One</td> </tr> <tr> <td>2</td><td>1</td><td>2</td><td>8</td><td>0</td><td>0</td><td>0</td> </tr> </table> <p>Yen</p> </div> </div>											Million	Hundred thousand	Ten thousand	Thousand	Hundred	Ten	One	2	6	6	0	0	0	0	Million	Hundred thousand	Ten thousand	Thousand	Hundred	Ten	One	2	1	2	8	0	0	0
Million	Hundred thousand	Ten thousand	Thousand	Hundred	Ten	One																																
2	6	6	0	0	0	0																																
Million	Hundred thousand	Ten thousand	Thousand	Hundred	Ten	One																																
2	1	2	8	0	0	0																																
								Remarks																														

2) Please take care to fill in the columns for each digit accurately.

If there are blank columns on the left of the amount figures, please write "¥" in the immediate left column of the figures.

4. Designation for transfer of replacement payment benefit

Unless the ordinary account holder's name is the claimant's own name, deposit of the payment cannot be made.

Please check the passbook of the claimant's own ordinary account, and fill in the name of the financial institution, the branch name, the branch number, and the account number accurately. In the column of the branch name, especially, the official name should be written down, instead of the name of the town where the branch is located or its popular name. Please note that the actual cost such as fees for retransfer may be deducted in the case of retransfer caused by errors made by the claimant.

If you are a foreign national, please attach a copy of your passbook (the pages containing i. the name of the account holder, ii. the name of the financial institution and its branch, and iii. the ordinary account number).

■ To those who didn't receive the retirement allowance from a life insurance company, the Organization for Workers' Retirement Allowance Mutual Aid, or the company in the year of retirement (or within four years prior to the previous year)

* **Please make sure to fill out the form even if your claim for replacement payment at this time is only for regular wages and does not include the retirement allowance.**

The benefit you receive under this replacement payment system will be treated favorably as the "retirement income" in terms of tax laws, and will be exempt from taxation in most cases, by filling out the required items on this Return Form. Please note that it will be subject to taxation if you fail to fill out this Return Form. Even in such cases, however, you may sometimes get a refund by filling a return at the tax office.

■ To those who received the retirement allowance above in the year of retirement (or within four years prior to the previous year)

Instead of filling out this Return Form; please submit 1) the completed and sealed "Return Form Relating to Retirement Income Earners" provided at each tax office, and 2) "Withholding Record of Retirement Income" issued by the payer.

5. Name and seal

Please write down the name of the claimant, and make sure to **attach your seal**.

6. Address as of January 1

Please write down the address as of January 1 in the year when the claimant retired.

7. Year of retirement

Please write down the year when the claimant retired.

8. Date of retirement and length of service

Please write down the date of retirement and the length of service.

(Please calculate the length in years by rounding up any fraction less than one year, even a day.)

9. Filling in the nationality if you are a non-resident

Nationality is required to confirm the tax withholding pursuant to the Tax Convention (agreement).

10. Date of entry into Japan

- The date of entry into Japan is required to calculate the length of residence in Japan.

- Please attach a copy of your passport or alien registration certificate to confirm the date of entry into Japan.

[Reference 1] Method for calculating the amount of replacement payment of unpaid wages

$$\begin{array}{c}
 \boxed{\text{The amount of replacement payment of unpaid wages}} \\
 = \\
 \left[\begin{array}{c} \text{The lower amount of either} \\ \text{1) the total amount of unpaid wages, or 2) the} \\ \text{maximum amount based on Cabinet Order} \end{array} \right] \times 0.8
 \end{array}$$

$$\begin{array}{c}
 \left[\begin{array}{c} \text{1) The total amount of unpaid wages} \\ = \\ \left[\begin{array}{c} \text{(The total amount of regular wages and the} \\ \text{retirement allowance which were due} \\ \text{during the period between the day six} \\ \text{months prior to the date of retirement and} \\ \text{the day preceding the date of filing a claim} \\ \text{for replacement payment to the Japan} \\ \text{Organization of Occupational Health and} \\ \text{Safety)} \end{array} \right] \\ \text{The amount already paid} \end{array} \right] \\
 \left[\begin{array}{c} \text{(Of the total amount on the} \\ \text{left, the amount already received} \\ \text{from a place of business)} \end{array} \right] \\
 \left[\begin{array}{c} \text{The amount that remains} \\ \text{after subtracting} \\ \text{company housing} \\ \text{expenses, expenses for} \\ \text{goods purchase, loan} \\ \text{repayment, etc.} \end{array} \right]
 \end{array}$$

2) The maximum amount based on Cabinet Order – The amount differs according to age as of the date of retirement as shown in the following table.

Age as of the date of retirement	Maximum amount of the total amount of unpaid wages
Age 45 and over	3.7 million yen
Age 30 to 44	2.2 million yen
Age 29 and under	1.1 million yen

[Reference 2] Examples of notification of a correction or a change of entries (Notification by postcard is acceptable)

June 25, 2016

(Name of company) Tozai Industry Ltd.

c/o Mr. Yamada, 5555-5 Nanboku-cho, Sakai-shi 591-8025

Telephone number ○○○-△△△-××××

Jiro Fukushi (Seal)

Please correct the financial institution for transfer of replacement payment benefit.

Correct Chiyoda Bank, Saiwai Branch
Branch number 003, Account number 5569881

Wrong Kanda Bank, Ogawa-cho Branch
Account number 2928871

June 25, 2016

(Name of company) Kawasaki Inc.

Machio Horikawa (Seal)

I will give notice of a change of address.

New 1-1-1 Heisei-cho, Nakahara-ku, Kawasaki-shi, Kanagawa 211-0012

Old 999 Showa-cho, Ota-ku, Tokyo 143-0013

Please make sure to write down the name of company you retired.

Before submitting the Claim Form, please look over the form again!

- 1) Are there no omissions or missing seals?
* Please make sure to fill out and attach your seal to the "Return Form Relating to Retirement Income Earners" as well. (If you received the retirement allowance from the company or others, attach the document as mentioned in the following 2, instead of the "Return Form.")
- 2) Are the required documents attached?
* If you received the retirement allowance from the company, a life insurance company, the Organization for Workers' Retirement Allowance Mutual Aid, etc., please submit the completed and sealed "Return Form Relating to Retirement Income Earners" provided at each tax office, together with the "Withholding Record of Retirement Income" issued by the payer of the retirement allowance.
- 3) Did you write down the financial institution for transfer of replacement payment benefit accurately?
* Unless your own account is written down accurately, deposit of the payment cannot be made. Please make sure that the branch name, account number, the Katakana for your name, etc. are correct by checking your passbook.