

For persons who separated from employment due to bankruptcy without receiving wages

System for Reimbursement of Unpaid Wages

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I System for Reimbursement of Unpaid Wages

The System for Reimbursement of Unpaid Wages is a national safety net to secure the livelihood of workers and their families wherein the national government pays part of the unpaid wages, in place of employers, to workers who separated from employment due to bankruptcy without receiving wages based on the Act on Ensuring Wage Payment.

The Japan Organization of Occupational Health and Safety (hereinafter referred to as the "JOHAS") operates this system. When the JOHAS makes reimbursement, it obtains the consent of the relevant worker and acquires by subrogation the right of claiming wages at an amount equivalent to the reimbursed amount, and then claims compensation against the employer, etc.

II Eligibility for Receiving Reimbursement of Unpaid Wages

Persons satisfying the following requirements are eligible.

1. A person who was a worker (limited to a worker prescribed in Article 9 of the Labor Standards Act) hired by an employer (irrespective of being a juridical person or an individual) that had conducted business activities in any of the businesses covered by industrial accident compensation insurance for one year or longer, and who separated from employment without receiving wages due to bankruptcy
 2. A person who retired from the relevant company during a two-year period from the day six months before the day of filing a petition for the commencement of bankruptcy proceedings with the court (in the case of legal bankruptcy) or the day of filing an application for approval of de facto bankruptcy with the Chief of the Labor Standards Inspection Office (in the case of de facto bankruptcy)
- (Note) When a petition for the commencement of bankruptcy proceedings was not filed with the court or an application for approval was not filed with the Chief of the Labor Standards Inspection Office within six months after retirement, the person is not covered under the Reimbursement System.



3. A person who obtained certification for the amount of unpaid wages from the bankruptcy trustee (in the case of legal bankruptcy) or confirmation of the amount of unpaid wages from the Chief of the Labor Standards Inspection Office (in the case of de facto bankruptcy)

Businesses covered by industrial accident compensation insurance

Meaning businesses to which the provisions of the Industrial Accident Compensation Insurance Act apply; All businesses wherein one or more workers are employed are covered except for some in the agriculture, forestry and fisheries industry.

A business only using relatives living together does not fall under a covered business.

Worker (limited to a worker prescribed in Article 9 of the Labor Standards Act)

Meaning a person who was employed by a bankrupt employer and had received wages in exchange for labor therefrom (including part-timers, etc.); Even if a workplace has a system under which a relative living together formally works as a worker, such relative is deemed to share the interests with the employer in substance and be in the same position as the employer, and therefore is not considered to be a worker, in principle.

Domestic laborers engaging in side jobs, etc. under the Industrial Homework Act are not covered.

Company officers, etc. having the right to represent are not also covered.

Bankruptcies covered under the Reimbursement System

(1) Legal bankruptcy

An order commencing bankruptcy proceedings (Bankruptcy Act); An order commencing special liquidation proceedings (Companies Act); An order commencing rehabilitation proceedings (Civil Rehabilitation Act); An order commencing reorganization proceedings (Corporate Reorganization Act)

(2) De facto bankruptcy (only small and medium sized enterprises)

When an enterprise went bankrupt and discontinued business activities and the Chief of the Labor Standards Inspection Office approves that there is no prospect of resumption of business activities and that the enterprise has ceased to have the ability to pay the wages

A) Discontinuance of business activities

Meaning the case where primary business activities of an enterprise was discontinued as a result of closure of the workplace or dismissal of all workers; A case where only liquidation activities necessary for discontinuing the business are conducted is included, but a case where primary business activities are continued at a reduced scale is not included.

B) No prospect of resumption of business activities

Generally meaning the case where an employer abandons his/her will to resume business activities or has commenced liquidation activities and accordingly, there is no longer any prospect of resumption of business activities

C) No ability to pay the wages

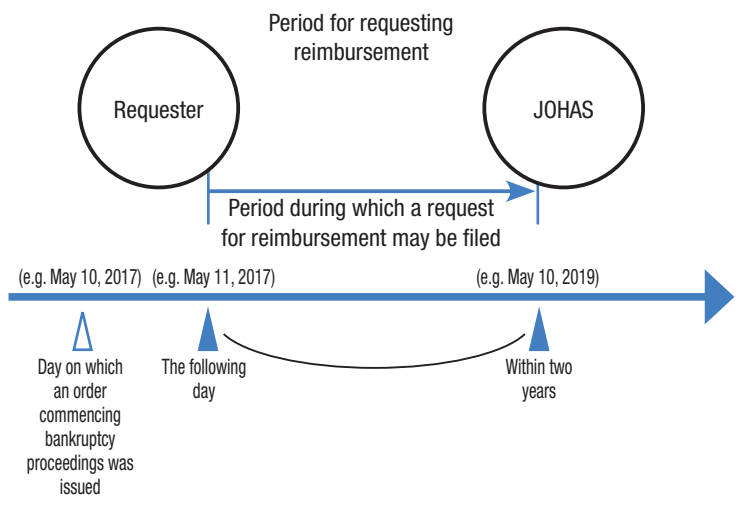
Generally meaning the case where an employer has no assets to be appropriated for the payment of the wages and there is no prospect of paying the wages even by borrowing funds or by other means; So-called insolvency, a situation where the amount of debts exceeds the amount of assets, does not fall under a situation where an employer has no ability to pay the wages.

Small and medium sized enterprises are those falling under any of the following.

	Amount of capital or total amount of contribution	Number of regular employees
General industries (excluding wholesale business, services business and retail business)	Juridical persons with capital or total contribution of 300 million yen or less	300 or less
Wholesale business	Juridical persons with capital or total contribution of 100 million yen or less	100 or less
Services business	Juridical persons with capital or total contribution of 50 million yen or less	100 or less
Retail business	Juridical persons with capital or total contribution of 50 million yen or less	50 or less

III Period during which Request for Reimbursement May be Filed

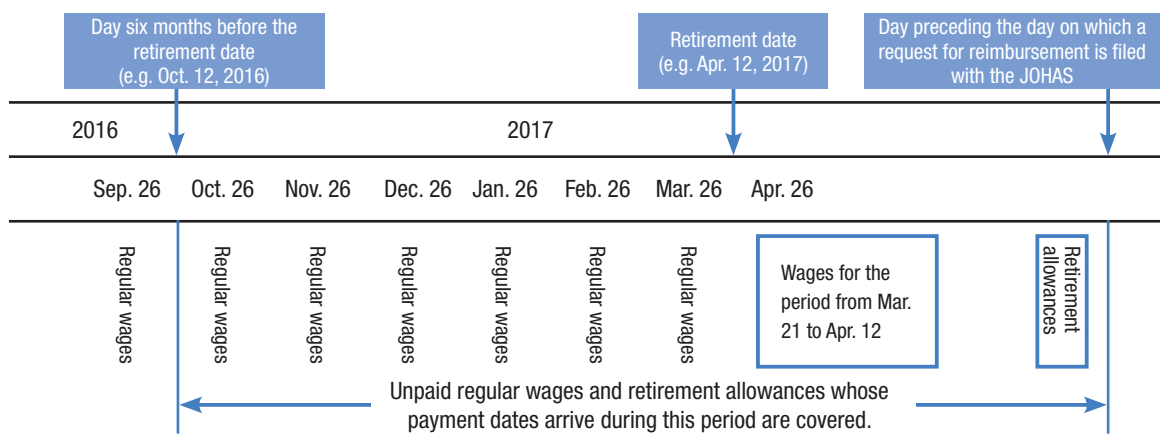
A request for reimbursement of unpaid wages must be filed by submitting a written request to the JOHAS within a two-year period from the day following the day on which the court issued or made an order commencing bankruptcy proceedings in the case of legal bankruptcy, or from the day following the day on which the Chief of the Labor Standards Inspection Office approved the bankruptcy in the case of de facto bankruptcy. When this two-year period elapses, a person cannot receive reimbursement.



IV Unpaid Wages Covered under the Reimbursement System

Unpaid wages covered under the Reimbursement System are regular wages(*1) and retirement allowances(*2) whose payment dates arrive during the period from the day six months before the retirement date to the day preceding the day on which a request is filed with the JOHAS. However, when the total amount of unpaid wages is less than 20,000 yen, such amount is not covered.

Fixed day for closing the wage account: 20th every month
 Payment date: 26th of the relevant month



(Note) Wages for April (Mar. 21 to Apr. 12, 2017) are calculated on a per diem basis.

***1 Regular wages**

Regular wages are wages paid at least once a month on a definite date as prescribed in Article 24, paragraph (2) of the Labor Standards Act (e.g. basic wages, family allowances, commutation allowances, overtime charges, etc.). The amount before deducting legal deduction amounts, such as income tax, inhabitants tax, social insurance premiums, is considered to be the amount of regular wages.

***2 Retirement allowances**

Retirement allowances are retirement benefits paid under a collective agreement, rules of employment (rules on retirement benefits) or the like. When an employer has joined the Smaller Enterprise Retirement Allowance Mutual Aid Scheme or other externally funded retirement allowance scheme and retirement benefits are paid under such external scheme, the amount subtracting the amount of retirement benefits, which is to be determined by the relevant scheme, will be covered under the Reimbursement System.

***3 Calculation on a per diem basis**

When a worker working under a monthly payment system (including a complete monthly payment system under which wages are not reduced even if a worker missed a workday) retires in the middle of the wage calculation period, the wages for the relevant month are calculated on a per diem basis for the portion corresponding to his/her labor on or before the retirement date.

< Method of calculation on a per diem basis >

Calculation is conducted by the method specified in the rules of employment, etc. When a calculation method is not specified, calculation is conducted in accordance with the number of workdays.

"Wages calculated on a per diem basis" = "Monthly wages and various monthly allowances (managerial position allowances, family allowances, commutation allowances, etc.)" × "Number of days on which a worker actually worked" / "Number of prescribed working days (when numbers differ by month, average number of prescribed working days obtained by dividing the annual number of prescribed working days by 12)"

***4 Wages that are not covered under the Reimbursement System**

Bonuses and other extraordinary wages, dismissal notice payment, delayed interests on wages, tax refund through a year-end adjustment, beneficial payments under the names of special service bonus or ex-gratia payment or welfare benefits, and actual expense compensation for travel expenses or expenses for purchasing goods are not covered under the Reimbursement System.

***5 Amounts to be subtracted from the amount of unpaid wages**

When any amount has already been paid out of the total payable amount of regular wages and retirement allowances, or there is company housing rent subtracted from monthly wages based on an employer's claims, or any amount for purchasing goods from the company, loans or payables, these amounts are subtracted from the total amount of unpaid wages.

The amount to be reimbursed is 80% of the total amount of unpaid wages. However, there are upper limits for the total amount of unpaid wages to be covered under the Reimbursement System depending on workers' ages as of the retirement date. When the total amount of unpaid wages exceeds the upper limit, the amount to be reimbursed is 80% of the upper limit.

Age as of the retirement date	Upper limit of the total amount of unpaid wages	Maximum amount of reimbursement
45 or older	3.7 million yen	2.96 million yen
Between 30 and 44	2.2 million yen	1.76 million yen
Younger than 30	1.1 million yen	0.88 million yen

Case 1: Aged 32 as of the retirement date; Unpaid wages totaling 1.7 million yen (Regular wages: 0.5 million yen; Retirement allowances: 1.2 million yen)

The total amount of unpaid wages (1.7 million yen) does not exceed the upper limit of 2.2 million yen for workers aged between 30 and 44. Therefore, the amount to be reimbursed is 1.36 million yen (1.7 million yen × 0.8).

Case 2: Aged 48 as of the retirement date; Unpaid wages totaling 4.7 million yen (Regular wages: 1.5 million yen; Retirement allowances: 3.2 million yen)

The total amount of unpaid wages (4.7 million yen) exceeds the upper limit of 3.7 million yen for workers aged 45 or older. Therefore, the amount to be reimbursed is the maximum amount of 2.96 million yen.

Please note that procedures differ for the case of legal bankruptcy and for the case of de facto bankruptcy.

1. Procedures in the case of legal bankruptcy

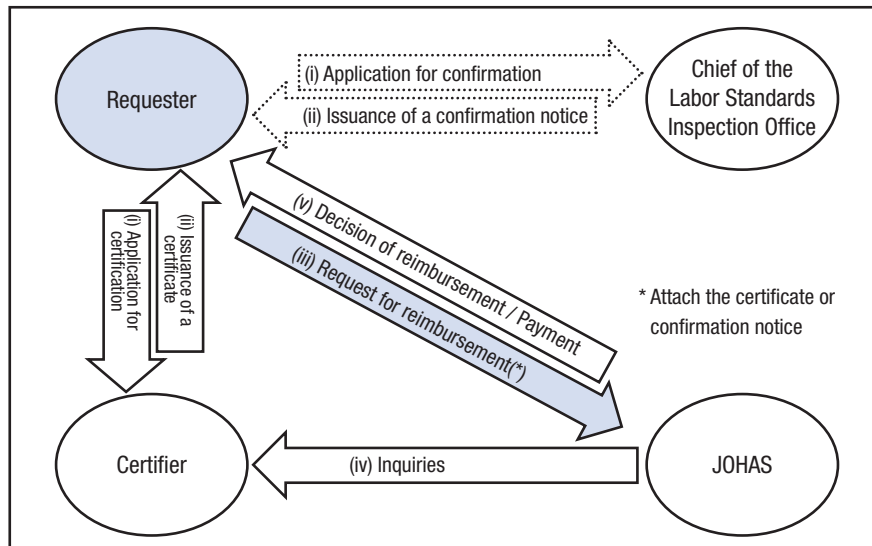
(1) A requester should file an application for certification for the matters necessary for filing a request for reimbursement with the relevant certifier depending on the category of bankruptcy as follows.

Category of bankruptcy	Certifier
Bankruptcy	Bankruptcy trustee
Special liquidation	Liquidator
Civil rehabilitation	Rehabilitation debtor (trustee)
Corporate reorganization	Trustee

(2) When a certificate is issued by a bankruptcy trustee or other certifier, the requester should enter required matters in "立替払請求書" (a written request for reimbursement) and "退職所得の受給に関する申告書・退職所得申告書" (a written statement on receipt of retirement income and written declaration of retirement income), and send them to the JOHAS without separating them from the certificate.

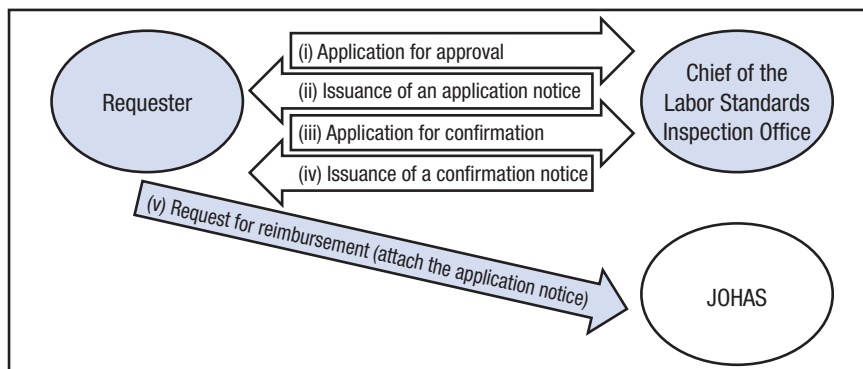
(3) When the requester could not obtain certification for the whole or a part of the matters necessary for requesting reimbursement from a bankruptcy trustee or other certifier, the requester may file an application for confirmation of the matters for which certification could not be obtained with the Chief of the Labor Standards Inspection Office.

For details, bring prima facie evidence, a certificate issued by a certifier, and other materials to the nearest Labor Standards Inspection Office and have a consultation.



2. Procedures in the case of de facto bankruptcy

- (1) A requester should file an application for approval with the Chief of the Labor Standards Inspection Office with regard to the fact that the relevant workplace discontinued business activities and that there is no prospect of resumption of business activities, and also that the enterprise has ceased to have the ability to pay the wages. When there are two or more requesters who retired from the relevant workplace, it suffices that any one of them obtains an approval and the effect of that approval extends to other retired workers.
- (2) When an approval notice is issued by the Chief of the Labor Standards Inspection Office, the requester should file an application for confirmation of the matters necessary for filing a request for reimbursement with the Chief of the Labor Standards Inspection Office.
- (3) When a confirmation notice is issued by the Chief of the Labor Standards Inspection Office, the requester should enter required matters in "立替払請求書" (a written request for reimbursement) and "退職所得の受給に関する申告書・退職所得申告書" (a written statement on receipt of retirement income and written declaration of retirement income), and send them to the JOHAS without separating them from the confirmation notice.



Procedures for filing a request for reimbursement for mariners

Please note that mariners prescribed in Article 1 of the Mariners Act must submit "立替払請求書" (a written request for reimbursement) to a District Transport Bureau.

1. In the case of legal bankruptcy

- (1) A requester should file an application for certification for the matters necessary for filing a request with a certifier, such as a bankruptcy trustee. When a certificate is issued, the requester should enter required matters in "立替払請求書" (a written request for reimbursement) and "退職所得の受給に関する申告書・退職所得申告書" (a written statement on receipt of retirement income and written declaration of retirement income), and send them to the relevant District Transport Bureau without separating them from the certificate.
- (2) When the requester could not obtain certification for the whole or a part of the matters necessary for requesting reimbursement from a bankruptcy trustee or other certifier, the requester may file an application for confirmation of the matters for which certification could not be obtained with the Director of the District Transport Bureau. For details, bring prima facie evidence, a certificate issued by a certifier, and other materials to the nearest District Transport Bureau and have a consultation.

2. In the case of de facto bankruptcy

- (1) A requester should present his/her mariner's pocket-ledger to the Director of the relevant District Transport Bureau and file an application for approval. When an approval notice is issued, the requester should present his/her mariner's pocket-ledger to the Director of the District Transport Bureau and file an application for confirmation of the matters necessary for filing a request for reimbursement.
- (2) When a confirmation notice is issued by the Director of the District Transport Bureau, the requester should enter required matters in "立替払請求書" (a written request for reimbursement) and "退職所得の受給に関する申告書・退職所得申告書" (a written statement on receipt of retirement income and written declaration of retirement income), and send them to the District Transport Bureau without separating them from the confirmation notice.

VII

Payment of Reimbursement

The JOHAS examines a submitted written request for reimbursement of unpaid wages, and when the payment is decided, it sends a notice of decision and payment of reimbursement (including a withholding tax and special tax collection form) to the requester and pays the reimbursed amount into a savings account under the name of the requester as designated by the requester.

Reimbursed amount, both for regular wages and for retirement allowances, is treated as retirement income pursuant to the provisions of Article 29-4 of the Act on Special Measures Concerning Taxation and is subject to taxation separately from other income. However, there are retirement income deductions as follows. If "退職所得の受給に関する申告書・退職所得申告書" (a written statement on receipt of retirement income and written declaration of retirement income) at the bottom of a written request for reimbursement is filled in and the seal is affixed, a deduction is applied.

Years of service	Retirement income deduction
20 years or less	0.4 million yen × Years of service (when the calculation results are less than 0.8 million yen, 0.8 million yen)
Over 20 years	8 million yen + 0.7 million yen × (Years of service - 20)

VIII

When Reimbursement was Received Illegally

When reimbursement was received by deception or other wrongful act, or when reimbursement was paid due to false report or proof by an employer who joined a fraudulent act, both a person who received reimbursement through such an act and a person who entered into a conspiracy therefor are to be criminally charged for fraud.

A person who received reimbursement by deception or other wrongful act and an employer who entered into a conspiracy are ordered by the national government to return the reimbursed amount and also pay the equivalent amount (so-called double repayment).

1. Exercise of the right of demanding compensation

When the JOHAS makes reimbursement, it obtains the consent of the worker who received the reimbursement and acquires by subrogation the right of claiming wages at an amount equivalent to the reimbursed amount, pursuant to the provisions of Article 499, paragraph (1) of the Civil Code.

Based on the wage claims it acquired by subrogation under the Act on Management, etc. of Claims Held by State, the JOHAS claims compensation against the employer, etc.

Specifically, in the case of legal bankruptcy, the JOHAS notifies a bankruptcy trustee, etc. of the total amount for which it acquires the right by subrogation and makes reimbursement within the relevant month at the beginning of the following month, and receives a response from the bankruptcy trustee, etc. regarding a notification of the wage claims to be filed with the court, and then submits a report on bankruptcy claims or a report on name changes for bankruptcy claims to the court. In the case of de facto bankruptcy, the JOHAS notifies the employer of the total amount for which it makes reimbursement within the relevant month at the beginning of the following month, and claims repayment of the wage obligations. Employers are not exempt from the obligation to pay wages even if the JOHAS makes reimbursement of unpaid wages.

- (1) In the case of bankruptcy or corporate reorganization
 - A) Notify the bankruptcy trustee or trustee of the acquisition of the wage claims by subrogation
 - B) Submit a report on bankruptcy claims or a report on change of the creditor's name to the court and participate in the bankruptcy proceedings
 - C) Satisfaction of the claim on the estate and liquidating distribution of preferred bankruptcy claims
- (2) In the case of civil rehabilitation or special liquidation
 - A) Notify the rehabilitation debtor (trustee) or liquidator of the acquisition of the wage claims by subrogation and claim repayment
 - B) Request the rehabilitation debtor (trustee) or liquidator to submit a written acknowledgment of debts and a repayment plan and claim repayment
- (3) In the case of de fact bankruptcy
 - A) Notify the employer of the payment of reimbursed amount and claim repayment of the wage obligations
 - B) Demand for repayment
 - C) Preserve wage claims through seizure, provisional seizure, establishment of mortgage, or institution of a civil suit, as needed

2. Appropriation of reimbursed amount

Based on Article 488 of the Civil Code and the JOHAS's operational method statement, the reimbursed amount is to be first appropriated for retirement allowances and then for regular wages. On that occasion, if there are unpaid regular wages whose due dates are different, appropriation is to be made in the order from those with earlier due dates.

In bankruptcy proceedings, reimbursement made by the JOHAS has the same nature as workers' right of claiming wages with regard to claims with the same due date, and is practically prorated in accordance with the ratios of the portion of claim on the estate and the portion of preferred bankruptcy claims.

How to Prepare " 立替払請求書・退職所得申告書 "

(a Written Request for Reimbursement and a Written Statement and Written Declaration concerning Retirement Income)

Matters to note for completing the forms and affixing the seal

- Write in the standard script using a black ballpoint pen.
- Write within each frame, and numbers should be aligned to the right.
- Affix the seal or signature both on a written request and a written declaration.
- When making a correction, delete the relevant part with a double line and affix a correction seal or the signature thereon.
- Check that there are no omissions before submission.
- Please note that if there is any omission in a written request or a written declaration, the JOHAS may need to make inquiries for confirmation and the reimbursement may be delayed accordingly.
- If the requester has any questions about a written request and a written declaration, please contact the JOHAS's consultation service office for reimbursement of unpaid wages or the nearest Labor Standards Inspection Office.

How to prepare " 未払賃金の立替払請求書 "

(a written request for reimbursement of unpaid wages)

1 | First enter the date of filing the request.

Enter the date on which the requester sends the written request to the JOHAS.

独立行政法人 労働者健康安全機構理事長 殿		請求年月日		年	月	日					
請求者	フリガナ					印	男・女	生	年	月	日
	氏名							大正	年	月	日
	〒										
	現住所										
	立替払請求金額	百万	拾万	万	千	百	拾	巷	円	電話番号	() -

2 | Enter the name of the requester.

- (1) Enter the name as written on the residence card.
- (2) Do not forget to enter kana, the same as that attached to the name written on the deposit account.
- (3) If the requester does not use an autograph signature, do not forget to sign or affix the seal.
- (4) Circle either male (男) or female (女).

3 | Enter the date of birth.

Enter based on the western calendar or the Japanese era name. When using the Japanese era name, circle the applicable era name and enter the year (e.g. 昭和 > 32 (year)).

独立行政法人 労働者健康安全機構理事長 殿		請求年月日		年	月	日				
請求者	フリガナ					生	年	月	日	
	氏名					印	男・女	大正 昭和 平成	年	月
	〒									
	現住所									
立替払請求金額	百万	拾万	万	千	百	拾	老	円	電話番号	() -

4 | Enter the address and telephone number.

- Enter the address where the requester resides at present. Do not forget to enter the postal code.
- Enter correctly to the block number. When the requester resides in a housing complex, apartment, condominium, company housing, or dormitory, or lodges at someone's house, be sure to enter the name and number of the building or the name of the person who provides lodging.
- Enter the number of a fixed phone and the number of a mobile phone, if any.

5 | Enter the amount to be reimbursed.

- Enter the amount in the "未払賃金の立替払額" (amount of unpaid wages to be reimbursed) column at the bottom of "証明書" (a certificate) or "確認通知書" (a confirmation notice) on the right of the written request. There are cases where the total amount of unpaid wages or the upper limit is entered by mistake. In such cases, correction is to be made by the requester him/herself and the payment will be delayed accordingly. Be careful not to enter an incorrect amount.
- Numbers should be aligned to the right. Be careful not to get digits wrong. If there are any blanks before the amount, enter "¥" in the nearest blank.

立替払請求金額	百万	拾万	万	千	百	拾	老
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「証明書」又は「確認通知書」															
未払賃金の立替払額の計算															
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6 | Enter the financial institution to which reimbursement is to be made. (See the list of notifications on p.15.)

- Enter an ordinary deposit account under the name of the requester. (Reimbursement cannot be made to any account other than the requester's own account. An account under a corporation name or a trade name is not also accepted.)
- Check the passbook and enter the name of the financial institution, the branch name and branch number, and the account number correctly. Check whether there have been any changes in the branch name and branch number due to elimination and consolidation of branches.
- When designating JP Bank, enter the branch name and branch number and the account number for transferring money, and attach a copy of the savings book (the back of the front cover (on which the relevant branch name and branch number and the account number are printed)).
- A foreign national should attach a copy of the passbook (the back of the front cover (on which the account holder's name, the account number, the branch name, etc. are printed)) to prevent incorrect money transfer.
- When remittance to an overseas financial institution is preferred, submit all of the following documents (A to C) by attaching them to the written request for reimbursement of unpaid wages.
 - A written application for overseas remittance (Contact the JOHAS to obtain an application form.)
 - Identity verification documents (both a. and b.)
 - A copy of the residence card (both sides)
 - A copy of the passport (a page with a photo and all pages on which dates of entry to Japan and dates of departure from Japan are stated)
 - A copy of the passbook of the bank to which money is to be remitted (if the passbook is not at hand, a document proving that the requester opened the account)

- *1 Bank charges are to be deducted from the total amount to be reimbursed.
- *2 See the list of notifications on p.15 ("When a foreign national files a request for reimbursement").

◎立替払金振込先金融機関の指定 (請求者本人名義の普通預金口座に限ります。)

金融機関名											(番号を○で囲んでください。) ① 銀行 ② ゆうちょ銀行(郵便局) ③ 信託銀行 ④ 信用金庫 ⑤ 信用組合 ⑥ 労働金庫 ⑦ 農業協同組合(漁業協同組合は利用できません。)
フリガナ											
本・支店名(出張所)											(注意事項) 1 ゆうちょ銀行を指定される方は、振込用の店名・店番・口座番号を記入してください。 2 ゆうちょ銀行を指定される方は、預金通帳の写し(名義人・口座番号がわかる部分)を添付してください。 3 外国籍の方(日本語に不安がある方)は、誤振込防止のため、2と同様に預金通帳の写しを添付してください。
本・支店番号											
普通預金口座番号											
フリガナ											
口座名義人											

These are explanations about how to prepare "立替払請求書" (a written request for reimbursement of unpaid wages).

When changing the financial institution for money transfer

When there is any change in the financial institution for money transfer, download the form of "未払賃金の立替払請求者の氏名・住所・振込先金融機関変更届" (a report on changes in the name, address, financial institution for money transfer of a requester of reimbursement of unpaid wages; right) from the JOHAS's website, enter necessary matters and submit it together with required documents. Changes cannot be made by phone or by email.

* See the list of notifications on p.15.

"退職所得の受給に関する申告書・退職所得申告書" (a written statement on receipt of retirement income and written declaration of retirement income)

Reimbursed amount, both for regular wages and for retirement allowances, is treated as retirement income pursuant to the provisions of Article 29-4 of the Act on Special Measures Concerning Taxation and is subject to taxation separately from other income.

However, there are retirement income deductions as follows. If "退職所得の受給に関する申告書・退職所得申告書" (a written statement on receipt of retirement income and written declaration of retirement income) at the bottom of a written request for reimbursement is filled in and the seal or the signature is affixed thereon, a deduction is applied.

Therefore, an eligible person needs to fill in "退職所得の受給に関する申告書・退職所得申告書" (a written statement on receipt of retirement income and written declaration of retirement income), affix the seal thereon and submit it. When a written statement on receipt of retirement income and written declaration of retirement income is not submitted (a written statement and written declaration is not filled in and the seal is not affixed), an amount equivalent to 20% of the reimbursed amount is taxed at source.

When there are any retirement allowances other than the reimbursed amount (such as when retirement benefits are paid under the Smaller Enterprise Retirement Allowance Mutual Aid Scheme or other externally funded retirement allowance scheme), a formal written statement on receipt of retirement income and written declaration of retirement income (available at tax offices and downloadable from the National Tax Agency's website or the JOHAS's website), not a written statement and written declaration at the bottom of a written request for reimbursement, must be submitted together with "退職所得の源泉徴収票・特別徴収票" (a withholding tax and special tax collection form) (copy) for the relevant retirement income.

Due to its title, a written statement on receipt of retirement income and written declaration of retirement income may be considered unnecessary for receiving reimbursement of unpaid regular wages. However, even in the case where retirement allowances have been paid and there are amounts left unpaid only with regard to regular wages, be sure to fill in a written statement and written declaration and affix the seal thereon or sign it.

*1 It is not necessary to enter the personal number, as the Reimbursement System does not use the Social Security and Tax Number System.

*2 See the list of notifications on p.15.

■ How to prepare "退職所得の受給に関する申告書・退職所得申告書" (a written statement on receipt of retirement income and written declaration of retirement income)

1 | Enter the year of retirement.

Enter the year when the requester retired in the column with the description "年分."
e.g.) When having retired in January 2017, enter "2017 (29)."

川崎南税務署長殿 市町村長殿	年分	退職所得の受給に関する申告書・退職所得申告書	提出日	上記立替払請求書記載請求年月日のとおり
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2 | Enter the name of the requester.

Enter the requester's name and affix the seal or the signature.

川崎南税務署長殿 市町村長殿	年分	退職所得の受給に関する申告書・退職所得申告書	提出日	上記立替払請求書記載請求年月日のとおり			
氏名	印 <small>*印鑑を押してください。</small>	退職年月日	年	月	日		
退職した年の1月1日現在の住所	〒	あなたが退職した会社における勤続期間	自	年	月	日	年
現住所	上記立替払請求書記載のとおり		障害者になったことにより退職した事実の有無	有・無			
非居住者の方は国籍名を記入		入国年月日	年	月	日		
退職所得の支払者住所及び名称	所在地	神奈川県川崎市幸区堀川町580番地 ソリッドスクエア内	名称	独立行政法人 労働者健康安全機構			

3 | Enter the address as of January 1 of the year of retirement.

Enter the address as of January 1 of the year when the requester retired.
e.g.) When having retired in 2017, the address as of January 1, 2017, should be entered.

川崎南税務署長殿 市町村長殿	年分	退職所得の受給に関する申告書・退職所得申告書	提出日	上記立替払請求書記載請求年月日のとおり			
氏名	印 <small>*印鑑を押してください。</small>	退職年月日	年	月	日		
退職した年の1月1日現在の住所	〒	あなたが退職した会社における勤続期間	自	年	月	日	年
現住所	上記立替払請求書記載のとおり		障害者になったことにより退職した事実の有無	有・無			
非居住者の方は国籍名を記入		入国年月日	年	月	日		
退職所得の支払者住所及び名称	所在地	神奈川県川崎市幸区堀川町580番地 ソリッドスクエア内	名称	独立行政法人 労働者健康安全機構			

4 | Enter the date of retirement and years of service at the relevant company.

Check "雇入年月日" (the date of employment) and "基準退職日" (the base date of retirement) in the certificate or the confirmation notice, and enter the date on which the requester retired from the company and years of service.

The dates of entering the company and retiring from the company must be the same as those entered as "雇入年月日" (the date of employment) and "基準退職日" (the base date of retirement) in the certificate or the confirmation notice.

When years of service contain any fractions less than a year, enter the rounded-up figure.

e.g.) If having served for 10 years and 15 days, years of service should be 11 years.

提出日	上記立替払請求書記載請求年月日のとおり			「証明書」又は「確認通知書」				
退職年月日	年	月	日	雇入年月日	年	月	日	
あなたが退職した会社における勤続期間	自	年	月	日	⑤ 基準退職日	年	月	日
	至	年	月	日	<small>*1年未満の倍数は取り上げる。</small>			
障害者になったことにより退職した事実の有無	有・無							
入国年月日	年	月	日					

5 | Enter whether the retirement was due to coming to have a disability.

As the retirement was due to bankruptcy, circle " 無 ."

障害者になったことにより退職した事実の有無	有・ 無
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5 | A foreign national should enter the nationality and the date of entry into Japan and submit the following documents.

A foreign national should submit the following documents in order to check whether the person is subject to Japanese taxation, and for ensuring accurate money transfer.

[Required documents (all A to C)]

- A. A copy of the residence card (both sides)
- B. A copy of the passport (a page with a photo and all pages on which dates of entry to Japan and dates of departure from Japan are stated)
- C. A copy of the passbook (the back of the front cover (on which the account holder's name, the account number, the branch name, etc. are printed))

If the fact of satisfying the following requirements can be confirmed with the documents A. and B. above, the taxation system for retirement income is applicable. Therefore, most people will be exempted from taxation. (There may be cases where tax is imposed depending on the amount to be reimbursed and years of service.)

Requirements for being deemed to reside in Japan (as of the base date of retirement)

- (i) Have had an address or a domicile in Japan for one year or longer
- (ii) Staying in Japan at present

When the fact of satisfying these requirements cannot be confirmed, the relevant person is deemed as a non-resident and income tax and special reconstruction income tax (an amount equivalent to 20%) are to be collected at source.

*1 With regard to tax conventions (treaties), separate procedures need to be undertaken.

*2 See the list of notifications on p.15 ("When a foreign national files a request for reimbursement").

非居住者の方は 国籍名を記入	入国年月日	年	月	日
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*** When a worker died**

When a worker died, his/her heir becomes a requester.

In such a case, in the columns of the requester's name and the financial institution's name in "立替払請求書" (a written request for reimbursement), enter the heir's name, date of birth, address, and the name of the financial institution for money transfer. It is not necessary to fill in "退職所得の受給に関する申告書・退職所得申請書" (a written statement on receipt of retirement income and written declaration of retirement income).

When there are multiple heirs, a representative should undertake procedures for requesting reimbursement. Therefore, "代表者選任届出" (a report on selection of a representative), documents proving that the retired worker has died and the requester is his/her heir, and seal registration certificates of all heirs who signed the report on selection of a representative must be attached.

- I System for Reimbursement of Unpaid Wages
- II Eligibility for Receiving Reimbursement of Unpaid Wages
- III Period during which Request for Reimbursement May be Filed
- IV Unpaid Wages Covered under the Reimbursement System
- V Amount to be Reimbursed
- VI Procedures for Filing a Request for Reimbursement
- VII Payment of Reimbursement
- VIII When Reimbursement was Received Illegally
- IX Claim for Compensation for Reimbursed Amount
- X How to Prepare "立替払請求書・退職所得申告書"

< Example of description >

		機構整理番号	
(未払賃金の立替私事業 様式 第 8 号)			
未払賃金の立替払請求書			
賃金の支払の確保等に関する法律第7条の規定に基づき、次のとおり未払賃金の立替払を請求します。 なお、独立行政法人労働者健康安全機構が立替払をした場合は、民法第499条第1項の規定に基づき、その立替払金の額に相当する額の賃金請求権を独立行政法人労働者健康安全機構が代位取得することを承諾します。			
独立行政法人 労働者健康安全機構理事長 殿		請求年月日 2017 年 9 月 1 日	
請求者	フリガナ ケンコウ タロウ	生 年 月 日	
	氏 名 健康 太郎	男 女	51 年 7 月 1 日
	〒 2 1 1 - 0 0 2 1	健康印	大正 昭和 平成
現住所	神奈川県川崎市中原区木月住吉町1番1号 健康安全マンション2号室		
立替払請求金額	百万 拾万 万 千 百 拾 毫	円	電話番号 (044) 431 - 8663
◎立替払金振込先金融機関の指定 (請求者本人名義の普通預金口座に限ります。)			
金融機関名	健康	① 銀行 ② ゆうちょ銀行(郵便局) ③ 信託銀行 ④ 信用金庫 ⑤ 信用組合 ⑥ 労働金庫 ⑦ 農業協同組合(漁業協同組合は利用できません。)	
フリガナ	アンゼン	(注意事項)	
本・支店(支所)名(出張所)	安全	1 ゆうちょ銀行を指定される方は、振込用の店名・店番・口座番号を記入してください。	
本・支店番号	1 2 3	2 ゆうちょ銀行を指定される方は、預金通帳の写し(名義人・口座番号がわかる部分)を添付してください。	
普通預金口座番号	1 2 3 4 5 6 7	3 外国籍の方(日本語に不安がある方)は、誤振込防止のため、2と同様に預金通帳の写しを添付してください。	
フリガナ	ケンコウ タロウ		
口座名義人	健康 太郎		

川崎北 税務署長 殿 市 町 村 長 殿		2017 年分	退職所得の受給に関する申告書・退職所得申告書	
氏 名	健康 太郎	提出日	上記立替払請求書記載請求年月日のとおり	
退職した年の1月1日現在の住所	〒031-0822 青森県八戸市白銀町7丁目7-7	退職年月日	2017 年 6 月 20 日	
現住所	上記立替払請求書記載のとおり	あなたが退職した会社における勤続期間	自 2000 年 4 月 1 日	18 年
非居住者の方は国籍名を記入			至 2017 年 6 月 20 日	*1年未満の端数は切り上げる。
退職所得の支払者の住所及び名称	所在地 神奈川県川崎市中原区木月住吉町1番1号	障害者になったことにより退職した事実の有無	有	無
		名称	独立行政法人 労働者健康安全機構	

- この立替払金のほかに、前に退職手当等の支払を受けたことがある方は、この申告書には記入しないで、税務署に備え付けてある「退職所得の受給に関する申告書(以下「税務署備付申告書」)」に必要事項を記載のうえ提出してください。また、本年中に他に退職手当等の支払を受けたことがある方は、「税務署備付申告書」に支払者が交付した「退職所得の源泉徴収票」を添付して提出してください。
- 1以外の方は、必ず上欄の申告書(太枠欄)に記入、押印してください。
 なお、非居住者(次のいずれかに該当する人。ア 日本国内に住所も居所も有しない人。イ 日本国内に住所がなく、かつ、日本国内に引き続き居所を有している期間が1年に満たない人。)の方は、所得税法及び租税条約に基づく課税となりますので、上欄の申告書に国籍名、入国年月日を記入してください。
- 上欄の申告書に記入がない場合又は「税務署備付申告書」の提出がない場合は、支払金額の20.42%相当額が退職所得に係る源泉徴収税額となります。

※ 請求書の氏名欄は、記名押印することにより代えて、自筆による署名をすることができません。現住所は、番地まで正確に書いてください。住宅団地・アパート・マンション・社宅・宿舍又は寄宿舎の場合は、その名称・棟・号又は寄宿先の氏名を必ず書いてください。

(注意) 立替払の請求ができる期間は、破産、特別清算、再生又は更生については、裁判所の決定があった日から起算して二年間です。

■ How to submit a written request and a certificate, etc. for requesting reimbursement

Fill in "未払賃金の立替払請求書" (a written request for reimbursement of unpaid wages) and "退職所得の受給に関する申告書・退職所得申請書" (a written statement on receipt of retirement income and written declaration of retirement income), and submit their originals without separating the certificate or the confirmation notice, together with documents to be submitted and documents to be attached.

< Address for submission >

211-0021

1-1, Kizukisumiyoshi-cho, Nakahara-ku, Kawasaki-shi, Kanagawa

Examination Division, Japan Organization of Occupational Health and Safety

< Notes >

When a written request for reimbursement contains any deficiency, when there is any error in the name of the financial institution for money transfer, the branch name and branch number or the account number, or when "退職所得の受給に関する申告書・退職所得申請書" (a written statement on receipt of retirement income and written declaration of retirement income) is not filled in, the JOHAS will make inquiries for confirmation, which may cause delay in payment. Therefore, check carefully before submission.

■ List of Notifications for Requesting Reimbursement

Cases where notification is required	Documents to be submitted	Documents to be attached	Notes
When filing a request for reimbursement	A written statement on receipt of retirement income and written declaration of retirement income (at the bottom of a written request for reimbursement) (See p.11)	—	<ul style="list-style-type: none"> Reimbursed amount is treated as retirement income under the Act on Special Measures Concerning Taxation. Be sure to fill in a written statement and written declaration and affix the seal. When a written statement and written declaration is not filled in and the seal is not affixed, an amount equivalent to 20% of the reimbursed amount is taxed at source.
When there is any other retirement income (such as retirement benefits paid under the Smaller Enterprise Retirement Allowance Mutual Aid Scheme)	A written statement on receipt of retirement income and written declaration of retirement income (available at tax offices) (See p.11)	A copy of a withholding tax collection form for the retirement income	<ul style="list-style-type: none"> A written statement and written declaration form may be downloaded from the National Tax Agency's website or the JOHAS's website. It is not necessary to enter the personal number.
When designating JP Bank as a financial institution for money transfer (See p.10)	—	A copy of the savings book	A copy of the savings book (the back of the front cover on which the branch name and branch number for money transfer and the account number are stated)
When a foreign national files a request for reimbursement (See p.10 and p.13)	A written request for reimbursement	<ul style="list-style-type: none"> A copy of the passbook Copies of the residence card (both sides) and the passport 	<ul style="list-style-type: none"> A copy of the passbook (the back of the front cover on which the name of the financial institution, the branch name and branch number, the account number, and the account holder's name, etc. are stated) A copy of the passport (a page with a photo and all pages on which dates of entry to Japan and dates of departure from Japan are stated) (See 6. on p.13) When preferring remittance to an overseas financial institution, additional documents are separately required. Contact the JOHAS for details. (See 6. (5) on p.10)
When changing the financial institution for money transfer	A report on changes in the name, address, financial institution for money transfer of a requester of reimbursement of unpaid wages (See p.11)	A copy of the passbook of the new financial institution	A copy of the passbook of the financial institution for money transfer (the back of the front cover on which the name of the financial institution, the branch name and branch number, the account number and the account holder's name are stated)
When a worker died (See p.13)	A report on selection of a representative	<ul style="list-style-type: none"> Documents proving that the retired worker has died and the requester is his/her heir Seal registration certificates of all heirs who signed the report on selection of a representative 	<ul style="list-style-type: none"> An heir will become a requester. It is not necessary to fill in a written statement on receipt of retirement income and written declaration of retirement income at the bottom of a written request for reimbursement and affix the seal thereon.
When filing a request by using a commonly known name	A written request for reimbursement	A copy of the residence certificate, etc.	Submit a document showing that the name on the residence card and the commonly known name are the same.

* Forms of the documents to be submitted can be downloaded from the JOHAS's website.

Consultation service office for reimbursement of unpaid wages

Consultations mainly on the following are available.

- General consultation on nonpayment of wages upon bankruptcy
- Questions about the System for Reimbursement of Unpaid Wages
- Flow of procedures for filing a request
- How to prepare a written request
- Confirmation of documents to be submitted and documents to be attached for filing a request
- Method of changing the name, address or designated financial institution

Inquiries concerning the details of a concrete request are to be made only by the requester him/herself, in principle. Identity verification may be requested.

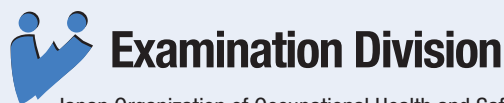
Inquiries on specific payment dates are not responded to.

* A specific payment date is informed by sending a notice of decision and payment of reimbursement.

Consultation method	Come to the JOHAS or make a phone call to the JOHAS (Consultations by email, post or fax are not accepted.)
Consultation service office	Examination Division, Japan Organization of Occupational Health and Safety 1-1, Kizukisumiyoshi-cho, Nakahara-ku, Kawasaki-shi, Kanagawa
Telephone number	044-431-8663
Service hours	9:15 to 17:00 only on weekdays

Telephone consultation services for foreign nationals

Telephone number	0570-001701
Service hours	10:00 to 15:00 (excluding 12:00 to 13:00) only on weekdays



Examination Division
Japan Organization of Occupational Health and Safety

211-0021
1-1, Kizukisumiyoshi-cho,
Nakahara-ku, Kawasaki-shi,
Kanagawa
TEL: 044 (431) 8662
URL: <https://www.johas.go.jp>

