

Act on the Collection, etc. of Insurance Premiums of Labor Insurance

(Act No. 84 of December 9, 1969)

Chapter I General Provisions (Articles 1, 2)

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Supplementary Provisions

Chapter I General Provisions

(Purpose)

Article 1 This Act provides for necessary matters in connection with the establishment and extinction of the insurance relation of labor insurance, the procedures for the payment of labor insurance premiums, the labor insurance administrative affairs associations and other matters, for the efficient operation of the labor insurance businesses.

(Definitions)

Article 2 (1) The term "labor insurance" as used in this Act collectively refers to the industrial accident compensation insurance under the Industrial Accident Compensation Insurance Act (Act No. 50 of 1947; hereinafter referred to as the "Industrial Accident Insurance Act") (hereinafter referred to as the "industrial accident insurance") and the employment insurance under the Employment Insurance Act (Act No. 116 of 1974) (hereinafter referred to as the "employment insurance").

(2) The term "wage" as used in this Act means the wage, salary, allowance, bonus and every other payment to a worker by the employer as remuneration for labor, regardless of the name by which such payment may be called (except for payments by things other than currency which are beyond the scope specified by Order of the Ministry of Health, Labour and Welfare).

- (3) Any matter necessary for the evaluation of payment made by things other than currency as wages is prescribed by the Minister of Health, Labour and Welfare.
- (4) The term "insurance year" as used in this Act means the period commencing on April 1 and ending on March 31 of the following year.

Chapter II Establishment and Extinction of Insurance Relation

(Establishment of Insurance Relation)

Article 3 For business operators of the applicable business set forth in Article 3, paragraph (1) of the Industrial Accident Insurance Act, the insurance relation of labor insurance pertaining to industrial accident insurance in respect of such business (hereinafter referred to as the "insurance relation") is established on the date the business is commenced.

Article 4 For business operators of the applicable business set forth in Article 5, paragraph (1) of the Employment Insurance Act, the insurance relation pertaining to employment insurance in respect of such business is established on the date the business is commenced.

(Notification of Establishment of Insurance Relation)

Article 4-2 (1) The business operators of the business in respect of which the insurance relation has been established pursuant to the provisions of the preceding two Articles, within 10 days from the date of establishment, must notify the government of the date of establishment, the name and address of the business operator, the type of the business, the place where the business is operated and any other matters specified by Order of the Ministry of Health, Labour and Welfare.

(2) The business operators of the business in respect of which the insurance relation has been established, in the case any change is made to the matter specified by Order of the Ministry of Health, Labour and Welfare among the matters prescribed in the preceding paragraph, must notify the government of the change within the period specified by Order of the Ministry of Health, Labour and Welfare.

(Extinction of Insurance Relation)

Article 5 If a business in respect of which the insurance relation has been established is discontinued or terminated, the insurance relation for the business becomes extinct on the day following the date of discontinuance or termination.

Article 6 Deleted

(Grouping of Businesses with Definite Term)

Article 7 If two or more businesses meet the following requirements, the provisions of this Act apply by deeming that all those businesses constitute one single business:

- (i) the businesses are operated by the same business operator;
- (ii) each business has set a definite term of business (hereinafter referred to as the "business with a definite term");
- (iii) the size of each business is the same as or smaller than that specified by Order of the Ministry of Health, Labour and Welfare;
- (iv) each business is operated concurrently with all or a part of other such business; and
- (v) beyond what is set forth in each of the preceding items, the businesses meet any other requirement specified by Order of the Ministry of Health, Labour and Welfare.

(Grouping of Contracted Work)

Article 8 (1) If a business specified by Order of the Ministry of Health, Labour and Welfare is conducted through multiple contracted work, the provisions of this Act apply to the business as one single business, and only the master contractor is deemed to be the business operator thereof.

(2) In the case prescribed in the preceding paragraph, if the master contractor and the subcontractor apply for the application of the provision of the same paragraph to a business pertaining to a contract undertaken by the subcontractor, and obtain the approval of the Minister of Health, Labour and Welfare, the provision of the same paragraph apply by deeming that the subcontractor is the master contractor in respect of the business pertaining to the contract.

(Grouping of Continued Businesses)

Article 9 With regard to two or more businesses operated by the same business operator (limited to businesses other than the businesses with a definite term) and meeting the requirements specified by Order of the Ministry of Health, Labour and Welfare, if the business operator applies for the grouping of the insurance relations already established in respect of the two or more businesses in a single insurance relation, in whole or in part, and obtains the approval of the Minister of Health, Labour and Welfare, the provisions of this Act apply by deeming that all workers employed for the two or more businesses so approved (excluding the insured person of the mariners' insurance provided for in Article 17 of the Mariners Insurance Act (Act No. 73 of 1939)); the same

applies hereinafter) are employed for any single business, among the businesses designated by the Minister of Health, Labour and Welfare. In this case, the insurance relations of the businesses other than the single business designated by the Minister of Health, Labour and Welfare becomes extinct.

Chapter III Procedures for Payment of Labor Insurance Premiums

(Labor Insurance Premiums)

Article 10 (1) The government collects the insurance premiums for the purpose of appropriating to the costs required for the labor insurance businesses.

(2) The insurance premiums collected pursuant to the provisions of the preceding paragraph (hereinafter referred to as the "labor insurance premiums") are as follows:

- (i) general insurance premiums;
- (ii) Class I special enrollment insurance premiums;
- (iii) Class II special enrollment insurance premiums;
- (iii)-2 Class III special enrollment insurance premiums; and
- (iv) stamp insurance premiums

(Amount of General Insurance Premiums)

Article 11 (1) The amount of the general insurance premiums is to be the amount obtained by multiplying the total amount of wages by the insurance premium rate pertaining to the general insurance premiums pursuant to the provisions of Article 12.

(2) The "total amount of wages" referred to in the preceding paragraph mean the total amount of the wages paid to all the workers employed by the business operator for the business.

(3) Notwithstanding the provision of the preceding paragraph, in the case of businesses specified by Order of the Ministry of Health, Labour and Welfare, the amount calculated pursuant to the provisions of Order of the Ministry of Health, Labour and Welfare is deemed as the total amount of wages for the businesses.

Article 11-2 If the business operator of a business in respect of which the insurance relation pertaining to employment insurance has been established employs a senior citizen (meaning a worker at or over the age specified by Order of the Ministry of Health, Labour and Welfare; the same applies hereinafter), as specified by Cabinet Order, the government may regard the amount obtained by reducing, from the amount prescribed in paragraph (1) of the preceding Article, notwithstanding the provision of the same paragraph, the amount not exceeding the amount obtained by multiplying the total

amount of wages paid by the business operator to the senior citizen workers employed for the business (in the case of the businesses specified by Order of the Ministry of Health, Labour and Welfare, the amount calculated pursuant to the provisions of Order of the Ministry of Health, Labour and Welfare; referred to as the "total amount of wages of senior citizens") by the employment insurance rate (if the rate has been changed pursuant to the provisions of paragraph (5) or (8) of the following Article, the changed rate; the same applies hereinafter except for paragraph (4) of the same Article), as the amount of the general insurance premiums pertaining to the business.

(Insurance Premium Rate for General Insurance Premiums)

Article 12 (1) The insurance premium rate for the general insurance premiums are as follows:

- (i) the aggregate of the industrial accident insurance rate and the employment insurance rate, in the case of a business in respect of which the insurance relations of industrial accident insurance and employment insurance have been established;
 - (ii) the industrial accident insurance rate, in the case of a business in respect of which only the insurance relation of industrial accident insurance has been established;
 - (iii) the employment insurance rate, in the case of a business in respect of which only the insurance relation of employment insurance has been established.
- (2) The industrial accident insurance rate is required to be of the value that allows the maintenance of a balanced finance pertaining to the industrial accident insurance business into the future, in light of the payment of insurance proceeds and the services for promoting re-integration into society under the provisions of the Industrial Accident Insurance Act, and as specified by Cabinet Order, the rate is prescribed by the Minister of Health, Labour and Welfare by taking into consideration of the injury rate pertaining to industrial injury (meaning the industrial injury set forth in Article 7, paragraph (1), item (i) of the Industrial Accident Insurance Act; the same applies hereinafter) and commuting injury (meaning the commuting injury set forth in item (ii) of the same paragraph; the same applies hereinafter) during the past three years in respect of all businesses to which the Industrial Accident Insurance Act is applied and the amount of the costs required for the benefit for second medical examination, etc. (meaning the benefit for second medical examination, etc. set forth in item (iii) of the same paragraph; the same applies in the following paragraph and in Article 13), the type and content of the services implemented as the services for promoting re-integration into society and other circumstances.

(3) If the ratio between the payment of insurance proceeds pertaining to employment injury provided for in the Industrial Accident Insurance Act (excluding the lump sum compensation for surviving family paid in the case of Article 16-6, paragraph (1), item (ii) of the Industrial Accident Insurance Act, the insurance benefits pertaining to persons afflicted with a disease caused as a result of having been engaged in a specific job or occupation for a long period which is specified by Order of the Ministry of Health, Labour and Welfare (limited to the persons specified by Order of the Ministry of Health, Labour and Welfare for each type of the businesses specified by Order of the Ministry of Health, Labour and Welfare, taking into consideration of the service period in respect of the business, etc.) (hereinafter referred to as the "insurance benefits pertaining to persons afflicted with a specific disease" in this paragraph and in Article 20, paragraph (1)), and the payment of insurance proceeds pertaining to persons deemed as entitled to receive the payment pursuant to the provision of Article 36, paragraph (1) of the Industrial Accident Insurance Act (hereinafter referred to as the "insured person of Class III special enrollment")) in respect of any business falling under any of the following items during each insurance year of three consecutive insurance years and in respect of which business three years or more have passed, since the establishment of the insurance relation of industrial accident insurance, as of March 31 of the last insurance year of the consecutive three insurance years (hereinafter referred to as the "reference date" in this paragraph), the payment of which has been made during such consecutive three insurance years (in the case of payment of insurance proceeds made as pension or otherwise specified by Order of the Ministry of Health, Labour and Welfare, the amount thereof is calculated pursuant to the provisions of Order of the Ministry of Health, Labour and Welfare; the same applies in Article 20, paragraph (1)), adding the amount of the payments made as the services listed in Article 29, paragraph (1), item (ii) of the Industrial Accident Insurance Act which pertain to industrial injury and which are specified by Order of the Ministry of Health, Labour and Welfare (in the case of payments other than those paid as lump sum payments, the amount thereof is calculated pursuant to the provisions of Order of the Ministry of Health, Labour and Welfare) on one hand, and the amount obtained by multiplying the aggregate of the amount of the general insurance premiums (in the case of the businesses set forth in paragraph (1), item (i), the amount of the portion corresponding to the industrial accident insurance rate prescribed in the preceding paragraph (if such rate has been increased or decreased pursuant to the provision of the paragraph, the increased or decreased rate)) after deducting the amount of the portion corresponding to the non-industrial injury rate (meaning the rate prescribed by the Minister of Health, Labour and Welfare by taking into consideration of the

injury rate pertaining to commuting injury and the amount of the costs required for the benefit for second medical examination, etc. during the past three years in respect of all businesses to which the Industrial Accident Insurance Act is applied, and other circumstances; hereinafter the same applies in this paragraph and in Article 20, paragraph (1)) adding the amount of the Class I special enrollment insurance premiums after deducting the amount of the portion corresponding to the special enrollment non-industrial injury rate (meaning the non-industrial injury rate after deducting the rate determined by the Minister of Health, Labour and Welfare set forth in Article 13; the same applies in each item of Article 20, paragraph (1) and in Article 20, paragraph (2)), by the rate specified by Order of the Ministry of Health, Labour and Welfare by taking into consideration of the costs required for the insurance benefits paid as pension concerning industrial injury, the costs required for the insurance benefits pertaining to persons afflicted with a specific disease, and other circumstances (in Article 20, paragraph (1), item (i) referred to as the "Class I adjustment rate") on the other hand, exceeds eighty-five one-hundredth ($85/100$), or is seventy-five one-hundredth ($75/100$) or less, then the Minister of Health, Labour and Welfare may determine the rate calculated by increasing or decreasing the industrial accident insurance rate prescribed in the preceding paragraph in respect of the business subtracting the off-the-job injury rate, by the rate specified by Order of the Ministry of Health, Labour and Welfare within the scope of forty one-hundredth ($40/100$), to be the industrial accident insurance rate for the insurance year two years following the insurance year in which the reference date of the business is included:

- (i) business employing 100 or more workers;
- (ii) business employing 20 or more but less than 100 workers, in respect of which the value obtained by multiplying the number of the workers by the rate calculated by reducing the non-industrial injury rate from the industrial accident insurance rate prescribed in the preceding paragraph pertaining to the businesses of the same type as the business, is more than the value specified by Order of the Ministry of Health, Labour and Welfare;
- (iii) in addition to the businesses listed in the two preceding items, business with the scale specified by Order of the Ministry of Health, Labour and Welfare.

(4) The employment insurance rate is to be nineteen point five one-thousandth ($19.5/1000$); provided, however, that the rate is to be twenty-one point five one-thousandth ($21.5/1000$) in the case of the businesses falling under any of the following items (excluding item (iii)) (excluding, among businesses listed in items (i) and (ii), the businesses designated by the Minister of Health, Labour and Welfare as the businesses that has no seasonal suspension of business or size reduction of business), or twenty-two point five one-thousandth ($22.5/1000$)

in the case of the businesses listed in item (iii):

(i) business of cultivation of land, planting, growing, harvesting or cutting of plants, or other agro forestry businesses;

(ii) business of breeding animals, capturing or cultivating aquatic plants and animal, or other livestock farming, sericulture or fishery businesses;

(iii) civil engineering or construction business or other businesses for construction, alteration, preservation, repair, modification, demolition or disassembling of structures or preparation thereof;

(iv) business of manufacturing refined sake; and

(v) beyond what is set forth in each preceding item, a business specified by Cabinet Order by taking into consideration of the employment situations, etc. of the insured person covered by short-term employment special provisions prescribed by Article 38, paragraph (1) of the Employment Insurance Act.

(5) The Minister of Health, Labour and Welfare may change the employment insurance rate, after hearing the opinions of the Labor Policy Council and by setting a definite term of one year or less, within the scope of fifteen point five one-thousandth (15.5/1000) to twenty-three point five one-thousandth (23.5/1000) (seventeen point five one-thousandth (17.5/1000) to twenty-five point five one-thousandth (25.5/1000) in the case of the businesses prescribed in the proviso to the preceding paragraph (excluding the businesses listed in item (iii) of the same paragraph), or eighteen point five one-thousandth (18.5/1000) to twenty-six point five one-thousandth (26.5/1000) in the case of the businesses listed in the same item) if, in each fiscal year, the amount obtained by increasing or decreasing the reserve fund of the employment account under the labor insurance special account (referred to as the "reserve fund" in paragraph (7)) at the end of the fiscal year, by the difference between the aggregate of the amount of the collected insurance premiums and the amount of the national treasury contributions prescribed by Article 66, paragraphs (1), (2) and (5) and Article 67 of the Employment Insurance Act, and the amount of the benefits for unemployment, etc. paid pursuant to the provisions of the same Act (hereinafter referred to as the "amount of benefits for unemployment, etc." in this paragraph) comes to exceed the amount equal to twice of the amount of benefits for unemployment, etc. for the fiscal year, or fall below the amount equal to the amount of benefits for unemployment, etc., and the Minister of Health, Labour and Welfare finds it necessary.

(6) The term "amount of the collected insurance premiums" as used in the preceding paragraph means the aggregate of the total of the stamp insurance premiums and the amount calculated by reducing, from the aggregate of the total of the portion corresponding to the employment insurance rate, in the amount of the general insurance premiums pertaining to the businesses set forth in paragraph (1), item (i) (in the case of acknowledging the amount

prescribed in the preceding Article as the amount of the general insurance premiums for the businesses employing senior citizen workers pursuant to the provision of the same Article, the amount calculated by reducing, from the portion corresponding to the employment insurance rate, in the aggregate of the amount of the general insurance premiums and the amount of the senior citizen worker exemptions (meaning the amount to be reduced, pursuant to the provision of the preceding Article, from the amount prescribed by Article 11, paragraph (1); hereinafter the same applies in this paragraph and in Article 30) pertaining to the businesses listed in paragraph (1), item (i), the amount of the senior citizen worker exemptions) and the total of the amount of general insurance premiums pertaining to the businesses set forth in paragraph (1), item (iii) (hereinafter referred to as the "amount of collected general insurance premiums" in this paragraph and paragraph (8)), the amount obtained by multiplying the amount of collected general insurance premiums by the two-service rate (meaning the rate obtained by dividing the rate of three point five one-thousandth ($3.5/1000$) (in the case of the businesses listed in paragraph (4), item (iii), the rate of four point five one-thousandth ($4.5/1000$)) by the employment insurance rate; the same applies in the same Article, paragraph (1)) (referred to as the "amount of collected insurance premiums for appropriation to two-service costs in paragraph (8)").

(7) The Minister of Health, Labour and Welfare, in changing the employment insurance rate pursuant to the provisions of paragraph (5), is to consider the employment and unemployment situations of the insured person prescribed by Article 4, paragraph (1) of the Employment Insurance Act (referred to as the "insured person" in Article 30 and Article 31) and other circumstances, and give due consideration to allow the maintenance of balanced finances pertaining to the employment insurance services, while maintaining the reserve fund in the amount necessary for preventing hindrance to the payment of the benefits for unemployment, etc. under the employment insurance services.

(8) The Minister of Health, Labour and Welfare is to change the employment insurance rate for one year to the rate obtained by reducing from the employment insurance rate the rate of zero point five one-thousandth ($0.5/1000$) if, each fiscal year, the amount obtained by increasing or decreasing the employment stability fund in the employment account under the labor insurance special account at the end of the fiscal year by the difference between the amount of collected insurance premiums for appropriation to two-service costs and the amount appropriated to the costs required for the employment stability services and the human resources development services provided for in the Employment Insurance Act (including the amount transferred or provided to the employment stability fund as prescribed in the

budget) comes to exceed the amount equal to one point five (1.5) times as much as the amount obtained by multiplying the amount of collected general insurance premiums in the fiscal year by the rate obtained by dividing the rate of three point five one-thousandth (3.5/1000) (in the case of the businesses listed in paragraph (4), item (iii), four point five one-thousandth (4.5/1000)) by the employment insurance rate.

- (9) If the employment insurance rate has been changed pursuant to the provisions of the preceding paragraph, the term "fifteen point five one-thousandth (15.5/1000) to twenty-three point five one-thousandth (23.5/1000) " in paragraph (5) is deemed to be replaced with "fifteen one-thousandth (15/1000) to twenty-three one-thousandth (23/1000)", the term "seventeen point five one-thousandth (17.5/1000) to twenty-five point five one-thousandth (25.5/1000)" with "seventeen one-thousandth (17/1000) to twenty-five one-thousandth (25/1000)", and the term "eighteen point five one-thousandth (18.5/1000) to twenty-six point five one-thousandth (26.5/1000) " with "eighteen one-thousandth (18/1000) to twenty-six one-thousandth (26/1000)"; and the term "three point five one-thousandth (3.5/1000)" in paragraph (6) is deemed to be replaced with "three one-thousandth (3/1000)", and the term "four point five one-thousandth (4.5/1000)" with "four one-thousandth (4/1000)."

(Special Provisions for Industrial Accident Insurance Rate)

Article 12-2 In the case under paragraph (3) of the preceding Article, if a business operator employing the number of workers specified by Order of the Ministry of Health, Labour and Welfare or less has taken the measures specified by Order of the Ministry of Health, Labour and Welfare to secure safety or health of the workers employed for the business during any insurance year of three consecutive insurance years, and the business operator submits a written application stating the intention to apply for the application of the provision of this Article in respect of the industrial accident insurance rate pertaining to the business and other matters specified by Order of the Ministry of Health, Labour and Welfare within six months from the first day of the insurance year following any insurance year during which the measures were taken, then the provisions of the same paragraph apply to the industrial accident insurance rate prescribed in the same paragraph for the insurance year two years following the last insurance year of the consecutive three insurance years, by replacing the term "forty one-hundredth (40/100)" in the same paragraph with "forty-five one-hundredth (45/100)."

(Amount of Class I Special Enrollment Insurance Premiums)

Article 13 The amount of the Class I special enrollment insurance premiums is to be the amount obtained by multiplying the total of the amounts specified by

Order of the Ministry of Health, Labour and Welfare for the persons deemed as entitled to receive the insurance benefit pursuant to the provision of Article 34, paragraph (1) of the Industrial Accident Insurance Act, by taking into consideration of the basic daily benefit amount set forth in item (iii) of the same paragraph and other circumstances, by the rate obtained by reducing from the rate identical to the industrial accident insurance rate prescribed by Article 12, paragraph (2) (if the rate has been increased or decreased pursuant to the same Article, paragraph (3), the increased or decreased rate) for the businesses pertaining to those persons, the rate prescribed by the Minister of Health, Labour and Welfare by taking into consideration of the amount of the costs required for the benefit for second medical examination, etc. during the past three years in respect of all businesses to which the Industrial Accident Insurance Act is applied (hereinafter referred to as the "Class I special enrollment insurance premium rate").

(Amount of Class II Special Enrollment Insurance Premiums)

- Article 14 (1) The amount of the Class II special enrollment insurance premiums is to be the amount obtained by multiplying the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare for the persons deemed as entitled to be covered by the industrial accident insurance pursuant to the provision of Article 35, paragraph (1) of the Industrial Accident Insurance Act (referred to as the "insured person of Class II special enrollment" in the following paragraph), by taking into consideration of the basic daily benefit amount set forth in paragraph (1), item (vi) of the same Article and other circumstances, by the rate prescribed by the Minister of Health, Labour and Welfare by taking into consideration of the injury rate pertaining to industrial injury and commuting injury for the businesses of the same type as or similar type to those set forth in Article 33, item (iii) of the Industrial Accident Insurance Act or the businesses conducting the works of the same type as or similar type to those set forth in the same Article, item (v) (in case of the persons specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 35, paragraph (1) of the Industrial Accident Insurance Act, the injury rate pertaining to industrial injury for the business of the same or similar type or the business conducting those works of the same or similar type), the type and content of the services implemented as the services for promoting re-integration into society and other circumstances (hereinafter referred to as the "Class II special enrollment insurance premium rate").
- (2) The Class II special enrollment insurance premium rate must be of the value that allows the maintenance of balanced finances pertaining to the industrial accident insurance services into the future, in light of the necessary costs of the payment of insurance proceeds pertaining to the insured person of Class II

special enrollment and of the services for promoting re-integration into society.

(Amount of Class III Special Enrollment Insurance Premiums)

Article 14-2 (1) The amount of the Class III special enrollment insurance premiums is to be the amount obtained by multiplying the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare by taking into consideration of the basic daily benefit amount set forth in Article 34, paragraph (1), item (iii), which applies mutatis mutandis to the insured person of Class III special enrollment pursuant to Article 36, paragraph (1), item (ii) of the Industrial Accident Insurance Act and other circumstances, by the rate prescribed by the Minister of Health, Labour and Welfare by taking into consideration of the injury rate pertaining to industrial injury and commuting injury for the businesses of the same type as or similar type to those in which the persons listed in Article 33, item (vi) or (vii) of the Industrial Accident Insurance Act are engaged and which are operated within the jurisdiction where this Act is effective, the type and content of the services implemented as the services for promoting re-integration into society and other circumstances (hereinafter referred to as the "Class III special enrollment insurance premium rate").

(2) The provisions of the preceding Article, paragraph (2) apply mutatis mutandis to the Class III special enrollment insurance premium rate. In this case, the term "the insured person of Class II special enrollment" in the same paragraph is deemed to be replaced with "the insured person of Class III special enrollment."

(Payment of Estimated Insurance Premiums)

Article 15 (1) Business operators must pay the following labor insurance premiums each insurance year, with a written declaration stating the amount of the labor insurance premiums and other matters specified by Order of the Ministry of Health, Labour and Welfare, within 40 days from June 1 of the insurance year (in the case of the business in respect of which the insurance relation is established in the midst of an insurance year, within 50 days from the day on which the insurance relation is established (for Class I special enrollment insurance premiums pertaining to businesses which have obtained the approval set forth in Article 34, paragraph (1) of the Industrial Accident Insurance Act in the midst of an insurance year and Class III special enrollment insurance premiums pertaining to businesses which have obtained the approval set forth in Article 36, paragraph (1) of the Industrial Accident Insurance Act in the midst of an insurance year, the day on which the approval is obtained, respectively)):

(i) for businesses other than the businesses listed in the following item and in

- item (iii), the general insurance premiums calculated by multiplying the prospective amount of the total wages (if the amount includes a fraction less than one thousand yen, the fraction is rounded down; the same applies hereinafter) pertaining to all workers employed during the insurance year (in the case of establishment of the insurance relation in the midst of an insurance year, all workers employed during the period from the day on which the insurance relation is established to the end of the insurance year) (the amount of total wages pertaining to all workers employed during the immediately preceding insurance year, for the case prescribed as such in Order of the Ministry of Health, Labour and Welfare), by the insurance premium rate pertaining to the general insurance premiums pursuant to the provisions of Article 12 (hereinafter referred to as the "general insurance premium rate") for the businesses
- (ii) for businesses pertaining to the approval set forth in Article 34, paragraph (1) of the Industrial Accident Insurance Act or businesses pertaining to the approval set forth in Article 36, paragraph (1) of the Industrial Accident Insurance Act, the following labor insurance premiums:
- (a) for businesses pertaining to the approval prescribed by Article 34, paragraph (1) of the Industrial Accident Insurance Act (excluding the businesses prescribed in sub-item (c)), the general insurance premiums calculated pursuant to the rule in the preceding item in respect of the prospective amount of total wages pertaining to all workers employed for the business, and Class I special enrollment insurance premiums calculated by multiplying the prospective amount of the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 13 for the insurance year (if the amount includes a fraction less than one thousand yen, the fraction is rounded down; the same applies hereinafter) (the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in the same Article for the immediately preceding insurance year, in the case prescribed as such in Order of the Ministry of Health, Labour and Welfare; the same applies in sub-item (c)), by the Class I special enrollment insurance rate for the business;
- (b) for businesses pertaining to the approval prescribed by Article 36, paragraph (1) of the Industrial Accident Insurance Act (excluding the businesses prescribed in sub-item (c)), the general insurance premiums calculated pursuant to the rule in the preceding item in respect of the prospective amount of total wages pertaining to all workers employed for the business, and Class III special enrollment insurance premiums calculated by multiplying the prospective amount of the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare

set forth in paragraph (1) of the preceding Article for the insurance year (if the amount includes a fraction less than one thousand yen, the fraction is rounded down; the same applies hereinafter) (the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in the same paragraph for the immediately preceding insurance year, in the case prescribed as such in Order of the Ministry of Health, Labour and Welfare; the same applies in sub-item (c)), by the Class III special enrollment insurance rate for the business;

(c) for businesses pertaining to the approval prescribed by Article 34, paragraph (1) of the Industrial Accident Insurance Act and the approval prescribed by Article 36, paragraph (1) of the Industrial Accident Insurance Act, the general insurance premiums calculated pursuant to the rule in the preceding item in respect of the prospective amount of total wages pertaining to all workers employed for the business, and Class I special enrollment insurance premiums calculated pursuant to the rule in the provision of sub-item (a) in respect of the prospective amount of the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 13 for the insurance year and Class III special enrollment insurance premiums calculated pursuant to the rule in the provision of sub-item (b) in respect of the prospective amount of the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in paragraph (1) of the preceding Article for the insurance year;

(iii) for businesses pertaining to the approval prescribed by Article 35, paragraph (1) of the Industrial Accident Insurance Act, Class II special enrollment insurance premiums calculated by multiplying the prospective amount of the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 14, paragraph (1) for the insurance year (if the amount includes a fraction less than one thousand yen, the fraction is rounded down; the same applies hereinafter) (the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in the same paragraph for the immediately preceding insurance year, in the case prescribed as such in Order of the Ministry of Health, Labour and Welfare), by the Class II special enrollment insurance rate for the business.

(2) For businesses with a definite term, notwithstanding the provision of the preceding paragraph, the business operator must pay the following labor insurance premiums, together with a written declaration stating the amount of the labor insurance premiums and other matters specified by Order of the Ministry of Health, Labour and Welfare, within 20 days from the day on which the insurance relation is established (in the case of Class I special enrollment

insurance premiums pertaining to a business for which the approval set forth in Article 34, paragraph (1) of the Industrial Accident Insurance Act is obtained on and after the day following the day on which the insurance relation is established, the day on which the approval is obtained).

- (i) for businesses prescribed in item (i) of the preceding paragraph, the general insurance premiums calculated by multiplying the prospective amount of total wages pertaining to all workers employed for the business during the whole period pertaining to the insurance relation by the general insurance premium rate for the business;
 - (ii) for businesses prescribed in item (ii), sub-item (a) of the preceding paragraph, the general insurance premiums calculated pursuant to the rule in the provision of the preceding item in respect of the prospective amount of total wages pertaining to all workers employed for the business, and Class I special enrollment insurance premiums calculated by multiplying the prospective amount of the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 13 for the whole period pertaining to the approval set forth in Article 34, paragraph (1) of the Industrial Accident Insurance Act by the Class I special enrollment insurance premium rate for the business; and
 - (iii) for businesses prescribed in item (iii) of the preceding paragraph, Class II special enrollment insurance premiums calculated by multiplying the prospective amount of the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 14, paragraph (1) for the whole period pertaining to the insurance relation by the Class II special enrollment insurance rate for the business.
- (3) If the business operator fails to submit the written declaration set forth in the preceding two paragraphs, or the government finds that there are errors in the entries in the written declaration, the government determines the amount of the labor insurance premiums and give notice thereof to the business operator.
- (4) A business operator who has received the notice pursuant to the provisions of the preceding paragraph, if the amount of the labor insurance premiums paid is in short of the labor insurance premiums determined by the government, must pay for the shortfall, or if no labor insurance premiums have been paid, must pay the labor insurance premiums determined by the government, within 15 days from the day on which the notice is received.

Article 15-2 The amount of the general insurance premiums, in the labor insurance premiums payable pursuant to the provisions of paragraph (1) or (2) of the preceding Article by the business operator of a business employing senior citizen workers for which the amount prescribed by Article 11-2 is regarded as the amount of the general insurance premiums pursuant to the

provision of the same Article (hereinafter referred to as the "businesses pertaining to senior citizen worker exemptions" in Article 19-2 and Article 30), as specified by Cabinet Order and notwithstanding the provisions of paragraph (1), item (i) or (ii), or paragraph (2), item (i) or (ii) of the same Article, is to be the amount obtained by reducing from the amount listed in each item, the amount not exceeding the amount obtained by multiplying the prospective amount of total wages of senior citizen workers (if the amount includes a fraction less than one thousand yen, the amount after calculating and discarding the fraction pursuant to the provisions of Order of the Ministry of Health, Labour and Welfare; hereinafter the same applies in this Article and in Article 19-2) pertaining to the senior citizen workers employed during the insurance year (the senior citizen workers employed during the period from the establishment of the insurance relation to the end of the insurance year in the case the insurance relation is established in the midst of an insurance year) (the amount of total wages of senior citizen workers pertaining to the senior citizen workers employed during the immediately preceding insurance year, in the case prescribed as such in Order of the Ministry of Health, Labour and Welfare), by the employment insurance rate.

(Payment of Increased Estimated Insurance Premiums)

Article 16 If the prospective amount of total wages prescribed by Article 15, paragraph (1) or (2), the prospective amount of the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 13, the prospective amount of the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 14, paragraph (1), or the prospective amount of the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 14-2, paragraph (1), increases and the requirements specified by Order of the Ministry of Health, Labour and Welfare are met, the business operator must pay the difference between the amount of the labor insurance premiums based on the increased prospective amount and the amount of the labor insurance premiums already paid, with the written declaration stating the amount of the difference and other matters specified by Order of the Ministry of Health, Labour and Welfare, within 30 days from that date.

(Additional Collection of Estimated Insurance Premiums)

Article 17 (1) If the government increases the general insurance premium rate, the Class I special enrollment insurance premium rate, the Class II special enrollment insurance premium rate, or the Class III special enrollment insurance premium rate, it additionally collects the relevant labor insurance premiums.

(2) When the government additionally collects labor insurance premiums pursuant to the provisions of the preceding paragraph, it must notify the business operators of the amount of the labor insurance premiums payable by each business operator by designating the payment due date pursuant to the provisions of Order of the Ministry of Health, Labour and Welfare.

(Delayed Payment of Estimated Insurance Premiums)

Article 18 Pursuant to the provisions of Order of the Ministry of Health, Labour and Welfare, the government, at the request of the business operator, may allow delayed payment of the labor insurance premiums payable by the business operator pursuant to the provisions of Article 15, Article 16 and the preceding Article.

(Final Insurance Premiums)

Article 19 (1) Business operators must submit each insurance year a written declaration stating the amount of the following labor insurance premiums and other matters specified by Order of the Ministry of Health, Labour and Welfare within 40 days from June 1 of the following insurance year (in the case of extinction of the insurance relation in the midst of an insurance year, within 50 days from the day on which the insurance relation becomes extinct (in the case of Class I special enrollment insurance premiums pertaining to the businesses for which the approval set forth in Article 34, paragraph (1) of the Industrial Accident Insurance Act is revoked in the midst of an insurance year and Class III special enrollment insurance premiums pertaining to the businesses for which the approval set forth in Article 36, paragraph (1) of the Industrial Accident Insurance Act is revoked in the midst of an insurance year, the day on which the approval is revoked, respectively; the same applies in paragraph (3))).

(i) for businesses prescribed in Article 15, paragraph (1), item (i), the general insurance premiums calculated by multiplying the total amount of wages pertaining to all workers employed during the insurance year (in the case of establishment or extinction of the insurance relation in the midst of an insurance year, all workers employed during the period the insurance relation existed during the insurance year), by the general insurance premium rate in respect of the business;

(ii) for businesses prescribed in Article 15, paragraph (1), item (ii), the following labor insurance premiums:

(a) for businesses prescribed in Article 15, paragraph (1), item (ii), sub-item (a), the general insurance premiums calculated pursuant to the rule in the preceding item in respect of the total amount of wages pertaining to all workers employed for the business, and Class I special enrollment

- insurance premiums calculated by multiplying the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 13 for the insurance year, by the Class I special enrollment insurance premium rate for the business;
- (b) for businesses prescribed by Article 15, paragraph (1), item (ii), sub-item (b), the general insurance premiums calculated pursuant to the rule in the preceding item in respect of the total amount of wages pertaining to all workers employed for the business, and Class III special enrollment insurance premiums calculated by multiplying the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 14-2, paragraph (1) for the insurance year, by the Class III special enrollment insurance premium rate in respect of the business;
- (c) for businesses prescribed in Article 15, paragraph (1), item (ii), sub-item (c), the general insurance premiums calculated pursuant to the rule in the preceding item in respect of the total amount of wages pertaining to all workers employed for the business, and Class I special enrollment insurance premiums calculated pursuant to the rule in sub-item (a) in respect of the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 13 for the insurance year and Class III special enrollment insurance premiums calculated pursuant to the rule in sub-item (b) in respect of the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 14-2, paragraph (1) for the insurance year;
- (iii) for businesses prescribed in Article 15, paragraph (1), item (iii), Class II special enrollment insurance premiums calculated by multiplying the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 14, paragraph (1) for the insurance year, by the Class II special enrollment insurance rate for the business.
- (2) For businesses with a definite term, notwithstanding the provisions of the preceding paragraph, the business operator must submit a written declaration stating the amount of the following labor insurance premiums and other matters specified by Order of the Ministry of Health, Labour and Welfare within 50 days from the day on which the insurance relation becomes extinct (in the case of Class I special enrollment insurance premiums pertaining to a business for which the approval prescribed in Article 34, paragraph (1) of the Industrial Accident Insurance Act is revoked prior to the day on which the insurance relation becomes extinct, the day on which the approval is revoked; the same applies in the following paragraph):
- (i) for businesses prescribed in Article 15, paragraph (1), item (i), the general insurance premiums calculated by multiplying the total amount of wages pertaining to all workers employed during the whole period pertaining to the

- insurance relation, by the general insurance premium rate for the business;
- (ii) for businesses prescribed in Article 15, paragraph (1), item (ii), sub-item (a), the general insurance premiums calculated pursuant to the rule in the preceding item in respect of the total amount of wages pertaining to all workers employed for the business, and Class I special enrollment insurance premiums calculated by multiplying the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 13 for the whole period pertaining to the approval prescribed in Article 34, paragraph (1) of the Industrial Accident Insurance Act, by the Class I special enrollment insurance premium rate for the business;
- (iii) for businesses prescribed in Article 15, paragraph (1), item (iii), Class II special enrollment insurance premiums calculated by multiplying the total of the amounts specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 14, paragraph (1) for the whole period pertaining to the insurance relation, by the Class II special enrollment insurance premium rate for the business.
- (3) If the amount of the labor insurance premiums paid is in short of the labor insurance premiums prescribed in the preceding two paragraphs, the business operator must pay the shortfall, or, if no labor insurance premiums have been paid, pay the labor insurance premiums prescribed in the preceding two paragraphs, with the written declaration prescribed in the preceding two paragraphs, within 40 days from June 1 of the following insurance year in the case of businesses other than the businesses with a definite term (in the case of extinction of the insurance relation in the midst of an insurance year, within 50 days from the day the insurance relation becomes extinct), or within 50 days from the day on which the insurance relation becomes extinct in the case of businesses with a definite term.
- (4) If the business operator fails to submit the written declaration set forth in paragraph (1) or (2), or the government finds any error in the entries in the written declaration, the government is to decide the amount of the labor insurance premiums and give notice thereof to the business operator.
- (5) The business operator that has received the notice pursuant to the provision of the preceding paragraph, if the amount of the labor insurance premiums paid is in short of the labor insurance premiums decided by the government pursuant to the provisions of the same paragraph, must pay the shortfall, or if no labor insurance premiums have been paid, pay the labor insurance premiums decided by the government pursuant to the provisions of the preceding paragraph, within 15 days from the day on which the notice is received; provided, however, that the provisions of this paragraph do not apply if the requirements specified by Order of the Ministry of Health, Labour and Welfare are met.

(6) If the amount of the labor insurance premiums paid by the business operator exceeds the amount of the labor insurance premiums set forth in paragraph (1) or (2) (if the amount of the labor insurance premiums is decided by the government pursuant to the provision of paragraph (4), the amount decided; hereinafter referred to as the "amount of final insurance premiums"), the government, pursuant to the provisions of Order of the Ministry of Health, Labour and Welfare, is to appropriate the exceeding amount to the labor insurance premiums for the following insurance year, the labor insurance premiums in arrears, or to any other amount to be collected pursuant to the provisions of this Act, or refund that amount.

Article 19-2 The amount of the general insurance premiums, among the labor insurance premiums stated in the written declaration which the business operator of the businesses pertaining to senior citizen worker exemptions is required to submit pursuant to the provision of paragraph (1) or (2) of the preceding Article, as specified by Cabinet Order and notwithstanding the provision of paragraph (1), item (i) or (ii), or paragraph (2), item (i) or (ii) of the preceding Article, is to be the amount obtained by reducing from the amount listed in each item, the amount not exceeding the amount obtained by multiplying the total amount of wages of senior citizen workers pertaining to the senior citizen workers employed during the insurance year (in the case of establishment or extinction of the insurance relation in the midst of an insurance year, the senior citizen workers employed during the period the insurance relation existed during such insurance year), by the employment insurance rate.

(Special Provisions for Final Insurance Premiums)

Article 20 (1) If a business with a definite term in respect of which the insurance relation pertaining to industrial accident insurance has been established and which is specified by Order of the Ministry of Health, Labour or Welfare falls under any of the following items, notwithstanding the provisions of Article 11, paragraph (1), the government may determine the amount obtained by increasing or decreasing the amount of final insurance premiums pertaining to the general insurance premiums for the business, by the amount obtained by multiplying the amount reducing from the amount of final insurance premiums (in the case the amount pertains to the general insurance premiums for the businesses set forth in Article 12, paragraph (1), item (i), the amount of the portion corresponding to the industrial accident insurance rate for the business) the amount of the portion corresponding to the non-industrial injury rate, by the rate specified by Order of the Ministry of Health, Labour and Welfare within the scope of forty one-hundredth (40/100), to be the amount of

the general insurance premiums for the business:

- (i) when the ratio between the payment of insurance proceeds concerning industrial injury provided for in the Industrial Accident Insurance Act prior to the day on which three months have elapsed from the day the business is terminated (excluding the lump sum compensation for surviving family paid in case of Article 16-6, paragraph (1), item (ii) of the Industrial Accident Insurance Act and the payment of insurance proceeds pertaining to persons afflicted with a specific disease), adding the amount of the benefits specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 12, paragraph (3) on one hand, and the amount of final insurance premiums pertaining to the general insurance premiums (in the case of the businesses set forth in paragraph (1), item (i) of the same Article, the amount of the portion corresponding to the industrial accident insurance rate; the same applies in the following item) after deducting the amount of the portion corresponding to the non-industrial injury rate, adding the amount of final insurance premiums pertaining to Class I special enrollment insurance premiums after deducting the amount of the portion corresponding to the special enrollment non-industrial injury rate, multiplied by the Class I adjustment rate on the other hand, exceeds eighty-five one-hundredth (85/100), or is seventy-five one-hundredth (75/100) or less, and the ratio does not change on and after that date, or the ratio is found not to fluctuate beyond the scope specified by Order of the Ministry of Health, Labour and Welfare; or
- (ii) excluding the cases falling under the preceding item, when the ratio between the amount of payment of insurance proceeds concerning employment injury provided for in the Industrial Accident Insurance Act prior to the day on which 9 months have elapsed from the day the business is terminated (excluding the lump sum compensation for surviving family paid in the case of Article 16-6, paragraph (1), item (ii) of the Industrial Accident Insurance Act and the payment of insurance proceeds pertaining to persons afflicted with a specific disease), adding the amount of the benefits specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 12, paragraph (3) on one hand, and the amount of final insurance premiums pertaining to the general insurance premiums after deducting the amount of the portion corresponding to the non-industrial injury rate, adding the amount of final insurance premiums concerning Class I special enrollment insurance premiums after deducting the amount of the portion corresponding to the special enrollment non-industrial injury rate, multiplied by the Class II adjustment rate (meaning the rate specified by Order of the Ministry of Health, Labour and Welfare by taking into consideration of the costs required for the payment of insurance proceeds made as pension concerning

industrial injury, the costs required for the payment of insurance proceeds pertaining to persons afflicted with a specific disease, the costs required for the payment of insurance proceeds concerning industrial injury pertaining to businesses with a definite term paid on and after the day nine months have elapsed from the day the business is terminated, and other circumstances) on the other hand, exceeds eighty-five one-hundredth (85/100), or is seventy-five one-hundredth (75/100) or less.

- (2) The provisions of the preceding paragraph apply mutatis mutandis to the amount of final insurance premiums pertaining to Class I special enrollment insurance premiums. In this case, the term "Article 11, paragraph (1)" in the provisions other than that of each item listed in the same paragraph is deemed to be replaced with "Article 13", and the term "non-industrial injury rate" with "special enrollment non-industrial injury rate".
- (3) If the government increases or decreases the amount of the labor insurance premiums pursuant to the provisions of paragraph (1) (including as applied mutatis mutandis pursuant to the preceding paragraph), the government, pursuant to the provisions of Order of the Ministry of Health, Labour and Welfare, is to collect the difference between the amount of the increased or decreased labor insurance premiums and the amount of final insurance premiums, and appropriate the collected amount to the labor insurance premiums in arrears or to any other amount to be collected pursuant to the provisions of this Act, or refund the amount.
- (4) The provisions of Article 17, paragraph (2) apply mutatis mutandis to the cases where the difference is collected pursuant to the provisions of the preceding paragraph.

(Surcharges)

- Article 21 (1) If a business operator must pay the labor insurance premiums or any shortfall thereof pursuant to the provisions of Article 19, paragraph (5), the government is to collect the surcharges in the amount obtained by multiplying the amount payable (if the amount includes a fraction less than one thousand yen, the fraction is rounded down) by ten one-hundredth (10/100); provided, however, that this does not apply to the cases where the business operator must pay the labor insurance premiums or any shortfall thereof pursuant to the provisions of the same paragraph due to a natural disaster or other compelling reasons.
- (2) Notwithstanding the provisions of the preceding paragraph, the surcharges prescribed in the same paragraph will not be collected if the labor insurance premiums or any shortfall thereof prescribed in the same paragraph is less than one thousand yen.
 - (3) The provision of Article 17, paragraph (2) apply mutatis mutandis to the

cases where the surcharges are collected pursuant to the provisions of paragraph (1).

(Payment through Account Transfer)

Article 21-2 (1) If the business operator requests to entrust the payment of the labor insurance premiums other than the stamp insurance premiums made by means of the repayment of deposit and using the repaid money (hereinafter merely referred to as the "labor insurance premiums" in this Article) (limited to those specified by Order of the Ministry of Health, Labour and Welfare), to a financial institution at which the business operator has its deposit account, the government may approve the request only if the payment is deemed certain and the approval of the request is found to be advantageous for the collection of labor insurance premiums.

(2) If the payment due date of the labor insurance premiums pertaining to the business operator that has obtained the approval set forth in the preceding paragraph comes concurrently with the submission due date of the written declaration required to be attached to the payment pursuant to the provisions of this Chapter, and the labor insurance premiums are paid on or before the day specified by Order of the Ministry of Health, Labour and Welfare, the provisions of Article 26 and Article 27 apply, even if the payment is made after the payment due date, by deeming that the payment has been made within the payment due date.

(Amount of Stamp Insurance Premiums)

Article 22 (1) The amount of the stamp insurance premiums per person per diem for the insured person who is a day laborer prescribed in Article 43, paragraph (1) of the Employment Insurance Act (hereinafter referred to as the "insured person who is a day laborer") is as follows.

(i) one hundred seventy six yen for a person whose daily wage amount is 11,300 yen or more;

(ii) one hundred forty six yen for a person whose daily wage amount is 8,200 yen or more and less than 11,300 yen; and

(iii) ninety six yen for a person whose daily wage amount is less than 8,200 yen

(2) The Minister of Health, Labour and Welfare, if they have changed the employment insurance rate pursuant to the provisions of Article 12, paragraph (5), is to change the amount of the stamp insurance premiums set forth in item (i) of the preceding paragraph (in the case the amount has been changed pursuant to the provisions of this paragraph or paragraph (4), the changed amount; hereinafter referred to as the "Level I daily insurance premium amount"), the amount of the stamp insurance premiums set forth in item (ii) of the preceding paragraph (in the case the amount has been changed pursuant to

the provisions of this paragraph or paragraph (4), the changed amount; hereinafter referred to as the "Level II daily insurance premium amount") and the amount of the stamp insurance premiums set forth in item (iii) of the preceding paragraph (in the case the amount has been changed pursuant to the provisions of this paragraph or paragraph (4), the changed amount; hereinafter referred to as the "Level III daily insurance premium amount"), pursuant to the provisions of the following paragraph.

- (3) In the case referred to in the preceding paragraph, Level I daily insurance premium amount, Level II daily insurance premium amount and Level III daily insurance premium amount, for one insured person who is a day laborer, are to be changed to the amount calculated based on the standards specified by Order of the Ministry of Health, Labour and Welfare, so that the balance between the amount of the labor insurance premiums payable pursuant to the provisions of Article 30, paragraphs (1) and (3) before and after the changes are made to the daily insurance premium amount is maintained.
- (4) The Minister of Health, Labour and Welfare, in changing the Level I daily benefit amount, the Level II daily benefit amount and the Level III daily benefit amount prescribed in Article 49, paragraph (1) of the Employment Insurance Act pursuant to the provisions of the same paragraph, is to change the Level I daily insurance premium amount, the Level II daily insurance premium amount and the Level III daily insurance premium amount in proportion to the ratio of changes to the Level I daily benefit amount, the Level II daily benefit amount and the Level III daily benefit amount prescribed in the same paragraph, respectively.
- (5) If, at the end of each month, the difference between the amount obtained by multiplying the amount corresponding to the total amount of the stamp insurance premiums already collected by the rate specified by Order of the Ministry of Health, Labour and Welfare, and the amount corresponding to two-thirds of the total amount of the benefits for unemployment etc. pertaining to the insured person who is a day laborer already paid pursuant to the provisions of the Employment Insurance Act, is found to be less than the amount corresponding to one half of the amount of the benefits for unemployment etc. pertaining to the insured person who is a day laborer to be paid pursuant to the provisions of the same Act during six months from the month following that month, and the procedures for changing the amount of the stamp insurance premiums cannot be taken due to the close of the Diet or the dissolution of the House of Representatives and it is urgently necessary, the Minister of Health, Labour and Welfare, after hearing the opinions of the Labor Policy Council, may change the Level I daily insurance premium amount, the Level II daily insurance premium amount, and the Level III daily insurance premium amount.

(6) In the case referred to in the preceding paragraph, the Minister of Health, Labour and Welfare must take procedures for changing the Level I daily insurance premium amount, the Level II daily insurance premium amount and the Level III daily insurance premium amount at the following Diet. In this case, if no resolution is made at the Diet in respect of the change within one year from the day on which the change pursuant to the provisions of the same paragraph is made, the Level I daily insurance premium amount, the Level II daily insurance premium amount and the Level III daily insurance premium amount as changed pursuant to the provisions of the same paragraph are deemed to be changed to the Level I daily insurance premium amount, the Level II daily insurance premium amount and the Level III daily insurance premium amount prior to the change by the same paragraph, effective as of the day on which one year has elapsed from the day the change was made.

(Payment of Stamp Insurance Premiums)

Article 23 (1) The business operator (in the case the master contractor is deemed as the business operator pursuant to the provisions of Article 8, paragraph (1) or (2), the subcontractor employing an insured person who is a day laborer other than the workers employed by the master contractor, among the workers pertaining to the business, in respect of the stamp insurance premiums pertaining to the insured person who is a day laborer; hereinafter the same applies in this Article to Article 25, Article 30, Article 31, Article 42, Article 43, and Article 46) must pay the stamp insurance premiums pertaining to the insured person who is a day laborer each time the business operator pays wages to the person.

(2) The payment of the stamp insurance premiums pursuant to the provision of the preceding paragraph must be made by the business operator by affixing the employment insurance stamp on the insurance record book for the insured person who is a day laborer (hereinafter referred to as the "insurance record book for insured person who is a day laborer") issued for the insured person who is a day laborer pursuant to the provisions of Article 44 of the Employment Insurance Act and putting a cancellation mark on the stamp.

(3) If the business operator, pursuant to the provisions of Order of the Ministry of Health, Labour and Welfare, has installed a stamp insurance premium payment register (meaning an instrument designated by the Minister of Health, Labour and Welfare pursuant to the provisions of Order of the Ministry of Health, Labour and Welfare as having no problem in preserving the stamp insurance premiums and equipped with a stamp that produces an imprint in the form specified by Order of the Ministry of Health, Labour and Welfare (hereinafter referred to as the "payment stamp"; the same applies hereinafter) subject to approval of the Minister of Health, Labour and Welfare,

notwithstanding the provision of the preceding paragraph, the business operator may pay the stamp insurance premiums by imprinting the payment stamp, with clear indication of the amount corresponding to the amount of the stamp insurance premiums payable, on the insurance record book for an insured person who is a day laborer possessed by the insured person who is a day laborer by using the stamp insurance premiums payment register.

- (4) If the business operator that has obtained the approval set forth in the preceding paragraph violates a provision of this Act or the Employment Insurance Act, or any Order of the Ministry of Health, Labour and Welfare based on those laws, the Minister of Health, Labour and Welfare may revoke the approval set forth in the same paragraph.
- (5) Necessary matters concerning the method of payment of the stamp insurance premiums pursuant to the provisions of paragraph (3) are specified by Order of the Ministry of Health, Labour and Welfare.
- (6) The business operator in employing an insured person who is a day laborer, must have the person submit their insurance record book. The insurance record book for the insured person who is a day laborer submitted must be returned upon request of that person.

(Preparation of Accounting Books and Reporting)

Article 24 The business operator, if the business operator has employed any daily work insured person, must keep accounting books for the payment of the stamp insurance premiums pursuant to the provisions of Order of the Ministry of Health, Labour and Welfare, record the payment status of the stamp insurance premiums on a monthly basis, and report the payment status to the government on or before the end of the following month.

(Determination of Stamp Insurance Premiums and Supplementary Charges)

- Article 25 (1) If the business operator fails to pay the stamp insurance premiums, the government decides the stamp insurance premiums payable by the business operator and give notice thereof to the business operator.
- (2) If the business operator fails to pay the stamp insurance premiums despite the fact that no legitimate grounds are found, the government collects the surcharges pursuant to the provisions of Order of the Ministry of Health, Labour and Welfare, in the amount corresponding to twenty five one-hundredth ($25/100$) of the amount of the stamp insurance premiums decided pursuant to the provisions of the preceding paragraph (if the amount includes a fraction less than one thousand yen, the fraction is rounded down); provided, however, that this does not apply to the cases where the amount of the stamp insurance premiums that the business operator has failed to pay is less than one thousand yen.

(3) The provisions of Article 17, paragraph (2) apply mutatis mutandis to the cases where the surcharges are collected pursuant to the provisions of the preceding paragraph.

(Demand and Disposition for Delinquency)

Article 26 (1) In the event that a person fails to pay labor insurance premiums or any other money to be collected pursuant to the provisions of this Act, the government must demand the payment by designating the payment due date.

(2) When the government makes a demand pursuant to the provisions of the preceding paragraph, the government delivers a written demand to the person liable for the payment. In this case, the payment due date to be designated in the written demand must be the day on which 10 days or more have elapsed from the day the written demand is delivered.

(3) In the event that the person who has received the demand pursuant to the provisions of paragraph (1) fails to pay the labor insurance premiums or any other money to be collected pursuant to the provisions of this Act within the designated payment due date, the government imposes a disposition on the person pursuant to the same rules as those for the disposition for national tax delinquency.

(Arrears)

Article 27 (1) When the government demands the payment of the labor insurance premiums pursuant to the provisions of paragraph (1) of the preceding Article, the government collects the arrears calculated based on the number of days from the day following the payment due date to the day preceding the day on which the payment is made in full or on which the properties are attached, at a rate of 14.6% per annum on the amount of the labor insurance premiums; provided, however, that the arrears are not collected if the amount of the labor insurance premiums is less than one thousand yen.

(2) In the case referred to in the preceding paragraph, if the amount of the labor insurance premiums is partially paid, the amount of the labor insurance premiums to be the basis of calculation of the amount of the arrears pertaining to the period on and after the day on which the partial payment is made, is to be the amount after deducting the amount of the labor insurance premiums paid.

(3) In calculating the arrears, if the amount of the labor insurance premiums set forth in the preceding two paragraphs includes a fraction less than one thousand yen, the fraction is rounded down.

(4) If the amount of the arrears calculated pursuant to the provisions of the preceding three paragraphs includes a fraction less than one hundred yen, the fraction is discarded.

- (5) The arrears are not collected in any case falling under any of the following items; provided, however, that in case of item (iv), the provisions of this paragraph only apply to the amount of the portion corresponding to the period during which the disposition is suspended or postponed.
- (i) the labor insurance premiums and any other money collected pursuant to the provisions of this Act are paid in full on or before the payment due date designated in the written demand;
 - (ii) the demand is made by the method of service by publication due to the fact that the address or residence of the taxable person is not known;
 - (iii) the amount of arrears is less than one hundred yen;
 - (iv) the execution of the disposition for delinquency of the labor insurance premiums is suspended or stayed; or
 - (v) it is found that there is a compelling reason for not paying the labor insurance premiums.

(Order of Statutory Lien)

Article 28 The order of statutory lien assigned to the labor insurance premiums and any other money collected pursuant to the provisions of this Act comes after the national tax and local tax.

(Collection Procedure for Money to be Collected)

Article 29 The collection of labor insurance premiums and any other money to be collected pursuant to the provisions of this Act is to be made by the same rules as those for the collection of national tax, unless otherwise provided for in this Act.

(Obligation of Labor Insurance Premiums)

Article 30 (1) The insured person listed in each of the following items is to bear the amount listed in each item.

- (i) the insured person pertaining to the businesses set forth in Article 12, paragraph (1), item (i): one half of the amount obtained by reducing the amount under the following sub-item (b) from the amount under sub-item (a);
 - (a) the amount of the portion corresponding to the employment insurance rate, in the amount of the general insurance premiums pertaining to the business (in the case of the businesses pertaining to senior citizen worker exemptions, the amount obtained by reducing the amount of the senior citizen worker exemptions from the portion corresponding to the employment insurance rate out of the amount obtained by adding the amount of senior citizen worker exemptions pertaining to the business to the amount of the general insurance premiums pertaining to the business)
 - (b) the amount obtained by multiplying the amount corresponding to the

- amount under the following sub-item (a) by the two-service rate;
- (ii) the insured person pertaining to the businesses set forth in Article 12, paragraph (1), item (iii): one half of the amount obtained by reducing the amount under the following sub-item (b) from the amount under sub-item (a):
 - (a) the amount of the general insurance premiums pertaining to the business
 - (b) the amount obtained by multiplying the amount corresponding to the amount under the following sub-item (a) by the two-service rate.
 - (2) The senior citizen workers employed for the businesses pertaining to senior citizen worker exemptions, as specified by Cabinet Order and notwithstanding the provisions of the preceding paragraph, do not bear the amount of the general insurance premiums to be borne by the insured person pursuant to the provisions of the same paragraph.
 - (3) The insured person who is a day laborer, in addition to the amount to be borne by the person pursuant to the provisions of paragraph (1), bears one half of the amount of the stamp insurance premiums (if such amount includes a fraction less than one yen, the fraction is rounded down).
 - (4) The business operator bears the amount of the labor insurance premiums pertaining to the business after deducting from the amount, the amount to be borne by the insured person pursuant to the provisions of paragraph (1) and the preceding paragraph.

(Deduction from Wages)

- Article 31 (1) As specified by Order of the Ministry of Health, Labour and Welfare, the business operator may deduct the amount corresponding to the amount to be borne by the insured person pursuant to the provisions of paragraphs (1) and (3) of the preceding Article, from the wages paid by the business operator to the insured person. In this case, the business operator prepares the calculation sheet concerning the deduction of labor insurance premiums and notify the insured person of the amount deducted.
- (2) The master contractor deemed as the business operator pursuant to the provisions of Article 8, paragraph (1) or (2) may entrust the deduction of the amount corresponding to the amount to be borne by the insured person other than the workers employed by them, made pursuant to the provisions of paragraph (1) of the preceding Article, to the subcontractor who employs the insured person.
 - (3) The provisions of paragraph (1) apply mutatis mutandis to the cases where the subcontractor is entrusted with the deduction pursuant to the provisions of the preceding paragraph.

Article 32 Deleted

Chapter IV Labor Insurance Administrative Affairs Association

(Labor Insurance Administrative Affairs Association)

Article 33 (1) The business cooperatives, or federations of cooperatives, set forth in Article 3 of the Small and Medium Sized Enterprise Cooperatives Act (Act No. 181 of 1949) or other associations of business operators or federations thereof (excluding associations or federations without legal personality for which no representative is appointed; the same applies hereinafter) may accept the entrustment of the business operators that are the members of the association or the members of an association constituting the federation or other business operators specified by Order of the Ministry of Health, Labour and Welfare (excluding the business operators employing workers in the number exceeding the number specified by Order of the Ministry of Health, Labour and Welfare), and process the payment of the labor insurance premiums and other matters concerning labor insurance to be conducted by those business operators (excluding the matters concerning stamp insurance premiums; hereinafter referred to as the "labor insurance administrative affairs") pursuant to the provisions of this Chapter.

(2) The association of business operators or the federation thereof, when seeking to conduct the services prescribed in the preceding paragraph, must obtain the approval of the Minister of Health, Labour and Welfare.

(3) The association of business operators or the federation thereof which has obtained the approval set forth in the preceding paragraph (hereinafter referred to as the "labor insurance administrative affairs association"), in seeking to discontinue the services prescribed in paragraph (1), must notify the fact to the Minister of Health, Labour and Welfare 60 days prior to the discontinuance of the services.

(4) The Minister of Health, Labour and Welfare may revoke the approval set forth in paragraph (2) if the labor insurance administrative affairs association violates a provision of this Act, the Industrial Accident Insurance Act, or the Employment Insurance Act or Order of the Ministry of Health, Labour and Welfare based on any of those Acts (hereinafter referred to as the "laws and regulations concerning labor insurance"), or if the Minister finds that the association fails to perform the processing of the labor insurance administration affairs that should be conducted by the association or that the processing by the association is significantly unjust.

(Notices to Labor Insurance Administrative Affairs Association)

Article 34 The government may give notification of collection of labor insurance premiums and any other notifications, and make payment of the refund money, to be given or made pursuant to the provisions of the laws and regulations

concerning labor insurance to the business operators that have entrusted the processing of the labor insurance administration affairs to the labor insurance administration affairs association, to the labor insurance administrative affairs association. In this case, the notification of collection of labor insurance premiums and any other notification given and the payment of the refund money made to the labor insurance administration affairs association are deemed to have been given or made to the business operator.

(Responsibilities of Labor Insurance Administrative Affairs Association)

- Article 35 (1) When the business operator has delivered money to the labor insurance administrative affairs association, based on the entrustment set forth in Article 33, paragraph (1), for the payment of the labor insurance premiums or other money collected pursuant to the laws and regulations concerning labor insurance, the labor insurance administrative affairs association is to be responsible, to the extent of the amount of the money, for the payment of the collected money to the government.
- (2) When the government collects the surcharges or arrears pursuant to the provisions of the laws and regulations concerning labor insurance, and the collection is made due to any cause attributable to the labor insurance administrative affairs association, the labor insurance administrative affairs association is to be responsible, to that extent, for the payment of the collected money to the government.
- (3) With regard to the collected money payable by the labor insurance administration affairs association pursuant to the preceding two paragraphs, limited to the cases where residual amount remains after the disposition pursuant to the provision of Article 26, paragraph (3) (including as applied mutatis mutandis pursuant to Article 12-3, paragraph (3) and Article 31, paragraph (4) of the Industrial Accident Insurance Act and Article 10-4, paragraph (3) of the Employment Insurance Act) is taken against the labor insurance administration affairs association, the government may collect the remaining amount from the business operator.
- (4) The labor insurance administrative affairs association is deemed to be a business operator with regard to the application of the provisions of Article 12-3, paragraph (2) of the Industrial Accident Insurance Act and Article 10-4, paragraph (2) of the Employment Insurance Act.

(Maintenance of Accounting Books)

Article 36 The labor insurance administration affairs association, pursuant to the provisions of Order of the Ministry of Health, Labour and Welfare, must keep in its office accounting books stating the matters concerning the labor insurance administrative affairs it processes.

Chapter IV-2 Relation with the Administrative Procedure Act

(Exclusion from Application of the Administrative Procedure Act)

Article 36-2 The provisions of Chapter II and Chapter III of the Administrative Procedure Act (Act No. 88 of 1993) do not apply to dispositions made pursuant to the provisions of this Act (excluding Article 33, paragraphs (2) and (4)).

Chapter V Filing Objections and Lawsuits

(Filing Objections)

Article 37 If the business operator has any complaint in respect of the disposition made pursuant to the provisions of Article 15, paragraph (3) or Article 19, paragraph (4), the business operator may file an objection.

(Relation between Filing of Objections and Lawsuits)

Article 38 An action for revocation of disposition concerning labor insurance premiums or any other money collected pursuant to the provisions of this Act may not be filed until the administrative determination on the request for administrative review concerning the disposition is made by the Minister of Health, Labour and Welfare, or the decision on the objection in respect of the disposition is made by the Minister of Health, Labour and Welfare.

Chapter VI Miscellaneous Provisions

(Special Provisions Applied)

Article 39 (1) This Act applies to the services conducted by prefectures and municipalities and other services specified by Order of the Ministry of Health, Labour and Welfare, by deeming that each service as a separate business according to each insurance relation pertaining to industrial accident insurance and each insurance relation pertaining to employment insurance.
(2) With regard to the services conducted by the national government and the services prescribed in the preceding paragraph, the scope of workers (the scope of workers and the payment of general insurance premiums, in the case of the services specified by Order of the Ministry of Health, Labour and Welfare, among services prescribed in the same paragraph) may be otherwise specified by Order of the Ministry of Health, Labour and Welfare.

Article 40 Deleted

(Prescription)

Article 41 (1) The right to collect, or receive the refund of, the labor insurance premiums or other money collected pursuant to the provisions of this Act extinguishes by prescription when two years have elapsed.

(2) Notwithstanding the provisions of Article 153 of the Civil Code (Act No. 89 of 1896), interruption of prescription applies to the notification or demand made by the government concerning the collection of the labor insurance premiums or other money collected pursuant to the provisions of this Act.

(Reports)

Article 42 An administrative agency, pursuant to the provisions of Order of the Ministry of Health, Labour and Welfare, may order the business operator, the labor insurance administrative affairs association or an association that had been a labor insurance administrative affairs association, of a business in respect of which the insurance relation has been or had been established, to submit reports or produce documents, or make an appearance necessary for the enforcement of this Act.

(On-Site Inspections)

Article 43 (1) When an administrative agency finds it necessary for the enforcement of this Act, it may have its official enter the office of the business operator, or the labor insurance administrative affairs association or the association which had been a labor insurance administrative affairs association, of a business in respect of which the insurance relation has been or had been established, to ask questions to the persons concerned, or to inspect the accounting books and documents (including the electronic or magnetic records (meaning the records made in an electronic format, a magnetic format or any other format not recognizable to human perception and made available for use for the information processing by computers) in the case where electronic or magnetic records are prepared, kept and stored in lieu of the preparation, maintenance or storage of the accounting books and documents).

(2) The official who conducts on-site inspections pursuant to the provisions of the preceding paragraph must carry an identification card, and produce the card to the persons concerned at the request of those persons.

(3) The authorization for the on-site inspection pursuant to the provisions of paragraph (1) is not to be construed as that authorized for criminal investigation.

(Provision of Materials)

Article 43-2 When an administrative agency finds it necessary in relation to the establishment of insurance relation or the labor insurance premiums, it may require that any public agency submit any necessary material, such as the

name and location of the place of business of a corporation.

(Delegation of Transitional Measures to Orders)

Article 44 When enacting, amending or repealing Cabinet Order or Order of the Ministry of Health, Labour and Welfare pursuant to this Act, necessary transitional measures may be specified by Cabinet Order or Order of the Ministry of Health, Labour and Welfare, to the extent considered reasonably necessary for the enactment, amendment or repeal. The same applies when the Minister of Health, Labour and Welfare specifies, amends or repeals the industrial accident insurance rate or other matters pursuant to this Act.

(Delegation of Authority)

Article 45 The authority of the Minister of Health, Labour and Welfare provided for in this Act may be delegated in part to the director of the Prefectural Labor Office, pursuant to the provisions of Order of the Ministry of Health, Labour and Welfare.

(Delegation to Order of Ministry of Health, Labour and Welfare)

Article 45-2 Beyond what is set forth in this Act, the matters necessary for the procedures of the payment of labor insurance premiums or otherwise for the enforcement of this Act are specified by Order of the Ministry of Health, Labour and Welfare.

Chapter VII Penal Provisions

Article 46 If a business operator falls under any of the following items, the business operator is punished by imprisonment with work of not more than six months or a fine of not more than three hundred thousand yen. The same applies to the representative or agent, employee or other staff members of the association prescribed in Article 35, paragraph (1) of the Industrial Accident Insurance Act in the case where the association falls under either item (v) or (vi) thereof and commits a violation:

- (i) having failed to affix employment insurance stamp or put a cancellation mark in violation of the provisions of Article 23, paragraph (2);
- (ii) having failed to keep the accounting books, or failed to make proper entry or made a false entry into the accounting books, or failed to submit reports or made a false report, in violation of the provisions of Article 24;
- (iii) having failed to submit reports or made a false report, or failed to submit documents or submitted the documents with false entries, in violation of an order issued pursuant to the provisions of Article 42; or
- (iv) having failed to respond or made false answers to the questions the official

made pursuant to the provision of Article 43, paragraph (1), or refused, interfered with or avoided the inspection.

Article 47 If the labor insurance administrative affairs association falls under any of the following items, the representative or agent, employee or other staff members of the labor insurance administrative affairs association that performed the violating act are punished by imprisonment with work of not more than six months or a fine of not more than three hundred thousand yen:

- (i) having failed to keep the accounting books, or failed to make entries concerning the labor insurance administrative affairs or made false entries into the accounting books, in violation of the provision of Article 36;
- (ii) having failed to submit reports or made false reports, or failed to submit documents or submitted the documents with false entries, in violation of an order issued pursuant to the provision of Article 42; or
- (iii) having failed to respond or made false answers to the questions the official made pursuant to the provisions of Article 43, paragraph (1), or refused, interfered with or avoided the inspection.

Article 48 (1) When the representative of a corporation (including labor insurance administrative affairs association, and an association prescribed in Article 35, paragraph (1) of the Industrial Accident Insurance Act that is not a corporation; hereinafter the same applies in this paragraph), or the agent, employee or other staff members of a corporation or individual commits any violation set forth in the preceding two Articles with regard to the business of the corporation or individual, not only the offender is punished but also the corporation or individual is punished by the fine prescribed in the respective Articles.

(2) If a labor insurance administrative affairs association or an association prescribed in Article 35, paragraph (1) of the Industrial Accident Insurance Act that is not a corporation is punished pursuant to the provisions of the preceding paragraph, the representative of the labor insurance administrative affairs association or the association represents it in any procedural act and, in addition, the provisions of Acts concerning criminal procedure, in the case where a corporation acts as the accused or the suspect, apply mutatis mutandis to the case.

Supplementary Provisions

(Effective Date)

Article 1 This Act comes into effect as of the date specified separately by a law.

(Temporary Measures concerning Establishment of Insurance Relation
pertaining to Employment Insurance)

Article 2 (1) With regard to the business operator of the voluntary applicable business set forth in Article 2, paragraph (1) of the Supplementary Provisions of the Employment Insurance Act (hereinafter referred to as the "temporary voluntary applicable business for purposes of employment insurance" in this Article and the following Article), the insurance relation pertaining to employment insurance prescribed in Article 4 is established in respect of the business on the day the application for enrollment in employment insurance, which has been filed by the business operator, is approved by the Minister of Health, Labour and Welfare.

- (2) The application set forth in the preceding paragraph may not be filed unless the consent of not less than a half of the workers employed for the business is obtained.
- (3) The business operator of the temporary voluntary applicable business for purposes of employment insurance must file the application set forth in paragraph (1), when a half or more of the workers employed for the business desire the application.
- (4) If a business falling under the applicable business set forth in Article 5, paragraph (1) of the Employment Insurance Act comes to fall under the category of the temporary voluntary applicable business for purposes of employment insurance, the approval set forth in paragraph (1) is deemed to be obtained on the following day in respect of the business.

Article 3 With regard to the application of the provisions of Article 4 in the case where a business falling under the temporary voluntary applicable business for purposes of employment insurance comes to fall under the category of the applicable business set forth in Article 5, paragraph (1) of the Employment Insurance Act, the business is deemed to have started on the day the business comes to fall under the category.

(Temporary Measures concerning Extinction of Insurance Relation pertaining
to Employment Insurance)

Article 4 (1) With regard to the business operator of the business in respect of which the insurance relation pertaining to employment insurance has been established pursuant to the provisions of Article 2, paragraph (1) or (4) of the Supplementary Provisions, the insurance relation for the business becomes extinct, in addition to being pursuant to Article 5, when the business operator files the request for extinction of the insurance relation, on the day following its approval by the Minister of Health, Labour and Welfare.

- (2) The application set forth in the preceding paragraph may not be filed unless

the consent of not less than three-fourth of the workers employed for the business is obtained.

(Temporary Measures concerning Payment of Increased Estimated Insurance Premiums)

Article 5 The provisions of Article 16 apply mutatis mutandis to the payment of the increased amount of the labor insurance premiums accompanying the change in the case where the business set forth in Article 12, paragraph (1), item (ii) or (iii) comes to fall under the category of the business set forth in item (i) of the same paragraph and thereby the general insurance premium rate pertaining to the business is changed, and the requirements specified by Order of the Ministry of Health, Labour and Welfare are met.

(Prohibition of Disadvantageous Treatment)

Article 6 The business operator may not give any disadvantageous treatment such as dismissal of employment to a worker on the basis of the fact that the worker desires the establishment of insurance relation prescribed in Article 2, paragraph (1) of the Supplementary Provisions.

(Penal Provisions)

Article 7 (1) If a business operator violates the provision of Article 2, paragraph (3) of the Supplementary Provisions or the preceding Article, the business operator is punished by imprisonment with work of not more than six months or a fine of not more than three hundred thousand yen.

(2) When the representative of a corporation, or the agent, employee or other staff members of a corporation or individual have committed a violation set forth in the preceding paragraph with regard to the business of the corporation or individual, not only the offender is punished but also the corporation or individual is punished by the fine prescribed in the same paragraph.

(Insurance Premiums of Continued Insured Person who is a Senior Citizen pertaining to Voluntary Enrollment)

Article 8 With regard to the continued insured person who is a senior citizen set forth in Article 6, paragraph (1) of the Supplementary Provisions of the Employment Insurance Act, the term "paid...to the senior citizen workers" in Article 11-2 is deemed to be replaced with "paid...to the senior citizen workers (excluding the continued insured person who is a senior citizen set forth in Article 6, paragraph (1) of the Supplementary Provisions of the Employment Insurance Act)."

(Temporary Measures concerning Change to Amount of Stamp Insurance

Premiums)

Article 9 Until otherwise provided for by law, with regard to the change to the amount of stamp insurance premiums pursuant to the provisions of Article 22, paragraph (4), the provisions of the same paragraph remain applicable by the deemed replacement of the term "of Article 49, paragraph (1) of the Employment Insurance Act" with "of Article 11, paragraphs (3) and (4) of the Supplementary Provisions of the Act for Partial Amendment of the Employment Insurance Act, etc. (Act No. 57 of 1994)", the term "of the same paragraph" with "by Article 49, paragraph (2) of the Employment Insurance Act", and the term "in the same paragraph" with "in the same paragraph and in Article 11, paragraphs (3) and (4) of the Supplementary Provisions of the Act for Partial Amendment of the Employment Insurance Act, etc."

(Temporary Measures concerning Change to Employment Insurance Rate)

Article 10 With regard to the application of the provisions of Article 12, paragraph (5) to the fiscal year to which the provisions of Article 10, paragraph (1) of the Supplementary Provisions of the Employment Insurance Act are applied, the phrase "and...Article 66, paragraphs (1), (2) and (5) and Article 67 of the Employment Insurance Act" in the same paragraph is deemed to be replaced with "and...Article 10, paragraph (1) of the Supplementary Provisions of the Employment Insurance Act."

Supplementary Provisions [Act No. 13 of April 1, 1970] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of the date of promulgation.

Supplementary Provisions [Act No. 88 of May 22, 1970] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of the date specified by Cabinet Order within a period not exceeding six months from the date of promulgation; provided, however, that the provisions of Article 3 comes into effect as of December 31, 1973.

Supplementary Provisions [Act No. 18 of April 28, 1972] [Extract]

(1) This Act comes into effect as of the date of promulgation, and applies to the budget of the fiscal year of 1972 and thereafter.

Supplementary Provisions [Act No. 85 of September 21, 1973] [Extract]

(Effective Date)

Article 1 This Act comes into force as of the date specified by Cabinet Order within a period not exceeding six months from the date of promulgation.

(Transitional Measures upon Partial Amendment of the Act on Collection, etc. of Insurance Premiums of Labor Insurance)

Article 17 For the insurance year including the effective date and for three insurance years following the insurance year, the phrase "the injury rate pertaining to industrial injury (meaning the industrial injury set forth in Article 7, paragraph (1), item (i) of the same Act; the same applies hereinafter) and commuting injury (meaning the commuting injury set forth in item (ii) of the same paragraph; the same applies in paragraph (3)) during the past three years" in Article 12, paragraph (1) of the Act on Collection, etc. of Insurance Premiums of Labor Insurance as amended by the provisions of the preceding Article is deemed to be replaced with "the injury rate pertaining to industrial injury (meaning the industrial injury set forth in Article 7, paragraph (1), item (i) of the same Act; the same applies hereinafter) during the past three years and the injury rate or the prospective value thereof pertaining to commuting injury (meaning the commuting injury set forth in item (ii) of the same paragraph; the same applies in paragraph (3)) during the insurance year including the effective date of the Act for Partial Amendment of the Industrial Accident Compensation Insurance Act (Act No. 85 of 1973; hereinafter referred to as the "Amended Act of 1973") and three insurance years following the insurance year", and the phrase "the injury rate pertaining to commuting injury...during the past three years" in paragraph (3) of the same Article with "the injury rate or the prospective value thereof pertaining to commuting injury...during the insurance year including the effective date of the Amended Act of 1973 and three insurance years following the insurance year."

Article 18 The provisions of Article 17 of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance do not apply to the labor insurance premiums of the businesses in respect of which the insurance relation of labor insurance pertaining to the industrial accident insurance prescribed by Article 3 of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance has been established at the time of enforcement of this Act, in respect of the insurance year including the effective date.

Supplementary Provisions [Act No. 117 of December 28, 1974]

This Act comes into effect as of April 1, 1975.

Supplementary Provisions [Act No. 32 of May 27, 1976] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of April 1, 1977; provided, however, that the provisions listed in the following items come into effect as of the date prescribed in each item:

(i) and (ii) Omitted

(iii) the table of contents and the amended provisions of Article 1 of the Industrial Accident Compensation Insurance Act in Article 1, the amended provision adding an Article following Article 2 of the same Act and the revised provisions of Chapter III-II of the same Act; the amended provisions of Article 15, paragraph (2) of the Supplementary Provisions of the Act for Partial Amendment of the Industrial Accident Compensation Insurance Act in Article 2; the amended provisions of Article 12, paragraph (2) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance, the amended provisions of Article 14, paragraph (1) of the same Act (limited to the part pertaining to labor welfare services) and the amended provisions of paragraph (2) of the same Article; and the provisions of Article 9 and Article 15 of the Supplementary Provisions, the amended provisions of Article 10, paragraph (1) of the Act on Special Measures concerning Carbon Monoxide Poisoning Caused by Coal Mine Accidents in Article 21 of the Supplementary Provisions, the amended provisions of Article 4 of the Labor Insurance Special Account Act in Article 24 of the Supplementary Provisions, and the provisions of Article 29 and Article 30 of the Supplementary Provisions: the day specified by Cabinet Order within a period not exceeding six months from the date of promulgation;

(iv) The amended provisions of Article 12, paragraph (3) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance in Article 3 (excluding the part adding the phrase "(excluding payment of insurance proceeds pertaining to persons deemed as entitled to receive payment of insurance proceeds pursuant to the provisions of Article 30, paragraph (1) of the Industrial Accident Insurance Act (hereinafter referred to as the "insured person of Class III special enrollment"))" following the phrase "the payment of insurance proceeds pertaining to industrial injury", and the part adding the phrase "after deducting the amount of the portion corresponding to the rate of commuting injury" following the phrase "the amount of Class I special enrollment insurance premiums"), and the provisions of Article 11 of the Supplementary Provisions: December 31, 1976

(Transitional Measures for Enforcement of Provisions of Article 3)

Article 11 With regard to the application of the provisions of Article 12, paragraph (3) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance (hereinafter referred to as the "Collection Act") as amended by the provisions of Article 3 to the businesses in respect of which the insurance relation of labor insurance pertaining to the industrial accident insurance prescribed by Article 3 of the Collection Act prior to amendment by the provisions of Article 3 has been established as of the date prescribed by Article 1, paragraph (1), item (iv) of the Supplementary Provisions, the phrase "the payments made as the services listed in Article 29, paragraph (1), item (ii) of the Industrial Accident Insurance Act which pertain to industrial injury and which are specified by Order of the Ministry of Health, Labour and Welfare" in the same paragraph is deemed to be replaced with "the payments made as the services set forth in Article 23, paragraph (1), item (ii) of the Industrial Accident Insurance Act which pertain to industrial injury and which are specified by Order of the Ministry of Health, Labour and Welfare (limited to the payments made in relation to the accidents being the cause of the industrial injury that has occurred after the date prescribed by Article 1, paragraph (1), item (iv) of the Supplementary Provisions of the Act for Partial Amendment of the Industrial Accident Compensation Insurance Act (Act No. 32 of 1976))."

Article 12 With regard to the application of the provisions of Article 14-2, paragraph (1) of the Collection Act as revised by the provisions of Article 3, the phrase "the injury rate pertaining to industrial injury and commuting injury" in the same paragraph is deemed to be replaced with "the injury rate pertaining to industrial injury" on or before the day specified by Cabinet Order under Article 6 of the Supplementary Provisions.

Article 13 With regard to the application of the provisions of Article 20, paragraph (1) of the Collection Act as amended by the provisions of Article 3 to the businesses with a definite term as specified by Order of the Ministry of Labour set forth in the same paragraph, in respect of which the insurance relation of labor insurance pertaining to the industrial accident insurance prescribed by Article 3 of the Collection Act prior to amendment by the provisions of Article 3 has been established prior to the effective date, the phrase "the amount of payment of insurance proceeds...the business is terminated, adding the amount of the benefits specified by Order of the Ministry of Labour set forth in Article 12, paragraph (3)" in the same paragraph is deemed to be replaced with "the amount of the insurance benefits", and the term " paragraph (1), item (i) of the same Article" in item (i) of the same paragraph is replaced with "Article 12, paragraph (1), item (i)."

(Delegation to Cabinet Order)

Article 30 Beyond what is set forth in these Supplementary Provisions, any matter necessary for the enforcement of this Act is specified by Cabinet Order.

Supplementary Provisions [Act No. 33 of May 27, 1976] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of October 1, 1976; provided, however, that the provisions of Article 10 and the provisions of Articles 4 through 6 of the Supplementary Provisions come into force as of the day specified by Cabinet Order within a period not exceeding three years from the date of promulgation.

(Transitional Measures upon Partial Amendment of the Act on Collection, etc. of Insurance Premiums of Labor Insurance)

Article 5 (1) The proviso to paragraph (4) and the provisions of paragraph (5) of Article 12 of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance as revised by the provisions of the preceding Article apply to labor insurance premiums pertaining to the period on and after the date prescribed in the proviso to Article 1 of the Supplementary Provisions and, with regard to the labor insurance premiums pertaining to the period prior to the same date, the provisions then in force remain applicable.

(2) Beyond what is set forth in the preceding paragraph, any transitional measures necessary following the amendment of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance by the provisions of the preceding Article are specified by Cabinet Order.

Supplementary Provisions [Act No. 43 of May 20, 1977] [Extract]

(Effective Date)

Article 1 This Act come into effect as of October 1, 1977; provided, however, that the amended provisions of Article 66, paragraph (3), item (iii) in Article 1 (limited to the part amending the term "three one-thousandth (3/1000)" with "three point five one-thousandth (3.5/1000)), the amended provisions of Article 12, paragraph (4) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance and the amended provisions of paragraph (5), the same Article in Article 2 (limited to the part amending the term "eleven one-thousandth (11/1000) to fifteen one-thousandth (15/1000) " with "eleven point five one-thousandth (11.5/1000) to fifteen point five one-thousandth (15.5/1000)" and the part amending the term "thirteen one-thousandth (13/1000) to seventeen

one-thousandth (17/1000)" with "thirteen point five one-thousandth (13.5/1000) to seventeen point five one-thousandth (17.5/1000)", the provisions of paragraph (1) of the following Article, and the amended provisions of Articles 4 through 6 of the Supplementary Provisions of the Act on the Improvement of Employment of Construction Workers (Act No. 33 of 1976) in Article 5 of the Supplementary Provisions come into effect as of April 1, 1978.

Supplementary Provisions [Act No. 107 of November 18, 1978] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of the date of promulgation; provided, however, that the provisions of Articles 4 and 5 of the Supplementary Provisions come into effect as of April 1, 1979.

(Transitional Measures upon Partial Amendment of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance)

Article 5 The provisions of Article 12, paragraph (4) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance as amended by the preceding Article apply to the labor insurance premiums pertaining to the period on and after April 1, 1979 and, with regard to the labor insurance premiums pertaining to the period prior to the same date, the provisions then in force remain applicable.

Supplementary Provisions [Act No. 40 of June 8, 1979] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of the date of promulgation.

Supplementary Provisions [Act No. 104 of December 5, 1980] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of the date of promulgation; provided, however, that the provisions listed in the following items come into effect as of the date prescribed in each item:

- (i) the amended provisions of Article 12, paragraph (3) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance in Article 2, and the provisions of Article 7, paragraph (1) of the Supplementary Provisions: December 31, 1980;
- (ii) Omitted
- (iii) the amended provisions of Article 20, paragraph (1) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance in Article 2, and

the provisions of Article 7, paragraph (2) of the Supplementary Provisions:
April 1, 1981.

(Transitional Measures for Enforcement of Provisions of Article 2)

Article 7 (1) With regard to the application of the provisions of Article 12, paragraph (3) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance (hereinafter referred to as the "Collection Act") as amended by the provisions of Article 2 to the businesses in respect of which the insurance relation of labor insurance pertaining to the industrial accident insurance prescribed by Article 3 of the Collection Act has been established as of December 31, 1980, the phrase "the lump sum compensation for surviving family" in the same paragraph is deemed to be replaced with "the lump sum compensation for surviving family (limited to the case where the cause for the payment has occurred after December 31, 1980)", the phrase "(hereinafter referred to as the "payment of insurance proceeds pertaining to persons afflicted with a specific disease" in this paragraph and in Article 20, paragraph (1))" with "(hereinafter referred to as the "payment of insurance proceeds pertaining to persons afflicted with a specific disease" in this paragraph; limited to the benefits other than the insurance proceeds paid as pension pertaining to the period after the same date and the insurance proceeds paid as pension the cause for payment of which has occurred after the same date)", the phrase "the amount obtained by multiplying...referred to as the "Class I adjustment rate")" with "the amount obtained by multiplying ...referred to as the "Class I adjustment rate") (if any period on or before the same date exists during the period being the basis of calculation of the general insurance premiums or Class I special enrollment insurance premiums, the totaling of the amount of the general insurance premiums after deducting the amount of the portion corresponding to the rate pertaining to commuting injury and the amount of Class I special enrollment insurance premiums after deducting the amount of the portion corresponding to the rate pertaining to commuting injury, both pertaining to the period on or before the same date, adding the amount obtained by multiplying the totaling of the amount of the general insurance premiums after deducting the amount of the portion corresponding to the rate pertaining to commuting injury and the amount of Class I special enrollment insurance premiums after deducting the amount of the portion corresponding to the rate pertaining to commuting injury, both pertaining to the period after the same date, by the adjustment rate)", and the term "the same date" with "December 31."

(2) With regard to the amount of final insurance premiums pertaining to the businesses with a definite term specified by Order of the Ministry of Labour set forth in Article 20, paragraph (1) of the Collection Act, in respect of which the

insurance relation of labor insurance pertaining to the industrial accident insurance prescribed by Article 3 of the Collection Act has been established prior to April 1, 1981, the provisions then in force remain applicable.

Supplementary Provisions [Act No. 39 of May 17, 1983] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of July 1, 1983.

Supplementary Provisions [Act No. 54 of July 13, 1984] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of August 1, 1984; provided, however, that the provisions listed in the following items come into effect as of the date prescribed in each item.

- (i) The amended provisions of Articles 48, 49 and 54 of the Employment Insurance Act in Article 1, the amended provisions of Article 22, paragraph (4) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance in Article 2, and the provisions of Article 8 of the Supplementary Provisions: September 1, 1984

(Transitional Measures concerning Daily Amount of Benefit for Day Labor Job Applicants)

Article 8 (1) With regard to the daily amount of the benefit for a day labor job applicant pertaining to any day prior to September 1, 1984, the provisions then in force remain applicable.

- (2) With regard to the application of the provisions of Article 48 of the New Employment Insurance Act to the benefits for day labor job applicant paid in respect of the day during September 1984 on which the job applicant is unemployed as prescribed in Article 47, paragraph (1) of the Employment Insurance Act, the stamp insurance premiums paid in respect of any day during July of the same year pursuant to the provisions of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance prior to the amendment by Article 2 are deemed as the stamp insurance premiums paid pursuant to the provisions of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance as amended by the same Article, and the portion of the Level I stamp insurance premiums prescribed by Article 48, item (i) of the Old Employment Insurance Act (hereinafter referred to as the "old Level I stamp insurance premiums") corresponding to the number of days for which the payment of the Level I stamp insurance premiums prescribed by Article 48, item (i) of the New Employment Insurance Act (hereinafter referred to as the

"new Level I stamp insurance premiums") is made in respect of any day during August of the same year (if the number of days for which the payment is made exceeds the number of days for which the payment of the old Level I stamp insurance premiums is made in respect of any day during July of the same year, the number of days for which the payment of the old Level I stamp insurance premiums is made) are deemed as the new Level I stamp insurance premiums for the number of days for which the payment is made, the portion corresponding to the remaining number of days is deemed as the Level II stamp insurance premiums prescribed by Article 48, item (ii), sub-item (a) of the New Employment Insurance Act for the number of days, the Level II stamp insurance premiums prescribed by Article 48, item (ii), sub-item (a) of the Old Employment Insurance Act are deemed as the Level III stamp insurance premiums prescribed by Article 48, item (ii), sub-item (b) of the New Employment Insurance Act, and the Level III stamp insurance premiums prescribed by Article 48, item (ii), sub-item (b) of the Old Employment Insurance Act are deemed as the Level IV stamp insurance premiums prescribed by Article 48, item (ii), sub-item (c) of the New Employment Insurance Act.

(3) The provisions of the preceding paragraph apply mutatis mutandis to the application of the provisions of Article 54, item (ii) of the New Employment Insurance Act to the benefit for day labor job applicant paid to a person who has filed the application pursuant to the provisions of Article 53, paragraph (1) of the Employment Insurance Act and whose last month of the basic period listed in item (ii) of the same paragraph (hereinafter referred to as the "last month" in this paragraph) is any of the months listed in the left-hand column in the following Table or December 1984. In this case, with respect to a person whose last month is any of the months listed in the same column, the term "during July of the same year" is deemed to be replaced with "during the period on or before July 31 of the same year, among the basic period prescribed by Article 53, paragraph (1), item (ii) of the Employment Insurance Act", and the term "the number of payment days...(if the number of days" is deemed to be replaced with the term listed in the right-hand column in the same Table, according to the classification of the last month listed in the left-hand column thereof.

August 1984	the number of days obtained by multiplying the number of payment days by five (if the number of days
September 1984	the number of days obtained by multiplying the number of payment days by four (if the number of days

October 1984	the number of days obtained by multiplying the number of payment days by three (if the number of days
November 1984	the number of days obtained by multiplying the number of payment days by two (if the number of days

(Transitional Measures concerning Amount of Stamp Insurance Premiums)

Article 11 With regard to the amount of the stamp insurance premiums payable in respect of any day prior to the effective date, the provisions then in force remain applicable.

(Delegation of Other Transitional Measures to Cabinet Order)

Article 22 Beyond what is set forth in these Supplementary Provisions, any necessary transitional measures for the enforcement of this Act are specified by Cabinet Order.

Supplementary Provisions [Act No. 87 of December 25, 1984] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of April 1, 1985.

(Delegation to Cabinet Order)

Article 28 Beyond what is set forth in Article 2 to the preceding Article of the Supplementary Provisions, any matter necessary for the enforcement of this Act is specified by Cabinet Order.

Supplementary Provisions [Act No. 59 of May 23, 1986] [Extract]

(Effective Date)

Article 1 This Act comes into force as of February 1, 1987; provided, however, that the provisions listed in the following items come into effect as of the date prescribed in each item:

- (i) the amended provisions of Article 12, paragraph (3) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance (excluding the parts replacing the term "(in Article 20, paragraph (1))" with "(in Article 20, paragraph (1), item (i))" and the term "the adjustment rate" with "the Class I adjustment rate") and the amended provisions of Article 13 of the same Act in Article 2, and the provisions of Article 9 of the Supplementary Provisions: March 31, 1987
- (ii) the proviso to Article 7, paragraph (3) and the revised provision of Article 14 of the Industrial Accident Compensation Insurance Act in Article 1, the

amended provisions adding an Article following the same Article and the amended provisions of Article 22-2, paragraph (2) and Article 25, paragraph (1) of the same Act; the amended provisions adding an Article following Article 4 of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance in Article 2; the amended provisions of Article 12, paragraph (3) (limited to the parts replacing the term "(in Article 20, paragraph (1))" with "(in Article 20, paragraph (1), item (i))" and the term "the adjustment rate" with "the Class I adjustment rate") and the amended provisions of Article 20, paragraph (1) of the same Act; and the provisions of the following Article, Articles 5 through 8 and Article 10 of the Supplementary Provisions: April 1, 1987; and

(iii) the amended provisions adding an Article following Article 21 of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance in Article 2: April 1, 1988

(Transitional Measures for Enforcement of Provisions of Article 2)

Article 8 With regard to the businesses in respect of which the insurance relation of labor insurance prescribed in Article 2, paragraph (1) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance (hereinafter referred to as the "Collection Act") has been established at the time of enforcement of the provisions listed in Article 1, item (ii) of the Supplementary Provisions, the business operators which have made the notification specified by Order of the Ministry of Labour under the Act on the Collection, etc. of Insurance Premiums of Labor Insurance prior to the amendment by the provisions of Article 2 (hereinafter referred to as the "Old Collection Act"), which corresponds to the notification prescribed by Article 4-2, paragraph (1) or (2) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance as amended by the provisions of Article 2 (hereinafter referred to as the "New Collection Act"), are deemed to have made the notification prescribed in Article 4-2, paragraph (1) or (2) of the New Collection Act, respectively.

Article 9 (1) With regard to the industrial accident insurance rate pertaining to each insurance year (meaning the period starting on April 1 of the year and ending on March 31 of the following year; the same applies hereinafter) including or before the insurance year starting on April 1, 1987 concerning the businesses falling under any of the cases prescribed by Article 12, paragraph (3) of the Old Collection Act on or before December 31, 1986, the provisions then in force remain applicable.

(2) With regard to the application of the provisions of Article 12, paragraph (3) of the New Collection Act to the industrial accident insurance rate pertaining to each insurance year from the insurance year starting on April 1, 1988 until the

insurance year starting on April 1, 1990 for the businesses in respect of which the insurance relation of labor insurance pertaining to the industrial accident insurance prescribed by Article 3 of the Collection Act has been established as of March 31, 1987, the phrase "during each insurance year of three consecutive insurance years" in the same paragraph is deemed to be replaced with "during, if the business falls under any of the items of this paragraph prior to the amendment by the provisions of Article 2 of the Act on Partial Amendment of the Industrial Accident Compensation Insurance Act and the Act on the Collection, etc. of Insurance Premiums of Labor Insurance (Act No. 59 of 1986) during each insurance year, including or before the insurance year starting on April 1, 1986, of three consecutive insurance years, and any insurance year including and after the insurance year starting on April 1, 1987 is included in the consecutive three insurance years, each insurance year, including and after the insurance year starting on April 1, 1987, of the consecutive three insurance years."

Article 10 With regard to the amount of final insurance premiums pertaining to the businesses in respect of which the insurance relation of labor insurance pertaining to the industrial accident insurance prescribed by Article 3 of the Collection Act has been established prior to April 1, 1987, among the businesses with a definite term prescribed by Article 20, paragraph (1) of the Collection Act falling under those specified by Order of the Ministry of Labour, the provisions then in force remain applicable.

(Delegation to Cabinet Order)

Article 11 Beyond what is set forth in Article 2 to the preceding Article of the Supplementary Provisions, any necessary transitional measures for the enforcement of this Act are specified by Cabinet Order.

Supplementary Provisions [Act No. 93 of December 4, 1986] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of April 1, 1987.

(Delegation to Cabinet Order)

Article 42 Beyond what is set forth in Article 2 to the preceding Article of the Supplementary Provisions, any necessary matters for the enforcement of this Act are specified by a Cabinet Order.

Supplementary Provisions [Act No. 23 of March 31, 1987] [Extract]

This Act comes into effect as of April 1, 1987.

Supplementary Provisions [Act No. 36 of June 28, 1989] [Extract]

(Effective Date)

Article 1 This Act come into effect as of October 1, 1989; provided, however, that the amended provisions of the table of contents of the Employment Insurance Act (limited to the part replacing the term "Article 61-2" with "Article 62") in Article 1, the amended provisions of Article 1, Article 3 and Article 61-2, paragraph (1) of the same Act, the amended provisions deleting Article 62 of the same Act and replacing Article 61-2 of the same Act with Article 62 of the same Act, the amended provisions of Article 65, Article 66, paragraph (3), item (iii) and paragraph (5), item (i), sub-item (b) of the same Act and the amended provisions of Article 68, paragraph (2), and the provision of Article 2 and the provisions of Article 3, Article 4, Articles 7 to 12 of the Supplementary Provisions come into effect as of the date of promulgation.

(Transitional Measures concerning Employment Insurance Rate)

Article 3 The provisions of Article 12, paragraph (7) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance as amended by the provisions of Article 2 apply to the change of the employment insurance rate in the case where the situation comes to fall under the provisions prescribed in the same paragraph during any fiscal year including and after the fiscal year of 1989.

(Delegation to Cabinet Order)

Article 4 Beyond what is set forth in the preceding two Articles, any necessary transitional measures for the enforcement of this Act are specified by Cabinet Order.

Supplementary Provisions [Act No. 40 of June 22, 1990] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of the day listed in the following items in accordance with the classification prescribed in each item:

- (i) the provisions of Article 1 and the provisions of the following Article, and the provisions of Articles 7, Article 11, Article 12, Article 14 and Article 16 of the Supplementary Provisions: August 1, 1990

(Delegation to Cabinet Order)

Article 16 Beyond what is set forth in Articles 2 through 6 of the Supplementary Provisions, any necessary transitional measures for the enforcement of this Act

are specified by Cabinet Order.

Supplementary Provisions [Act No. 8 of March 31, 1992] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of the date of promulgation; provided, however, that the provisions listed in the following items come into effect as of the date prescribed in each item:

- (i) the amended provisions of Article 46 and Article 47 of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance and Article 7, paragraph (1) of the Supplementary Provisions in Article 1, the amended provisions of Articles 83 through 85 of the Employment Insurance Act in Article 2, and the provision of Articles 10 of the Supplementary Provisions: the day on which one month has elapsed from the date of promulgation.

(Review)

Article 2 After the enforcement of this Act, the government is to comprehensively review what the appropriate payments under the employment insurance services should be, what the appropriate sharing of costs should be and other issues by taking into consideration of the future trend of employment and other factors, and take any necessary measures based on the result of the review when the government finds it necessary.

(Delegation of Other Transitional Measures to Cabinet Order)

Article 11 Beyond what is set forth in Articles 3 through 7 and Article 9 of the Supplementary Provisions, any necessary transitional measures for the enforcement of this Act are specified by Cabinet Order.

Supplementary Provisions [Act No. 89 of November 12, 1993] [Extract]

(Effective Date)

Article 1 This Act come into effect as of the day on which the Administrative Procedure Act (Act No. 88 of 1993) comes into effect.

(Transitional Measures concerning Adverse Dispositions pertaining to Consultation)

Article 2 Where, prior to the enforcement of this Act, consultation or other requests have been sought to a council or any other panels regarding procedures to grant opportunities to hear opinions or to make explanations prescribed by Article 13 of the Administrative Procedure Act or regarding procedures equivalent to those for making other statements should be

implemented, with regard to procedures concerning adverse dispositions pertaining to the consultations or requests, the provisions then in force remain applicable, notwithstanding the provisions of the relevant laws amended by this Act.

(Transitional Measures concerning Penal Provisions)

Article 13 With regard to the application of penal provisions to acts performed prior to the enforcement of this Act, the provisions then in force remain applicable.

(Transitional Measures upon Arrangement of Provisions on Hearings)

Article 14 Hearings, inquiries, or hearing sessions (excluding those pertaining to adverse dispositions) or procedures incidental thereto implemented pursuant to the provisions of laws prior to the enforcement of this Act are deemed to have been implemented pursuant to the corresponding provisions of the relevant laws amended by this Act.

(Delegation to Cabinet Orders)

Article 15 Beyond what is set forth in Article 2 to the preceding Article of the Supplementary Provisions, any necessary transitional measures for the enforcement of this Act are specified by Cabinet Order.

Supplementary Provisions [Act No. 57 of June 29, 1994] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of April 1, 1995; provided, however, that the provisions listed in the following items come into force as of the date prescribed in each item:

- (iii) the amended provision of Article 22 of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance in Article 2, and the provisions of Article 17 of the Supplementary Provisions: August 1, 1994;
- (iv) the amended provisions of Article 48, Article 49 and Article 54 of the Employment Insurance Act in Article 1, the amended provision adding an Article following Article 10 of the Supplementary Provisions of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance in Article 2, and the provisions of Article 11 and Article 13, paragraph (1) of the Supplementary Provisions: September 1, 1994.

(Transitional Measures concerning Recipient Qualification for Benefit for Day Labor Job Applicants)

Article 10 With regard to the recipient qualification for the benefit for day labor

job applicant pertaining to a day prior to the enforcement date of the amended provisions prescribed in Article 1, paragraph (2) of the Supplementary Provisions, the provisions then in force remain applicable.

(Transitional Measures concerning Daily Amount of Benefit for Day Labor Job Applicants)

Article 11 (1) With regard to the daily amount of the benefit for day labor job applicants pertaining to a day prior to September 1, 1994 and the daily amount of the wages pertaining to the classification of the amount of stamp insurance premiums prescribed in Article 22, paragraph (1) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance (hereinafter referred to as the "graded daily amount" in paragraphs (3) and (4)), the provisions then in force remain applicable.

(2) With regard to the application of the provision of Article 48 of the New Employment Insurance Act to the benefit for day labor job applicant paid during September 1994, the stamp insurance premiums paid in respect of any day during July of the same year pursuant to the provisions of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance prior to the amendment by Article 2 are deemed as the stamp insurance premiums paid pursuant to the provisions of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance as amended by the same Article, and the portion of the Level I stamp insurance premiums prescribed by Article 48, item (i) of the Old Employment Insurance Act (hereinafter referred to as the "old Level I stamp insurance premiums") corresponding to the number of days for which the payment of the Level I stamp insurance premiums prescribed by Article 48, item (i) of the New Employment Insurance Act (hereinafter referred to as the "new Level I stamp insurance premiums") is made in respect of any day during August of the same year (if the number of days for which the payment is made exceeds the number of days for which the payment of the old Level I stamp insurance premiums is made in respect of any day during July of the same year, the number of days for which the payment of the old Level I stamp insurance premiums is made) are deemed as the new Level I stamp insurance premiums for the number of days for which the payment is made, the portion corresponding to the remaining number of days is deemed as the Level II stamp insurance premiums prescribed by Article 48, item (ii), sub-item (a) of the New Employment Insurance Act for the number of days, and the Level II stamp insurance premiums prescribed by Article 48, item (ii), sub-item (a) of the Old Employment Insurance Act, the Level III stamp insurance premiums prescribed by Article 48, item (ii)(b) of the Old Employment Insurance Act and the Level IV stamp insurance premiums prescribed by Article 48, item (ii), sub-item (c) of the Old Employment Insurance Act are deemed as the Level III

stamp insurance premiums prescribed by Article 48, item (ii), sub-item (b) of the New Employment Insurance Act.

- (3) The Minister of Labour, until otherwise provided for by law, is to change the daily amount of the benefit for day labor job applicant of 4,100 yen to 6,200 yen, and the graded daily amount of 8,200 yen to 11,300 yen, respectively, if the daily amount of the benefit for day labor job applicant, etc. is to be changed pursuant to the provisions of Article 49, paragraph (1) of the New Employment Insurance Act on the grounds that the amount of average regular salary comes to exceed one hundred twenty one hundredth ($120/100$) of the amount of average regular salary of September 1994 (the immediately preceding average regular salary being the basis of the change in the case where the daily amount of the benefit for day labor job applicant has been changed pursuant to the same paragraph; hereinafter the same applies in the following paragraph), notwithstanding the provisions of the same paragraph.
- (4) The Minister of Labour, until otherwise provided for by law, is to change the daily amount of the benefit for day labor job applicant of 6,200 yen to 4,100 yen, and the graded daily amount of 11,300 yen to 8,200 yen, respectively, if the daily amount of the benefit for day labor job applicant is to be changed pursuant to the provisions of Article 49, paragraph (1) of the New Employment Insurance Act on the grounds that the amount of average regular salary comes to fall short of eighty three one hundredth ($83/100$) of the amount of average regular salary of September 1994, notwithstanding the provisions of the same paragraph.
- (5) The provisions of paragraph (2) apply mutatis mutandis to the provisions of Article 54, item (ii) of the New Employment Insurance Act regarding the benefit for day labor job applicant paid to a person who has filed the application pursuant to the provision of Article 53, paragraph (1) of the New Employment Insurance Act and whose last month of the basic period listed in item (ii) of the same paragraph (hereinafter referred to as the "last month" in this paragraph) is any of the months listed in the left-hand column in the following Table or December 1994. In this case, with respect to a person whose last month is any of the months listed in the same column, the term "during July of the same year" is deemed to be replaced with "during the period on or before July 31 of the same year, among the basic period prescribed by Article 53, paragraph (1), item (ii) of the New Employment Insurance Act," and the phrase "the number of payment days (if the number of days" with the term listed in the right-hand column in the same Table, according to the classification of the last month listed in the left-hand column thereof.

August 1994	the number of days obtained by multiplying the number of payment days by five (if the number of days
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September 1994	the number of days obtained by multiplying the number of payment days by four (if the number of days
October 1994	the number of days obtained by multiplying the number of payment days by three (if the number of days
November 1994	the number of days obtained by multiplying the number of payment days by two (if the number of days

(Delegation of Other Transitional Measures to Cabinet Order)

Article 31 Beyond what is set forth in these Supplementary Provisions, any necessary transitional measures for the enforcement of this Act are specified by Cabinet Order.

Supplementary Provisions [Act No. 35 of March 23, 1995] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of April 1, 1996; provided, however, that the provisions listed in the following items come into effect as of the date prescribed in each item.

(iii) the amended provisions adding an Article following Article 12 of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance in Article 2, and the provisions of Article 3 of the Supplementary Provisions: March 31, 1997

(iv) the revised provisions of Article 15, paragraph (1) and Article 19, paragraphs (1) through (3) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance in Article 2, and the provisions of Article 4 of the Supplementary Provisions: April 1, 1997

(Transitional Measures for Enforcement of Provisions of Article 1)

Article 2 With regard to the amount of the compensation pension for surviving family and the pension for surviving family pertaining to any period prior to August 1, 1995 pursuant to the Industrial Accident Compensation Insurance Act, the provisions then in force remain applicable.

(Transitional Measures for Enforcement of Provisions of Article 2)

Article 3 The provisions of Article 12-2 of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance as amended by the provisions of Article 2 (hereinafter referred to as the "New Collection Act" in the following Article) apply to the measures taken during and after the fiscal year of 1996 specified by Order of the Ministry of Health, Labour and Welfare under the same Article.

Article 4 (1) The provisions of Article 15, paragraph (1) of the New Collection Act

apply to the payment due date of the labor insurance premiums pertaining to the businesses in respect of which the insurance relation has been established prior to April 1, 1997 (including the businesses which have obtained the approval set forth in Article 28, paragraph (1) or Article 30, paragraph (1) of the Industrial Accident Compensation Insurance Act) payable pursuant to the provisions of Article 15, paragraph (1) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance prior to the amendment by the provisions of Article 2 (hereinafter referred to as the "Old Collection Act" in the following paragraph) the payment due date of which pursuant to the same paragraph has not come as of the day preceding the same date.

(2) The provisions of Article 19, paragraphs (1) through (3) of the New Collection Act apply to the submission due date of the written declaration pertaining to the businesses in respect of which the insurance relation has been extinct prior to April 1, 1997 (including the businesses for which the approval set forth in Article 28, paragraph (1) or Article 30, paragraph (1) of the Industrial Accident Compensation Insurance Act has been revoked) to be submitted pursuant to the provisions of Article 19, paragraph (1) or (2) of the Old Collection Act the submission due date of which pursuant to paragraph (1) or (2) of the same Article has not come as of the day preceding the same date, and to the payment due date of the labor insurance premiums payable pursuant to the provisions of paragraph (3) of the same Article, the payment due date of which pursuant to the same paragraph has not come as of the day preceding day 1 of the same month.

Supplementary Provisions [Act No. 82 of June 14, 1996] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of April 1, 1997.

(Transitional Measures upon Partial Amendment of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance)

Article 121 With regard to the labor insurance premiums and other money collected pertaining to a member of any of the mutual aid associations of former applicable corporation in respect of the period during which the member was enrolled therein, the provisions of Article 8 of the Supplementary Provisions of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance prior to the amendment by the provisions of the preceding Article remain in force.

Supplementary Provisions [Act No. 87 of July 16, 1999] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of April 1, 2000; provided, however, that the provisions listed in the following items come into effect as of the date prescribed in each item.

(i) the amended provision adding five Articles, Section headings, two subsections and subsection headings following Article 250 of the Local Autonomy Act (limited to the part pertaining to Article 250-9, paragraph (1) of the same Act (limited to the part pertaining to obtaining the consent of both Houses of the Diet)) in Article 1; the amended provisions of paragraphs (9) and (10) of the Supplementary Provisions of the Natural Parks Act (limited to the part pertaining to paragraph (10) of the Supplementary Provisions of the same Act) in Article 40; the provisions of Article 244 (excluding the part pertaining to the amended provision of Article 14-3 of the Agricultural Improvement Promotion Act); the provisions of Article 472 (excluding the part pertaining to the amended provisions of Article 6, Article 8 and Article 17 of the Act on Special Provisions of the Merger of Municipalities); and the provisions of Article 7, Article 10, Article 12, the proviso to Article 59, Article 60, paragraphs (4) and (5), Article 73, Article 77, Article 157, paragraphs (4) through (6), Article 160, Article 163, Article 164 and Article 202 of the Supplementary Provisions: the date of promulgation.

(Special Provisions for Application of Article 156, Paragraph (4) of the New Local Autonomy Act)

Article 122 The provisions of Article 156, paragraph (4) of the New Local Autonomy Act do not apply to the Prefectural Labor Bureau provided for in the Act for Establishment of the Ministry of Labour as revised by the provision of Article 375 (hereinafter referred to as the "Prefectural Labor Bureau") which has been given the status equivalent to the Prefectural Labor Standards Bureau provided for in the Act for Establishment of the Ministry of Labour prior to revision by the provisions of Article 375 at the time of enforcement of this Act.

(Transitional Measures concerning Employment Security Related Regional Administrative Officials)

Article 123 The persons who are actually the officials prescribed in Article 8 of the Supplementary Provisions of the Old Local Autonomy Act (limited to the persons appointed by the Minister of Labour or any person delegated by the Minister; referred to as the "employment security related regional administrative official" in Article 158 of the Supplementary Provisions) at the time of enforcement of this Act are to become the officials of the corresponding Prefectural Labor Bureau unless a separate letter of appointment is issued for

the person.

(Transitional Measures concerning Local Labor Standards Council)

Article 124 The local labor standards councils, local employment security councils, area employment security councils, local minimum wages councils, local industrial homework councils and equal opportunity conciliation committees provided for in the respective laws prior to amendment by this Act and the chairpersons, members and other officials thereof become the corresponding organizations and officials of the corresponding Prefectural Labor Bureau, and continue to maintain their identity.

(Administrative Affairs of the National Government)

Article 159 Beyond what is set forth in the respective laws prior to amendment by this Act, the administrative affairs of the national government, other local governments and other public entities that were managed or executed by local government organs in accordance with any law or Cabinet Order thereunder before the enforcement of this Act (referred to as the "administrative affairs of the national government, etc." in Article 161 of the Supplementary Provisions), after the enforcement of this Act, are to be handled by local governments as the administrative affairs of the local governments in accordance with any law or Cabinet Order thereunder.

(Transitional Measures concerning Dispositions and Requests)

Article 160 (1) With regard to the application of the respective amended laws on and after the effective date of this Act (in the case of the provisions listed in each item of Article 1 of the Supplementary Provisions, each provision; hereinafter the same applies in this Article and in Article 163 of the Supplementary Provisions), the dispositions of permission, etc. and other acts taken pursuant to the provisions of the respective laws prior to revision before the enforcement of this Act (hereinafter referred to as the "dispositions and other acts" in this Article) or the requests for permission, etc. and other acts already taken pursuant to the provisions of the respective laws prior to amendment at the time of enforcement of this Act (hereinafter referred to as the "requests and other acts" in this Article) for which the person who is to conduct administrative affairs pertaining to these acts is to be different on the effective date of this Act, are regarded as the dispositions and other acts, or the requests and other acts, taken pursuant to the corresponding provisions of the respective revised laws, excluding those specified in the provisions of Article 2 to the preceding Article of the Supplementary Provisions or in the provisions concerning transitional measures in the respective revised laws (including orders thereunder).

(2) With regard to the matters for which reports, notifications, submissions and other procedures were required to be made to national or local government organs pursuant to the provisions of the respective laws prior to the amendment before the enforcement of this Act, and for which those procedures were not carried out before the effective date of this Act, the provisions of the respective laws amended by this Act apply, except as otherwise provided for in this Act or Cabinet Order thereunder, by regarding the matters as the matters for which reports, notifications, submissions and other procedures are required to be made to the corresponding organs of national or local government pursuant to the corresponding provisions of the respective revised laws, and for which those procedures have not been carried out.

(Transitional Measures concerning Filing of Objections)

Article 161 (1) With regard to filing of objections under the Administrative Complaint Review Act concerning dispositions pertaining to the administrative affairs of the national government, etc. that were made before the effective date, and for which there was a higher administrative authority provided for in the same Act (hereinafter referred to as the "higher administrative authority" in this Article) than the administrative agency that made the dispositions (hereinafter referred to as the "administrative agency reaching the disposition" in this Article) before the effective date, it is be deemed that there is a higher administrative authority than the administrative agency reaching the disposition even after the effective date, and the provisions of the Administrative Complaint Review Act apply. In this case, the administrative agency deemed to be the higher administrative authority of the administrative agency reaching the disposition will be the administrative agency that was the higher administrative authority of the agency before the effective date.

(2) In the case referred to in the preceding paragraph, when the administrative agency deemed as the higher administrative authority is a local government organ, the affairs to be handled by the organ pursuant to the provisions of the Administrative Complaint Review Act are Type-1 statutory entrusted functions prescribed in Article 2, paragraph (9), item (i) of the New Local Autonomy Act.

(Transitional Measures concerning Fees)

Article 162 With regard to the fees required to be paid pursuant to the provisions of the respective laws (including orders thereunder) prior to amendment by this Act before the effective date, except as otherwise provided for in this Act and Cabinet Order thereunder, the provisions then in force remain applicable.

(Transitional Measures concerning Penal Provisions)

Article 163 With regard to the application of penal provisions to acts performed prior to the enforcement of this Act, the provisions then in force remain applicable

(Delegation of Other Transitional Measures to Cabinet Order)

Article 164 (1) Beyond what is set forth in these Supplementary Provisions, any necessary transitional measure for the enforcement of this Act (including transitional measures concerning penal provisions) are specified by Cabinet Order.

(2) Any necessary matter concerning the application of the provisions of Article 18, Article 51, and Article 184 of the Supplementary Provisions are specified by Cabinet Order.

(Review)

Article 250 Efforts will be made for ensuring that the Type-1 statutory entrusted functions prescribed by Article 2, paragraph (9), item (i) of the New Local Autonomy Act are not newly established as much as possible, and those listed in the Appended Table 1 of the New Local Autonomy Act and those indicated in Cabinet Order under the same Act will be subjected to review and appropriately amended from time to time from the viewpoint of promoting decentralization.

Article 251 To enable local governments to execute their administrative affairs and services autonomously and independently, the government, while taking into consideration of trends in economic circumstances, review means of enhancing and securing local tax revenues in accordance with the distribution of roles between the national and local governments, and take necessary measures based on the result of the review.

Article 252 With a view to securing the convenience of insured persons, and increasing the efficiency of processing of administrative affairs, the government is to review the processing systems for administrative affairs of social insurance, the working situation of officials engaged therein, and other matters, in line with reforms of the medical insurance system, pension system and other systems, and take necessary measures based on the result of the review when the government finds it necessary.

Supplementary Provisions [Act No. 160 of December 22, 1999] [Extract]

(Effective Date)

Article 1 This Act (excluding Article 2 and Article 3) comes into effect as of

January 6, 2001.

Supplementary Provisions [Act No. 59 of May 12, 2000] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of April 1, 2001.

(Transitional Measures concerning Employment Insurance Rate)

Article 10 (1) The provisions of Article 12, paragraph (4) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance as amended by the provisions of Article 2 (hereinafter referred to as the "New Collection Act") apply to the labor insurance premiums pertaining to the period on and after the effective date and, with regard to the labor insurance premiums pertaining to the period prior to the effective date, the provisions then in force remain applicable.

(2) With regard to the application of Article 12, paragraph (5) of the New Collection Act concerning the employment insurance rate of the fiscal year of 2002, the term "Article 66, paragraphs (1), (2) and (5) and Article 67 of the Employment Insurance Act" in the same paragraph is deemed to be replaced with "Article 23 of the Supplementary Provisions of the Employment Insurance Act prior to the amendment by the provision of Article 1 of the Act for Partial Amendment of the Employment Insurance Act, etc. (Act No. 59 of 2000) (hereinafter referred to as the "Old Employment Insurance Act"), and the term "the same Act" with "the Old Employment Insurance Act".

(Delegation of Other Transitional Measures to Cabinet Order)

Article 41 Beyond what is set forth in these Supplementary Provisions, any necessary transitional measures for the enforcement of this Act are specified by Cabinet Order.

Supplementary Provisions [Act No. 124 of November 22, 2000] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of April 1, 2001.

(Transitional Measures upon Partial Amendment of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance)

Article 3 During the insurance year including the effective date (meaning the insurance year prescribed by Article 2, paragraph (4) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance; the same applies hereinafter) and the two insurance years following the insurance year, the

term "the amount of the costs required for the benefit for second medical examination, etc. (meaning the benefit for second medical examination, etc. set forth in item (iii) of the same paragraph; the same applies in the following paragraph and in Article 13)" in Article 12, paragraph (2) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance as amended by the provisions of Article 2 (hereinafter referred to as the "New Collection Act") is deemed to be replaced with "the amount of the costs required for the benefit for second medical examination, etc. (meaning the benefit for second medical examination, etc. set forth in item (iii) of the same paragraph; the same applies in the following paragraph and in Article 13) or the prospective amount of the costs required for the benefit for second medical examination, etc. during the insurance year including the effective date of the Act for Partial Amendment of the Industrial Accident Compensation Insurance Act and the Act on the Collection, etc. of Insurance Premiums of Labor Insurance (Act No. 124 of 2000; hereinafter referred to as the "Amended Act of 2000") and the two insurance years following the insurance year", the phrase "and the amount of the costs required for the benefit for second medical examination, etc." in paragraph (3) of the same Article with "and the amount of the costs required for the benefit for second medical examination, etc. or the prospective amount of the costs required for the benefit for second medical examination, etc. during the insurance year including the effective date of the Amended Act of 2000 and the two insurance years following the insurance year", the phrase "the amount of the costs required for the benefit for second medical examination, etc. during the past three years" in Article 13 of the New Collection Act with "the amount of the costs required for the benefit for second medical examination, etc. or the prospective amount of the costs required for the benefit for second medical examination, etc. during the insurance year including the effective date of the Amended Act of 2000 and the two insurance years following the insurance year."

Article 4 With regard to the amount of final insurance premiums pertaining to the businesses with a definite term specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 20, paragraph (1) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance in respect of which the insurance relation of labor insurance pertaining to the industrial accident insurance prescribed by Article 3 of the same Act has been established prior to the effective date, the provisions then in force remain applicable.

Supplementary Provisions [Act No. 35 of April 25, 2001] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of October 1, 2001.

(Delegation to Cabinet Order)

Article 5 Beyond what is set forth in these Supplementary Provisions, any transitional measures necessary for the enforcement of this Act are specified by Cabinet Order.

Supplementary Provisions [Act No. 31 of April 30, 2003] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of May 1, 2003.

(Transitional Measures concerning Labor Insurance Premiums)

Article 14 The provisions of Article 9 of the Supplementary Provisions of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance as amended by the provisions of Article 2 (hereinafter referred to as the "New Collection Act") apply to the labor insurance premiums pertaining to the period on and after the effective date, and with regard to the labor insurance premiums pertaining to the period prior to the effective date, the provisions then in force remain applicable.

(Transitional Measures concerning Table of Amount of General Insurance Premiums)

Article 15 The amount of general insurance premiums to be borne by the insured person pursuant to the provisions of Article 30, paragraph (1) of the New Collection Act pertaining to the period on and after the effective date and until and including March 31, 2005 may be calculated, notwithstanding the provisions of the same paragraph, based on the table of amount of the general insurance premiums prescribed by the Minister of Health, Labour and Welfare after hearing the opinions of the Labor Policy Council.

(Delegation of Other Transitional Measures to Cabinet Order)

Article 41 Beyond what is set forth in these Supplementary Provisions, any necessary transitional measures for the enforcement of this Act are specified by Cabinet Order.

(Review)

Article 42 (1) After the enforcement of this Act, the government is to review the provisions of Chapter III, Section 5 to Section 6 of the New Employment Insurance Act (including the parts pertaining to the employment promotion benefits prescribed by Section 5 of the same Chapter, the education and

training benefits prescribed by Section 5-2 of the same Chapter and the employment continuity benefits prescribed by Section 6 of the same Chapter in the provisions of Article 11 and Article 12 of the New Employment Insurance Act) by taking into consideration of the state of enforcement of those provisions, the state of the income of the persons receiving the payment of the employment promotion benefits, the education and training benefits and the employment continuity benefits and other socioeconomic transition, etc., and take necessary measures based on the result of the review when the government finds it necessary.

- (2) After the enforcement of this Act, the government is to review the provisions of Article 33-15-2, Article 33-15-3, Article 33-16-4 and Articles 34 through 38 of the New Mariners' Insurance Act (including the parts pertaining to the employment promotion benefits prescribed in Article 33-15-2 of the New Mariners' Insurance Act, the education and training benefits prescribed in Article 33-16-4 of the New Mariners' Insurance Act and the employment continuity benefits prescribed in Articles 34 through 38 of the New Mariners' Insurance Act in the provisions of Article 26 and Article 27 of the New Mariners' Insurance Act) by taking into consideration of the state of enforcement of those provisions, the state of the income of the persons receiving the payment of the employment promotion benefits, the education and training benefits and the employment continuity benefits and other socioeconomic transition, etc., and take necessary measures based on the result of the review when the government finds it necessary.

Supplementary Provisions [Act No. 150 of December 1, 2004] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of April 1, 2005.

(Transitional Measures concerning Penal Provisions)

Article 4 With regard to the application of penal provisions to acts performed prior to the enforcement of this Act, the provisions then in force remain applicable.

Supplementary Provisions [Act No. 108 of November 2, 2005] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of April 1, 2006; provided, however, that the provisions listed in the following items come into effect as of the date prescribed in each item:

- (ii) the amended provision deleting Article 2 of the Supplementary Provisions

of the Act on Temporary Measures concerning the Promotion of Shorter Working Hours and deleting the heading of Article 1 of the Supplementary Provisions of the same Act and the name of the Article in Article 4, and the provision of Article 12 of the Supplementary Provisions: the date of promulgation

(Transitional Measures upon Partial Amendment of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance)

Article 5 With regard to the amount of final insurance premiums pertaining to the businesses with a definite term specified by Order of the Ministry of Health, Labour and Welfare set forth in Article 20, paragraph (1) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance in respect of which the insurance relation of labor insurance pertaining to the industrial accident insurance prescribed by Article 3 of the same Act has been established prior to the effective date, the provisions then in force remain applicable.

(Transitional Measures concerning Application of Penal Provisions)

Article 11 With regard to the application of penal provisions to acts performed prior to the enforcement of this Act (in case of the provisions listed in Article 1, item (i) of the Supplementary Provisions, the provision) and to acts performed after the enforcement of this Act where the provisions then in force remain applicable pursuant to the provisions of these Supplementary Provisions, the provisions then in force remain applicable.

(Delegation of Other Transitional Measures to Cabinet Order)

Article 12 Beyond what is set forth in Article 2 through the preceding Article of these Supplementary Provisions, any necessary transitional measures for the enforcement of this Act (including transitional measures concerning penal provisions) are specified by Cabinet Order.

(Review)

Article 13 At the time five years have passed since the enforcement of this Act, the government is to take into consideration of the state of enforcement of the New Industrial Safety and Health Act, and when the government finds it necessary review the provisions of the New Industrial Safety and Health Act and take necessary measures based on the result of the review.

Supplementary Provisions [Act No. 30 of April 23, 2007] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of the date of promulgation; provided,

however, that the provisions listed in the following items come into effect as of the date prescribed in each item.

(iii) The provisions of Article 2, Article 4, Article 6 and Article 8, and the provisions of Article 27, Article 28, Article 29, paragraphs (1) and (2), Articles 30 through 50, Articles 54 through 60, Article 62, Article 64, Article 65, Article 67, Article 68, Articles 71 through 73, Articles 77 through 80, Article 82, Article 84, Article 85, Article 90, Article 94, Article 96 through 100, Article 103, Article 115 through 118, Article 120, Article 121, Article 123 through 125, Article 128, Article 130 through 134, Article 137, Article 139 and Article 139-2 of the Supplementary Provisions: the date on which the Japan Pension Organization Act comes into effect.

(Transitional Measures concerning Labor Insurance Premiums)

Article 53-2 (1) When the Minister of Health, Labour and Welfare changes the employment insurance rate within the scope of fifteen point five one-thousandth (15.5/1000) to seventeen point five one-thousandth (17.5/1000) (seventeen point five one-thousandth (17.5/1000) to ninety point five one-thousandth (19.5/1000) in the case of the businesses prescribed in the proviso to paragraph (4) of the same Article (excluding the businesses listed in item (iii) of the same paragraph), or eighteen point five one-thousandth (18.5/1000) to twenty point five one-thousandth (20.5/1000) in the case of the businesses listed in the item) pursuant to the provision of Article 12, paragraph (5) of the Act on the Collection, etc. of Insurance Premiums of Labor Insurance as amended by the provisions of Article 7 (hereinafter referred to as the "New Collection Act" in this Article to Article 53-4 of the Supplementary Provisions), during the period until and including the day preceding the day on which 50 days have elapsed from the first day of the insurance year starting on April 1, 2007, the Minister may prescribe that the changes apply to the labor insurance premiums pertaining to the period on and after April 1, 2007. In this case, if the employment insurance rate has been changed pursuant to the provisions of paragraph (8) of the same Article, the phrase "fifteen point five one-thousandth (15.5/1000) to seventeen point five one-thousandth (17.5/1000)" in the first sentence is deemed to be replaced with "fifteen one-thousandth (15/1000) to seventeen one-thousandth (17/1000)", the term "seventeen point five one-thousandth (17.5/1000) to ninety point five one-thousandth (19.5/1000) " with "seventeen one-thousandth (17/1000) to ninety one-thousandth (19/1000) ", and the term "eighteen point five one-thousandth (18.5/1000) to twenty point five one-thousandth (20.5/1000)" with "eighteen one-thousandth (18/1000) to twenty one-thousandth (20/1000)."

(2) If the employment insurance rate has been changed pursuant to the preceding paragraph, with regard to the application of the provision of Article 15 of the

New Collection Act to the business operators who are required to pay the labor insurance premiums pursuant to paragraph (1) or (2) of the same Article during the insurance year starting on April 1, 2007 (excluding the business operators in respect of which the grounds for the payment of the labor insurance premiums pursuant to paragraph (1) or (2) of the same Article has occurred on and after the change of the employment insurance rate specified by the preceding paragraph (hereinafter referred to as the "date of change" in this Article to Article 53-4 of the Supplementary Provisions)), the term "each insurance year the following" in paragraph (1) of the same Article is deemed to be replaced with "the following", the term "the first day of the insurance year" with "the first day of the insurance year starting on April 1, 2007", the term "the midst of an insurance year" with "the midst of the insurance year", the term "within 50 days" with "within the number of days calculated by adding to 50 days the number of days from the first day of the insurance year to the day preceding the date of change prescribed by Article 53-2, paragraph (2) of the Supplementary Provisions of the Act for Partial Amendment of the Employment Insurance Act, etc. (Act No. 30 of 2007) (hereinafter referred to as the "date of change" in this Article)", the term "during the insurance year" with "during the insurance year starting on April 1, 2007", and the term "within 20 days" in paragraph (2) of the same Article is deemed to be replaced with "within the number of days calculated by adding to 20 days the number of days from the first day of the insurance year starting on April 1, 2007 to the day preceding the date of change."

- (3) If the employment insurance rate has been changed pursuant to the provisions of paragraph (1), with regard to the application of Article 19 of the New Collection Act to the business operators who are required to submit the notification pursuant to paragraph (1) or (2) of the same Article during the insurance year starting on April 1, 2007 (excluding the business operators in respect of which the grounds for the submission of the notification pursuant to paragraph (1) or (2) of the same Article has occurred on and after the date of change) and to the business operators who are required to pay the labor insurance premiums pursuant to paragraph (3) of the same Article in the same year (excluding the business operators in respect of which the grounds for the payment of the labor insurance premiums pursuant to the same paragraph has occurred on and after the date of change), the term "each insurance year the written declaration...the following" in paragraph (1) of the same Article is deemed to be replaced with "the written declaration...the following", the term "the following insurance year" with "the insurance year following the insurance year starting on April 1, 2006", the term "the midst of an insurance year" with "the midst of the insurance year", the term "within 50 days" with "within the number of days calculated by adding to 50 days the number of days from the

first day of the insurance year to the day preceding the date of change prescribed by Article 53-2, paragraph (2) of the Supplementary Provisions of the Act for Partial Revision of the Employment Insurance Act, etc. (Act No. 30 of 2007) (hereinafter referred to as the "date of change" in this Article)", the term "employed during the insurance year" with "employed during the insurance year starting on April 1, 2006", the term "in the case of establishment or extinction of the insurance relation in the midst of an insurance year" with "in case of establishment of the insurance relation in the midst of an insurance year or extinction of the insurance relation in the midst of the insurance year starting on April 1, 2007", the term "during the insurance year" with "during the insurance year in which the insurance relation is established or becomes extinct", the term "the general insurance premiums...and...for the insurance year" in item (ii), sub-item (a) of the same paragraph with "the general insurance premiums...and...for the insurance year starting on April 1, 2006", the term "and...for such insurance year" in item (ii), sub-item (c) of the same paragraph with "and...for the insurance year starting on April 1, 2006", the term "for the insurance year" in item (iii) of the same paragraph with "for the insurance year starting on April 1, 2006", and the term "within 50 days" in paragraph (2) of the same Article is deemed to be replaced with "within the number of days calculated by adding to 50 days the number of days from the first day of the insurance year to the day preceding the date of change", and the term "the following insurance year" in paragraph (3) of the same Article is deemed to be replaced with "the insurance year following the insurance year starting on April 1, 2006", the term "within 50 days" with "within the number of days calculated by adding to 50 days the number of days from the first day of the insurance year starting on April 1, 2007 to the day preceding the date of modification."

(Transitional Measures concerning Special Insurance Premiums)

Article 53-3 (1) If the employment insurance rate has been changed pursuant to the provision of paragraph (1) of the preceding Article, with regard to the application of Article 19, paragraph (3) of the Act on the Re-arrangement of Relevant Acts Necessitated by the Enforcement of the Unemployment Insurance Act, the Act for Partially Revising the Workers' Accident Compensation Insurance Act, and the Act on the Collection, etc. of Insurance Premiums of Labor Insurance (Act No. 85 of 1969; hereinafter referred to as the "Re-arrangement Act" in this Article) to the business operators who are required to pay the special insurance premiums pursuant to the provision of Article 15, paragraph (1) or (2) of the New Collection Act as applied mutatis mutandis pursuant following the deemed replacement of terms pursuant to Article 19, paragraph (3) of the Re-arrangement Act during the insurance year

starting on April 1, 2007 (excluding the business operators in respect of which the grounds for the payment of the special insurance premiums pursuant to paragraph (1) or (2) of the same Article has occurred on and after the date of change), the term "each insurance year the following" in Article 15, paragraph (1) of the New Collection Act as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 19, paragraph (3) of the Re-arrangement Act is deemed to be replaced with "the following", the term "the first day of such insurance year (...of an insurance year" with "the first day of the insurance year starting on April 1, 2007 (...of the insurance year", the term "within 50 days" with "within the number of days calculated by adding to 50 days the number of days from the first day of the insurance year to the day preceding the date of change prescribed by Article 53-2, paragraph (2) of the Supplementary Provisions of the Act for Partial Amendment of the Employment Insurance Act, etc. (Act No. 30 of 2007) (hereinafter referred to as the "date of change" in this Article)", the term "all workers employed during the insurance year (...the midst of an insurance year" with "all workers employed during the insurance year starting on April 1, 2007 (...the midst of the insurance year", and the term "within 20 days" in paragraph (2) of the same Article is deemed to be replaced with "within the number of days calculated by adding to 20 days the number of days from the first day of the insurance year starting on April 1, 2007 to the day preceding the date of modification."

- (2) If the employment insurance rate has been changed pursuant to the provision of the paragraph (1) of preceding Article with regard to the application of Article 19, paragraph (3) of the Re-arrangement Act to the business operators who are required to submit the notification pursuant to Article 19, paragraph (1) or (2) of the New Collection Act as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 19, paragraph (3) of the Re-arrangement Act during the insurance year starting on April 1, 2007 (excluding the business operators in respect of which the grounds for the submission of the notification pursuant to Article 19, paragraph (1) or (2) of the New Collection Act as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 19, paragraph (3) of the Re-arrangement Act has occurred on and after the date of change) and to the business operators who are required to pay the special insurance premiums pursuant to Article 19, paragraph (3) of the New Collection Act as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 19, paragraph (3) of the Re-arrangement Act during the insurance year starting on April 1, 2007 (excluding the business operators in respect of which the grounds for the payment of the special insurance premiums pursuant to Article 19, paragraph (3) of the New Collection Act as applied mutatis

mutandis following the deemed replacement of terms pursuant to Article 19, paragraph (3) of the Re-arrangement Act has occurred on and after the date of change), the term "each insurance year the written declaration...the following " in Article 19, paragraph (1) of the New Collection Act as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 19, paragraph (3) of the Re-arrangement Act is deemed to be replaced with "the written declaration...the following", the term "the first day of the following insurance year (...of an insurance year" with "the first day of the insurance year following the insurance year starting on April 1, 2006 (...of the insurance year", the term "within 50 days" with "within the number of days calculated by adding to 50 days the number of days from the first day of the insurance year to the day preceding the date of change prescribed by Article 53-2, paragraph (2) of the Supplementary Provisions of the Act for Partial Amendment of the Employment Insurance Act, etc. (Act No. 30 of 2007) (hereinafter referred to as the "date of change" in this Article)", the term "all workers employed during the insurance year (in the case of commencement of the collection period or lapse of the collection period in the midst of an insurance year" with "all workers employed during the insurance year starting on April 1, 2006 (in the case of commencement of the collection period in the midst of the insurance year or lapse of the collection period in the midst of the insurance year starting on April 1, 2007, during the insurance year in which the collection period commenced or elapsed", and the term "within 50 days" in paragraph (2) of the same Article is deemed to be replaced with "within the number of days calculated by adding to 50 days the number of days from the first day of the insurance year starting on April 1, 2007 to the day preceding the date of change", and the term "the first day of the following insurance year" in paragraph (3) of the same Article is deemed to be replaced with "the first day of the insurance year following the insurance year starting on April 1, 2006", the term "within 50 days" with "within the number of days calculated by adding to 50 days the number of days from the first day of the insurance year starting on April 1, 2007 to the day preceding the date of change."

(Transitional Measures concerning General Contribution under Paragraph (1))
Article 53-4 If the employment insurance rate has been changed pursuant to the provisions of Article 53-2, paragraph (1) of the Supplementary Provisions, with regard to the application of Article 38, paragraph (1) of the Act on Asbestos Health Damage Relief (Act No. 4 of 2006; hereinafter referred to as the "Asbestos Health Damage Relief Act" in this Article) to the business operators who are required to submit the notification pursuant to Article 19, paragraph (1) or (2) of the New Collection Act as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 38, paragraph (1) of the

Asbestos Health Damage Relief Act and required to pay the general contributions under paragraph (1) pursuant to Article 19, paragraph (3) of the New Collection Act as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 38, paragraph (1) of the Asbestos Health Damage Relief Act during the insurance year starting on April 1, 2007 (excluding the business operators in respect of which the grounds for the submission of the notification pursuant to Article 19, paragraph (1) or (2) of the New Collection Act as applied mutatis mutandis pursuant to Article 38, paragraph (1) of the Asbestos Health Damage Relief Act and the payment of the paragraph (1) general contributions pursuant to Article 19, paragraph (3) of the New Collection Act has occurred), the term "each insurance year the written declaration...the following" in Article 19, paragraph (1) of the New Collection Act as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 38, paragraph (1) the Asbestos Health Damage Relief Act is deemed to be replaced with "the written declaration...the following", the term "the first day of the insurance year (in the case of extinction of the insurance relation in the midst of an insurance year" with "the first day of the insurance year starting on April 1, 2007 (in the case of extinction of the insurance relation in the midst of the insurance year, the first day of the insurance year", the term "within 50 days" with "within the number of days calculated by adding to 50 days the number of days from the first day of the insurance year to the day preceding the date of change prescribed by Article 53-2, paragraph (2) of the Supplementary Provisions of the Act for Partial Amendment of the Employment Insurance Act, etc. (Act No. 30 of 2007) (hereinafter referred to as the "date of change" in this Article)", the term "Article 15, paragraph (1), item (i)" with "Article 15, paragraph (1), items (i) and (ii)", the term "the insurance year immediately preceding the insurance year" with "the insurance year immediately preceding the insurance year starting on April 1, 2007", the term "all workers employed during the insurance year (...the midst of an insurance year" with "all workers employed during the insurance year (...the midst of the insurance year starting on April 1, 2007", the term "in the case of establishment or extinction of the insurance relation in the midst of an insurance year" with "in the case of extinction of the insurance relation in the midst of an insurance year, and if the notification is to be submitted within the number of days calculated by adding to 50 days the number of days from the first day of the insurance year to the day preceding the date of modification inclusive from the day of extinction of the insurance relation,", and the term "within 50 days" in the same Article, paragraph (2) is deemed to be replaced with "within the number of days calculated by adding to 50 days the number of days from the first day of the insurance year starting on April 1, 2007 to the day preceding the date of change", the term "Article 15,

paragraph (1), item (i)" with "Article 15, paragraph (1), items (i) and (ii)", and the term "the first day of the insurance year" in paragraph (3) of the same Article is deemed to be replaced with "the first day of the insurance year starting on April 1, 2007", the term "within 50 days" with "within the number of days calculated by adding to 50 days the number of days from the first day of the insurance year to the day preceding the date of change."

(Transitional Measures concerning Penal Provisions)

Article 141 (1) With regard to the application of penal provisions to acts performed prior to the enforcement of this Act (in the case of the provisions listed in each item of Article 1 of the Supplementary Provisions, each provision; hereinafter the same applies in this paragraph), and to acts for which the provisions then in force remain applicable pursuant to the provisions of these Supplementary Provisions and performed after the enforcement of this Act, the provisions then in force remain applicable.

(2) With regard to the application of penal provisions set forth in Article 31, item (ii) of the New Care Workers Act following the deemed replacement of terms pursuant to Article 108, paragraph (2) of the Supplementary Provisions to acts performed during the period from the effective date to March 31, 2010 in the case where the provision of Article 17, item (iii) of the New Care Workers Act following the deemed replacement of terms pursuant to the provisions of Article 108, paragraph (2) of the Supplementary Provisions, the provisions then in force remain applicable on and after April 1 of the same year.

(Review)

Article 142 After approximately five years have passed since the enforcement of this Act, the government is to review what the appropriate regulations based on the provisions of the Employment Insurance Act, etc. amended by this Act should be, by taking into consideration of the state of enforcement of this Act and other matters, and take necessary measures based on the result of the review when the government finds it necessary.

(Delegation to Cabinet Order)

Article 143 Beyond what is set forth in these Supplementary Provisions, any transitional measures necessary for the enforcement of this Act are specified by Cabinet Order.

Supplementary Provisions [Act No. 109 of July 6, 2007] [Extract]

(Effective Date)

Article 1 This Act comes into force as of the date specified by Cabinet Order not

later than April 1, 2010; provided, however, that the provisions listed in the following items come into effect as of the date prescribed in each item.

- (i) The provisions of Articles 3 through 6, Article 8, Article 9, Article 12, paragraph (3) and paragraph (4), Article 29, and Article 36 of the Supplementary Provisions; the amended provisions of Article 18, paragraph (1) of the Supplementary Provisions of the Act for Partial Amendment of the Health Insurance Act, etc. (Act No. 83 of 2006) in Article 63 of the Supplementary Provisions; the amended provisions of Article 23, paragraph (1), Article 67, paragraph (1), and Article 191 of the Supplementary Provisions of the Act on Special Accounts (Act No. 23 of 2007) in Article 64 of the Supplementary Provisions; and the provisions of Article 66 and Article 75 of the Supplementary Provisions: the date of promulgation

(Transitional Measures concerning Dispositions and Requests)

- Article 73 (1) Any award, approval, designation, authorization or other dispositions given or any notice or other acts given or taken by the Director-General of the Social Insurance Agency, the chief of local social insurance bureau or the chief of local social insurance office (hereinafter referred to as the "Director-General of Social Insurance Agency, etc.") pursuant to the provisions of laws and regulations prior to the enforcement of this Act (in the case of the provisions listed in each item of Article 1 of the Supplementary Provisions, each provision; the same applies hereinafter), except as otherwise provided for in the laws and regulations, after the enforcement of this Act, is deemed to be an award, approval, designation, authorization or other dispositions given or any notice or other acts given or taken by the Minister of Health, Labour and Welfare, the chief of the Regional Bureau of Health and Welfare or the organization thereof (hereinafter referred to as the "Minister of Health, Labour and Welfare, etc.") pursuant to the corresponding provisions of the respective laws and regulations after the enforcement of this Act.
- (2) A request, notification or other acts already and actually given to or taken against the Director-General of Social Insurance Agency, etc. pursuant to the provisions of laws and regulations at the time of enforcement of this Act, except as otherwise provided for in the laws and regulations, after the enforcement of this Act, is deemed to be a request, notification or other acts given to or taken against the Minister of Health, Labour and Welfare, etc. pursuant to the corresponding provisions of the respective laws and regulations after the enforcement of this Act.
 - (3) With regard to the matters for which reports, notifications, submissions and other procedures were required to be made to the Director-General of Social Insurance Agency, etc. pursuant to the provisions of laws and regulations prior to the enforcement of this Act, and for which those procedures were not carried

out prior to the effective date of this Act, the provisions of the respective laws and regulations after the enforcement of this Act apply, except as otherwise provided for in the laws and regulations, after the enforcement of this Act, by deeming that they are matters for which reports, notifications, submissions and other procedures are required to be made to the Minister of Health, Labour and Welfare, etc. pursuant to the corresponding provisions of the respective laws and regulations after the enforcement of this Act, and for which those procedures have not been carried out.

- (4) An award, approval, designation, authorization or other dispositions to be given or notice or other acts given to or taken by the Director-General of Social Insurance Agency, etc., or a request, notification or other acts to be given to or taken against the Director-General of Social Insurance Agency, etc., pursuant to the provisions of laws and regulations to the effect that the provisions then in force remain applicable, except as otherwise provided for in the laws and regulations, after the enforcement of this Act, are considered to be required to be given by the Minister of Health, Labour and Welfare, etc. or given to or taken against the Minister of Health, Labour and Welfare, etc. in accordance with the classification of administrative affairs pertaining to authorizations and powers under the provisions of the respective laws and regulations after the enforcement of this Act.

(Transitional Measures concerning Penal Provisions)

Article 74 With regard to the application of penal provisions to acts performed prior to the enforcement of this Act, and to acts for which the provisions then in force remain applicable pursuant to the provisions of these Supplementary Provisions and performed after the enforcement of this Act, the provisions then in force remain applicable.

(Delegation to Cabinet Order)

Article 75 Beyond what is set forth in these Supplementary Provisions, any transitional measures necessary for the enforcement of this Act are specified by Cabinet Order.

Supplementary Provisions [Act No. 110 of July 6, 2007] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of April 1, 2008; provided, however, that the provisions listed in the following items come into effect as of the date prescribed in each item:

- (i) Article 1, Article 6, Article 13, Article 16 and Article 19, and the provisions of Article 23, Article 25, Article 27 and Article 28 of the Supplementary

Provisions: the date of promulgation;
(iv) Article 8, Article 18 and Articles 20 through 23, and the provisions of
Articles 7 through 9, Article 13, Article 16, and Article 24 of the
Supplementary Provisions: April 1, 2009

(Review)

Article 2 After approximately five years have passed since the enforcement of this Act, the government is to review what the appropriate regulations based on the provisions of the National Pension Act, etc. amended by this Act should be, by taking into consideration of the state of enforcement of this Act and other matters, and take necessary measures based on the result of the review when the government finds it necessary.

(Transitional Measures concerning Penal Provisions)

Article 27 With regard to the application of penal provisions to acts performed prior to the enforcement of this Act (in the case of the provisions listed in each item of Article 1 of the Supplementary Provisions, each provision; the same applies in the following Article), the provisions then in force remain applicable.

(Delegation of Other Transitional Measures to Cabinet Order)

Article 28 Beyond what is set forth in these Supplementary Provisions, any transitional measures necessary for the enforcement of this Act are specified by Cabinet Order.