

## Regulations Pertaining to Retirement Allowance for National University Corporation the University of Osaka Limited Term Staff

***Note: The document below is an English translation of the University Work Regulations, originally composed in Japanese. The English version of the Work Regulations has been provided merely as a reference for international researchers and employees. Therefore, it should not be considered an official employment contract. Please note that any and all official employment contracts are concluded solely on the basis of the Japanese version of the Work Regulations.***

### Chapter 1: General Provisions

#### (Purpose)

Article 1: The purpose of these regulations shall be to define matters relating to retirement allowance in accordance with Article 48 of The Work Regulations for National University the University of Osaka Limited Term Staff (hereinafter referred to as "The Work Regulations") for members of National University Corporation the University of Osaka (hereinafter referred to as "the University") Staff working on full time basis (excluding members of University Staff to whom The Salary Regulations for National University Corporation the University of Osaka Limited Term Staff (Specially appointed Staff etc.) Subject to Annual Salary System apply. Hereinafter referred to as "Employee(s)") and eligible for application of The Work Regulations.

#### (Payment of Retirement Allowance)

Article 2: Retirement allowance shall be paid to retiring Employees or the surviving family in all cash with the exception of cases of the existence of labor agreement in accordance with laws and ordinances or the proviso of Paragraph 1, Article 24 of The Labor Standards Law (Law, No. 49 of 1947). However, subject to agreement by the Employee, retirement allowance may be paid into an account in a stipulated bank or other financial institution.

2. The retirement allowance set forth in the foregoing Paragraph shall be paid no later than 1 month after the day of retirement. However, the foregoing provision shall not apply in cases where the location of the Employee cannot be confirmed or in cases where other special circumstances exist.

#### (Non-payment of Retirement Allowance)

Article 3: Notwithstanding the provisions of the foregoing Article, retirement allowance shall not be paid under any of the circumstances detailed hereunder. However, in cases where provision Item 6 applies, retirement allowance shall be paid within 1 month after the confirmation of the verdict, in respect of the period of continuous employment prior to the retirement, if requested by the Employee, provided that it can be confirmed, after retirement, that said Employee is not guilty, or is subject to imposition of a sentence less than a punitive fine.

- (1) In cases where the Employee concerned transfers to another National University Corporation or organization equivalent (hereinafter referred to as "National University Corporation") or, for the purposes of human resources exchange, to a national or regional public organization, a local incorporated administrative agency established in accordance with Article 7 of The Local Incorporated Administrative Agency Law (Law No. 118 of 2003), a government finance corporation as defined in Article 1 of Act on Budget and Account Settlement of the Okinawa Development Finance Corporation (Law No. 99 of 1951), or otherwise a corporation established in accordance with special laws (except an agency engaged in administrative execution defined in Paragraph 4, Article 2 of the Act on General Rules for Incorporated Administrative Agencies (Law No. 103 of 1999) the work of which is closely associated with general affairs or the business of the Government (hereinafter referred to as "regional public organization"), and where the period of continuous service at the University is included in calculation of the period of continuous service at said National University Corporation, or national or regional public organization.
- (2) In cases where the Employee concerned is dismissed during probation period, or where a decision is made not to employ said Employee at the end of said probation period in accordance with the provisions of Paragraph 2, Article 10 of the Work Regulations.
- (3) In cases where the Employee concerned assumes the post of Trustee (excluding the case where the Employee concerned is not required to work full-time as a Trustee) in accordance with the terms and provisions of Paragraph 4, Article 15 of the Work Regulations (If the Employee concerned retires from the University in order to assume the post of Trustee and no retirement allowance is paid upon the

retirement from the post of Trustee, the timing of payment of the retirement allowance and calculation method etc., of the retirement allowance shall be determined separately).

- (4) In cases where the work contract of the Employee concerned is newly concluded in accordance with the provision of Item 5, Article 15 of The Work Regulations (this provision shall only apply to the cases where the Employee falls under the definition of "Employee" as specified in Article 1 of the Regulations Pertaining to Retirement Allowance for National University Corporation the University of Osaka Staff, or "Employee" this regulations apply [hereinafter referred to as "The Retirement Allowance Regulations for Staff"]).
- (5) In cases where the Employee concerned is dismissed in accordance with the provisions of any of the Items of Paragraph 2, Article 17 of the Work Regulations, or is subject to punitive dismissal in accordance with Item 5, Paragraph 2, Article 33 of the same regulations (including cases where corresponding circumstances such dismissal or punitive dismissal come to light after retirement of the Employee concerned and before payment of retirement allowance).
- (6) In cases where the Employee concerned is subject to criminal prosecution and said Employee retires prior to confirmation of the relevant verdict (excluding cases of summary proceedings in accordance with the provisions of the 6th volume of the Criminal Procedure Code (Law No. 131 of 1948) only in cases where a sentence in excess of imprisonment is determined with respect for crime for which said Employee is prosecuted) (including cases where Employee concerned is subject to prosecution after retirement and prior to payment of retirement allowance and where such prosecution is related to a criminal case concerning an act committed during the basic period of employment).
- (7) In cases where the Employee concerned is retired in less than 6 months from the date of employment (Excluding individuals other than those to whom The Salary Regulations for National University Corporation the University of Osaka Limited Term Staff Subject to Annual Salary System (hereinafter referred to as The "Salary Regulations for Staff Subject to Annual Salary System") apply throughout the entire period, and who meet any of the conditions in provisions of Item 1 and Item 2 of Paragraph 3, Article 5.
- (8) In cases where the Employee concerned who became an academic staff member on or after the date following the first 31 March arriving after the date when the Employee concerned reached the retirement age defined in Paragraph 3, Article 2 of The Work Regulations effective as of 31 March 2010 (hereinafter referred to as the "Former Retirement Age Date") retires from the University (excluding cases where the Employee concerned retires from the University in order to assume the post of Trustee and no retirement allowance is paid upon the retirement from the post of Trustee, and where the Employee concerned becomes an academic staff member of the University after retirement from the post of Trustee).

2. In addition to the provisions of the foregoing Paragraph, in cases where circumstances such as dismissal or punitive dismissal in accordance with the provisions of Item 5 of the foregoing Paragraph come to light after payment of retirement allowance, the Employee shall return the full amount of said retirement allowance already paid.

#### (Reduction of Retirement Allowance)

Article 4: Notwithstanding the provisions of Article 2, in cases where an Employee is dismissed under instruction of the University in accordance with the provisions of Item 4, Paragraph 2, Article 33 of the Work Regulations, the retirement allowance of said Employee may be reduced to the extent of 50% of the retirement allowance paid in the case of retirement for personal reasons.

2. In addition to the provisions of the foregoing Paragraph, in cases where circumstances warranting resignation of the Employee at the suggestion of the University set forth in said Paragraph come to light after payment of retirement allowance, said Employee may be obliged to pay back part of the retirement allowance already paid to the extent set forth in said Paragraph.

#### (Definition of Period of Continuous Employment)

Article 5: The term "period of continuous employment" used in these regulations shall refer to the period during which the Employee has been continuously employed at the University.

2. In cases where the Period of Continuous Employment referred to in the foregoing paragraph includes any of the periods defined in the following Items, the Period of Continuous Employment shall be calculated by excluding such periods. (Limited to the month the duration of which extends from the beginning to the end of a month.).

(1) The applicable period of the Salary Regulations for Staff Subject to Annual Salary System (2) The period

that is equivalent to one-half of the period of Leave defined in the provisions of Article 12 of the Work Regulations (excluding leave shown in the preceding Item, leave due to injury or illness arising from work-related accidents (Hereinafter referred to as "Work-related Accident(s)") in accordance with Item 1, Paragraph 1, Article 7 of the Workers' Accident Compensation Law (Law No. 50 of 1947) and leave for the purposes of work in national organizations etc. and other leave recognized by the University)

- (3) The period of suspension stipulated in Item 3, Paragraph 2, Article 33 of the Work Regulations: The period equivalent to one-half of the period
- (4) The period of Childcare and Family Care Leave taken (Excluding the period in the next Item.) in accordance with Regulation Pertaining to Childcare and Family Care Leave for National University Corporation the University of Osaka Limited Term Staff (Hereinafter referred to as "Regulation for Childcare and Family Care Leave"): The period equivalent to one-half of the period
- (5) The period of childcare leave (Including Parental leave) taken in accordance with the Regulation for Childcare and Family Care Leave (Limited to the period until the month that includes the date of the first birthday of the child pertaining to childcare leave.): The period equivalent to one- third of the period
3. In cases where calculation of the period of continuous employment in the foregoing 2 Paragraphs produces fractions of less than 1 year, said fractions shall be rounded down to the nearest full year. However, in the cases set forth hereunder, periods of continuous employment of less than 1 year shall be taken as 1 year of continuous work at the University.
  - (1) Resignation from the University due to injury, illness or death
  - (2) Dismissal from the University in accordance with the provisions of Item 5, Paragraph 1, Article 17 of The Work Regulations
  - (3) Resignation from the University for reasons other than those set forth in foregoing Item 2 (only in cases of periods of continuous employment of 6 months or more)
4. The provisions of the foregoing Paragraph shall not apply to calculation of periods of continuous employment for calculation of retirement allowance amounts in accordance with the provisions of Article 9-3.
5. Notwithstanding the provisions of Paragraph 1, period (only periods of full-time employment) falling under any of the categories detailed hereunder shall be included in the period of continuous employment. However, said periods detailed hereunder shall not be included in the period of continuous employment where said period terminates after payment of retirement allowance.
  - (1) Periods engaged in national public service (for those other than successive employees, only in cases of human resources exchange with national organizations).
  - (2) Periods engaged in service at other National University Corporations (only in cases where the National University Corporation applies regulations pertaining to cumulative calculation of periods of continuous employment equivalent to those of the University).
  - (3) Periods engaged in regional public service (only in cases of employees who are hired by the University for the purposes of human resources exchange with regional public service organizations that provide regulations pertaining to cumulative calculation of periods of continuous employment equivalent to those of the University).
  - (4) Periods of service as a trustee of the University or other National University Corporations (only in cases where the National University Corporation applies regulations pertaining to cumulative calculation of periods of continuous employment equivalent to those of the University).
  - (5) Periods during of eligibility for application of The Retirement Allowance Regulations for Staff.
6. In cases where a period corresponding to the period specified in the Items of Paragraph 2 (including a period approved by the University as a similar period) is included in the period that shall be included in the period of continuous employment in accordance with the provisions of the foregoing Paragraph, necessary adjustments shall be made in calculating the period of continuous employment.

(Regular Retirement Allowance )

Article 5-2: The amount of retirement allowance for retiring employees shall be the basic retirement allowance calculated in accordance with the provisions of the next Article through 8 with the addition of the corresponding adjustments stipulated in Article 9-2.

2. When the confirmed amount of retirement allowance calculated in accordance with these Regulations contains fractions of less than 1 yen, such fractions shall be discarded.

Chapter 2: Retirement Allowance

(Basic Retirement Allowance for Employees Retiring for Personal Reasons etc.)

Article 6: With the exception of employees set forth in Paragraph 1 of the following Article or Paragraph 1, Article 8, the basic retirement allowance for those who fall under The Salary Regulations for National University Corporation the University of Osaka Limited Term Staff (hereinafter referred to as "the Salary Regulations") (hereinafter referred to as "Staff to whom Salary Regulations Apply") shall be the total of the basic salary and the adjusted amount (including any additional payment) applicable on the day of retirement in accordance with the provisions of Article 10 of The Salary Regulations for Limited Term Staff (hereinafter referred to as "The Basic Monthly Amount"; excluding, however, the basic monthly amount defined in Article 10-3) multiplied by the number of periods of continuous employment in line with the categories and ratios detailed hereunder.

- (1) More than 1 year, but less than 10 years: 100% per annum
  - (2) More than 11 years, but less than 15 years: 110% per annum
  - (3) More than 16 years, but less than 20 years: 160% per annum
  - (4) More than 21 years, but less than 25 years: 200% per annum
  - (5) More than 26 years, but less than 30 years: 160% per annum
  - (6) 31 years or more: 120% per annum
2. The basic retirement allowance for the employees retiring for personal reasons, etc., (excluding those who retire due to injury, illness or death, and including those who are dismissed in accordance with the provisions of Item 1 through Item 4, Paragraph 1, Article 17 of the Work Regulations; hereinafter referred to as the "Retirees for Personal Reasons etc." shall be, if the employee falls under any of the following Items, equivalent to the amount calculated in accordance with the foregoing Paragraph multiplied by the corresponding ratios given hereunder, notwithstanding what is stipulated in the foregoing Paragraph.
- (1) More than 1 year and less than 10 years: 60% per annum
  - (2) More than 11 years and less than 15 years: 80% per annum
  - (3) More than 16 years and less than 19 years: 90% per annum
3. Excluding individuals set forth in Paragraph 1 of the following Article or in the Items in Paragraph 1, Article 8, Employees to whom the Salary Regulations for National University Corporation the University of Osaka Limited Term Staff Subject to New Annual Salary System (Hereinafter referred to as "Salary Regulations for Staff Subject to New Annual Salary System") apply (Hereinafter referred to as "Staff to whom Staff Subject to New Annual Salary System apply") the basic amount of Retirement Allowance shall be calculated by applying starting salary, promotion, and regulations pertaining to pay raise as University Staff to whom Salary Regulations Apply.

(Basic Retirement Allowance for Retirement Age Retirement after a Period of Continuous Employment of more than 11 Years and Less Than 25 Years)

Article 7: Of the Staff to whom Salary Regulations Apply, the basic retirement allowance for employees with a continuous employment record of 11 years or more to less than 25 years set forth hereunder shall be equivalent to the basic salary applicable on the day of retirement of said employee multiplied by the number of periods of continuous employment in line with the categories and ratios detailed hereunder.

- (1) Employees retiring from the University in accordance with the provisions of Item 1, Article 15 of the Work Regulations after a period of continuous employment of 11 years or more but less than 25 years (Limited to cases where retirement is due to limited age in accordance with the provisions of Paragraph 1, Article 17 of The Work Regulations for National University Corporation the University of Osaka Staff).
  - (2) Employees retiring from the University in accordance with the provisions of Item 4, Article 15 of The Work Regulations after a period of continuous employment of 11 years or more to less than 25 years (Excluding cases where Retirement Allowance shall not be paid upon retirement, in accordance with the provisions of Item 3, Paragraph 1, Article 3).
  - (3) Employees retiring from the University due to being deceased after a period of continuous employment of 11 years or more to less than 25 years (only in cases where the death is due to reasons other than Work-related Accident(s)).
2. Categories and ratios pertaining to the periods of continuous employment set forth in the foregoing Paragraph are detailed hereunder.
- (1) More than 1 year and less than 10 years: 125% per annum
  - (2) More than 11 years and less than 15 years: 137.5% per annum
  - (3) More than 16 years and less than 24 years: 200% per annum
3. Of the Staff to whom Staff Subject to New Annual Salary System apply, Paragraph 3 of the foregoing Article

shall apply mutatis mutandis to the basic retirement allowance for employees with a continuous employment record of 11 years or more to less than 25 years, set forth in the Items of Paragraph 1.

(Basic Retirement Allowance for Long Employment Record etc. upon Retirement Equivalent to Age Retirement; with Continuous Employment Record of 25 Years or More)

Article 8: Of the Staff to whom Salary Regulations Apply, the basic retirement allowance for employees with a continuous employment record of 25 years or more set forth in the following Items shall be equivalent to the basic salary applicable on the day of retirement of said employee multiplied by the number of periods of continuous employment in line with the categories and ratios stipulated in the following Paragraph.

(1) Employees dismissed from the University in accordance with the provisions of Item 5, Paragraph 1, Article 17 of the Work Regulations.

(2) Employees resigning from the University due to injury, illness or death from Work-related Accident(s).

(3) Employees with a period of continuous employment of more than 25 years resigning from the University in accordance with the provisions of Item 1, Article 15 of The Work Regulations (limited to the cases of retirement equivalent to compulsory retirement, in accordance with the provisions of Item 1, Article 17 of The Work Regulations for National University Corporation the University of Osaka Staff).

(4) Employees with a record of continuous employment of 25 years or more resigning from the University in accordance with the provisions of Item 4, Article 15 of The Work Regulations (Excluding employees not eligible for payment of retirement allowance upon retirement in accordance with the provisions of Item 3, Paragraph 1, Article 3).

(5) Employees deceasing after a period of continuous employment of 25 years or more (only in cases where said death is due to a cause other than Work-related Accident(s)).

2. Categories and ratios pertaining to the period of continuous employment set forth in the foregoing Paragraph are as detailed hereunder.

(1) More than 1 year and less than 10 years: 150% per annum

(2) More than 11 years and less than 25 years: 165% per annum

(3) More than 26 years and less than 34 years: 180% per annum

(4) 35 years or more: 105% per annum

3. Of the Staff to whom Staff Subject to New Annual Salary System apply, the provisions of Paragraph 3, Article 6 apply to the basic retirement allowance for employees with a continuous employment record of 25 years or more set forth in the Items of Paragraph 1.

(Special Regulations Pertaining to Basic Retirement Allowance in cases of Reduction of Retirement Allowance for reasons other than Downward Revision of Basic Salary)

Article 8-2: In cases of reduction of the monthly amount of basic salary of a retired Employee (excluding cases of demotion or downgrading in accordance with the provisions of Article 18 of the Salary Regulations for Staff and Article 18 of The Salary Regulations for Limited Term Staff Subject to New Annual Salary System ) during the basic period of employment served with the University due to reasons other than downward revision of the monthly amount of basic salary (i.e. reduction of monthly amount of basic salary received prior to said revision in accordance with revisions to The Work Regulations) and where the highest monthly amount of basic salary (hereinafter referred to as "monthly amount of basic salary prior to special reduction"), assuming no reduction on the said day of occurrence of the reason for said reduction (hereinafter referred to as "the day of reduction") exceeds the amount of the retirement allowance on the day of retirement of said employee, the basic retirement allowance shall, notwithstanding the provisions of Article 6 through the foregoing Article, be subject to the addition of amounts given hereunder.

(1) For Employees deemed to have retired for the same reason as that actually valid on the day preceding the latest day of reduction relating to the monthly amount of basic salary prior to special reduction, the amount calculated based on the number of days of continuous employment up to said day and the basic amount in calculated accordance with the provisions of Articles 6 through the foregoing Article.

(2) Amount resulting from multiplication of the basic monthly salary of the day of retirement by the ratio achieved by subtraction of the ratio set forth in (a) below by the ratio set forth in (b) below.

(a) Ratio for basic amount of monthly salary corresponding to retirement allowance assuming a basic retirement allowance amount for the Employee of based on calculation in accordance with the provisions of Articles 6 through the foregoing Article.

(b) Ratio corresponding to the monthly amount of basic salary prior to special reduction set forth in the foregoing Item.

2. The basic employment period set forth in the provision of Item 6, Paragraph 1, Article 3 and the foregoing Paragraph shall refer to the period during which the Employee was employed continuously at the University (excluding the period of continuous employment prior to the day of retirement during which said Employee received retirement allowance in accordance with the provision of these regulations) extending until the preceding day of retirement of said Employee (excluding retirement in accordance with the provisions of Item 1 or Item 3, Paragraph 1, Article 3) and the period defined in the provisions of Paragraph 5, Article 5.

(Maximum Amount of Basic Retirement Allowance)

Article 9: When the amount of basic retirement allowance, calculated in accordance with the provisions of Articles 7 8 exceeds the amount resulting from multiplying the Employee's basic monthly salary on the retirement date by a ratio of 59.28, notwithstanding what is stipulated in these Articles, the amount resulting from said calculation shall be taken as the basic retirement allowance.

2. When the basic amount of retirement allowance resulting from calculation in accordance with the provisions of Paragraph 1, Article 8-2 exceeds the amount shown in following Items stipulated in accordance with the classifications given in Item 2 (b) of the same Paragraph, notwithstanding what is stipulated in said Paragraph, the amount stipulated in the Items shall be the basic retirement allowance for the Employee.
  - (1) 59.28 or more: The amount resulting from multiplication of the monthly amount of basic salary prior to special reduction by 59.28.
  - (2) Less than 59.28: Total of the amount resulting from multiplication of the monthly amount of basic salary prior to special reduction by the ratio given in Item 2 (b), Paragraph 1, Article 8-2 and the amount resulting from multiplication of the amount of basic salary on the day of retirement by the ratio achieved by subtraction of the said ratio from 59.28.
3. Application of the preceding 2 Paragraphs is limited to the University-approved Employees who meet the requirements of the preceding Article.

(Amount of Adjusted Retirement Allowance)

Article 9-2: The amount of adjusted retirement allowance for retiring Employees shall be the total of the adjusted retirement allowance amounts (hereinafter referred to as "adjusted amount") corresponding to the classes set out hereunder, said amounts applicable to each month (excluding months occurring in periods during which the University months determines that the Employee was not actually required to perform duties for reason of leave taken in accordance with the provisions of Paragraph 1, Article 12 of The Work Regulations (excluding leave due to injury or illness caused by Work-related Accident(s) or for the purposes of performance of national duties and other periods of leave recognized by the University), or for reason of suspension in accordance with the provisions of Item 3, Paragraph 2, Article 33 of the same regulations, or for other similar reasons recognized by the University) to which said classes apply within the period commencing in the month within which the first day of the basic period of employment (i.e. basic period of employment as stipulated in Paragraph 2, Article 8-2. This shall also apply hereinafter) of the Employee falls and terminating in the month within which the last day of said period falls, said amounts allocated in sequence from ranks 1 to 60 from the highest amount (in cases where the total number of applicable months is less than 60, the adjusted monthly amount is calculated for the applicable months).

- (1) Class 1: 95,400 yen
  - (2) Class 2: 78,750 yen
  - (3) Class 3: 70,400 yen
  - (4) Class 4: 65,000 yen
  - (5) Class 5: 59,550 yen
  - (6) Class 6: 54,150 yen
  - (7) Class 7: 43,350 yen
  - (8) Class 8: 32,500 yen
  - (9) Class 9: 27,100 yen
  - (10) Class 10: 21,700 yen
  - (11) Class 11: 0
2. Classes of Employee in the Items of the foregoing Paragraph shall be set forth by the University in consideration of such factors as the work grade and rank or classification, the degree of complexity, difficulty and responsibility of work compared to other Employees.
3. Notwithstanding the provisions of Paragraph 1, the adjusted monthly amount of retirement allowance for Employees falling under any of the following categories shall be as stipulated in said categories.

- (1) Retired Employees (excluding Retirees for Personal Reasons) with a period of continuous employment of 1 year or more and less than 4 years and Retirees for Personal Reasons with a period of continuous employment of more than 10 years and less than 24 years (Excluding individuals stipulated in Item 3.): Amount equivalent to one-half of the amount calculated in accordance with the provisions of Paragraph 1.
  - (2) Retired Employees (excluding Retirees for Personal Reasons) with a period of continuous employment of zero and less than 9 years (Excluding individuals detailed in Item 3.): 0
  - (3) Employees with a monthly basic salary on the day of retirement in excess of the amount stipulated in the Designated Duties Basic Monthly Salary Table Grade-8 and other similar Employees: The amount equivalent to 8% of the basic retirement allowance calculated in accordance with the provisions of Articles 6 through foregoing Article.
4. In addition to the provisions of the preceding Paragraphs, matters necessary for the calculation of adjusted retirement allowance amount in accordance with the provisions of this Article shall be set forth by the University.

(Special Cases Pertaining to Amounts of Regular Retirement Allowance)

Article 9-3: Employees who fall under any of the following items are eligible for a specific amount of retirement allowance as stipulated in Paragraph 1, Article 8. In cases where the multiplication of the monthly basic salary on the day of retirement or the ratio shown in the corresponding category is less than the said retirement allowance, notwithstanding what is stipulated in Article 5-2, Article 8 and Article 8-2 and the foregoing Article, the retirement allowance shall be the larger of the two amounts.

- (1) Period of employment of less than 1 year: 270%
  - (2) Period of employment of more than 1 year and less than 2 years: 360%
  - (3) Period of employment of more than 2 years and less than 3 years: 450%
  - (4) Period of employment of more than 3 years: 540%
2. "Monthly basic salary" referred to in the preceding Paragraph shall be the monthly total of the basic salary and the adjusted basic salary (including any amount of additional payment), the monthly dependent allowance, and the monthly regional allowance, each of which is defined in The Salary Regulations for Staff.
3. Of the Staff to whom Staff Subject to New Annual Salary System apply, the provisions of the foregoing two Paragraphs shall also apply mutatis mutandis to individuals set forth in the Items of Paragraph 1.

### Chapter 3: Miscellaneous Provisions

(Scope and Priority of Surviving Family)

Article 10: The surviving family set forth in the provisions of Article 2 shall refer to the following individuals.

- (1) Spouses (including individuals who, while not officially married to the Employee, have a relationship equivalent to a de fact marriage with said Employee at the time of the death of the same).
  - (2) Children, parents, grandchildren, grandparents and siblings who were principally dependent on the income of the Employee for living expenses at the time of death of said Employee.
  - (3) Relatives of the Employee other than the above who were principally dependent on the income of said Employee for living expenses at the time of the death of the same.
  - (4) Children, parents, grandchildren and siblings to whom Item 2 does not apply.
2. The above members of the surviving family shall be eligible for receiving the retirement allowance in accordance with the priority of payment above, while members of the surviving family set forth in Item 2 and Item 4 shall be eligible in accordance with the priority in which they are set forth in the corresponding provision. In such cases, the adopted parents shall take priority over the birth parents, and the parents of the adopted parents shall take priority over the parents of birth parents, and the adopted parents of parents shall take priority over the birth parents of parents.
3. In cases where two or more members of surviving family are accorded the same level of priority in respect of eligibility for receiving the retirement allowance, said allowance shall be divided equally among them.

(Exclusion from Surviving Family)

Article 11: Notwithstanding what is stipulated in the foregoing Article, the following individuals shall be excluded from surviving family:

- (1) Individual(s) willfully caused the death of the Employee.

- (2) Individual(s) willfully caused the death of surviving family members, either with higher or equal entitlement to receive the retirement allowance of said Employee, prior to the death of the Employee.

(Changes to Content of Regulations)

Article 12: These regulations shall be subject to change concomitant with revision of Law respecting relating to Retirement Allowances for the National Public Service (Law No. 182 of 1953, hereinafter referred to as "The Retirement Allowance Law").

2. Changes to the content of regulations set forth in the foregoing Paragraph shall be implemented with consideration to such factors as tends in the retirement allowance systems of other National University Corporations and the financial standing of the University.

Chapter 4: Implementation of Regulations

(Matters Necessary for Implementation)

Article 13: Matters necessary for the implementation of these regulations shall be set forth separately.

Supplementary Provisions

(Date of Implementation)

1. The foregoing regulations shall be implemented from 14 April 2004 and applied from 1 April 2004.

(Interim Measures Pertaining to Basic Retirement Allowance)

2. Until further notice, the basic amount of retirement allowance for the Employees retiring after a period of continuous employment of 35 years or less shall be the amount resulting from multiplication of the amount calculated in accordance with the provisions of Article 6 through Article 8-2 by 83.7%. In this case, the "preceding article" referred to in Article 9-3 shall be replaced with "the foregoing Article and Paragraph 2 of the Supplementary Provisions (implemented on 14 April 2004)."
3. Until further notice, the basic amount of retirement allowance for the Employees retiring after a period of continuous employment of 36 years or more and 42 years or less, whose retirement falls under the provision of Paragraph 1, Article 6, shall be the amount resulting from multiplication of the amount calculated in accordance with the provisions of Paragraph 1, Article 6 or Article 8-2 by the rate stipulated in the foregoing Paragraph.
4. Until further notice, the basic amount of retirement allowance for the Employees retiring after a period of continuous employment of 35 years or more, whose retirement falls under the provision of Article 8, shall be the amount calculated by the provision of Paragraph 2 of the Supplementary Provisions, assuming that the period of continuous employment of the Employee is 35 years.
5. Until further notice, the basic amount of retirement allowance for the Employees retiring after a period of continuous employment of 42 years or more, whose retirement falls under the provision of Paragraph 1, Article 6 shall be, notwithstanding the provision of the same Paragraph, the amount calculated by the provision of Paragraph 2 of the Supplementary Provisions, assuming that the retirement of the Employee falls under the provision of Article 8 and that the period of continuous employment of the Employee is 35 years.

(Interim Measures Pertaining to the Maximum Amount of Retirement Allowance)

6. Notwithstanding the provisions of Article 9, for Employees retiring from the University by 30 September 2004, the ratio "59.28" set forth with the same article shall be read "60.99."
7. In the case of an academic staff member retiring on or after the Former Retirement Age Date, the text in the middle columns of the following Table shall be replaced with the text indicated in the right columns of the same Table, in the application of Paragraph 1, Paragraph 2 and Paragraph 5, Article 5; Article 6; Paragraph 1, Article 7; Paragraph 1, Article 8; Article 8-2; Paragraph 1 and Paragraph 2, Article 9; Article 9-2; and Paragraph 1, Article 9-3 as indicated in the left columns of the same Table.

| Provisions to be replaced | Text to be replaced             | Replacement text  |
|---------------------------|---------------------------------|---|
| Paragraph 1, Article 5    | period of continuous employment | period of continuous employment (limited to the period until the first 31 March following the Former Retirement Age Date) |
| Paragraph 2, Article 5    | period of continuous employment | period of continuous employment (limited to the period until the first 31 March following the Former Retirement Age Date) |

|  |   |   |
|--|---|---|
| Item 1 to Item 3, Paragraph 5, Article 5 | Periods engaged   | Periods engaged (limited to the period until the first 31 March following the Former Retirement Age Date)   |
| Paragraph 1, Article 6                   | the day of retirement   | the day of retirement (however, if an Employee retires on or after the first 31 March following the Former Retirement Age Date, the day shall be the first 31 March following the Former Retirement Age Date)   |
| Paragraph 2, Article 6                   | retirement due to injury, illness or death  | retirement due to injury, illness or death or retirement on or after the first 31 March following the Former Retirement Age Date  |
| Paragraph 1, Article 7                   | the day of retirement   | the day of retirement (however, if an Employee retires on or after the first 31 March following the Former Retirement Age Date, the day shall be the first 31 March following the Former Retirement Age Date)   |
| Item 1, Paragraph 1, Article 7           | after a period of continuous employment of 11 years or more to less than 25 years | after a period of continuous employment of 11 years or more to less than 25 years and after the Former Retirement Age Date  |
|  | No. 1, Article 17 of The Work Regulations   | No. 1, Article 17 of The Work Regulations (including the case where an Employee retires on or after the first 31 March following the Former Retirement Age Date)  |
| Paragraph 1, Article 8                   | the day of retirement   | the day of retirement (however, if an Employee retires on or after the first 31 March following the Former Retirement Age Date, the day shall be the first 31 March following the Former Retirement Age Date)   |
| Item 3, Paragraph 1, Article 8           | continuous employment of 25 years or more resigning from the University           | continuous employment of 25 years or more resigning from the University after the Former Retirement Age Date  |
|  | No. 1, Article 17 of The Work Regulations   | No. 1, Article 17 of The Work Regulations (including the case where an Employee retires on or after the first 31 March following the Former Retirement Age Date)  |
| Paragraph 1, Article 8-2                 | basic monthly salary of the day of retirement                                     | basic monthly salary of the day of retirement (however, if an Employee retires on or after the first 31 March following the Former Retirement Age Date, the monthly amount of basic salary shall be the amount effective as of the first 31 March following the Former Retirement Age Date)           |
| Paragraph 2, Article 8-2                 | the day of retirement   | the day of retirement (however, if an Employee retires on or after the first 31 March following the Former Retirement Age Date, the day shall be the first 31 March following the Former Retirement Age Date)   |
|  | period of continuous employment   | period of continuous employment (limited only to the period until the first 31 March following the Former Retirement Age Date)  |
| Paragraph 1, Article 9                   | the day of retirement   | the day of retirement (however, if an Employee retires on or after the first 31 March following the Former Retirement Age Date, the day shall be the first 31 March following the Former Retirement Age Date)   |
| Item 2, Paragraph 2, Article 9           | basic monthly salary of the day of retirement                                     | monthly amount of basic salary on the day of retirement (however, if an Employee retires on or after the first 31 March following the Former Retirement Age Date, the monthly amount of basic salary shall be the amount effective as of the first 31 March following the Former Retirement Age Date) |
| Item 3, Paragraph 3,                     | monthly amount of basic   | monthly amount of basic salary on the day of retirement   |

|                          |                                 |   |
|--------------------------|---------------------------------|---|
| Article 9-2              | salary on the day of retirement | (however, if an Employee retires on or after the first 31 March following the Former Retirement Age Date, the monthly amount of basic salary shall be the amount effective as of the first 31 March following the Former Retirement Age Date) |
| Paragraph 1, Article 9-3 | the day of retirement           | the day of retirement (however, if an Employee retires on or after the first 31 March following the Former Retirement Age Date, the day shall be the first 31 March following the Former Retirement Age Date)                                 |

Supplementary Provision

The foregoing amendments shall be implemented from 1 December 2004 and applied from 1 April 2004.

Supplementary Provision

The foregoing amendments shall be implemented from 1 January 2005.

Supplementary Provision

The foregoing amendments shall be implemented from 1 April 2005.

Supplementary Provision

The foregoing amendments shall be implemented from 1 April 2006.

Supplementary Provisions

(Date of Implementation)

1. The foregoing amendments shall be implemented from 1 April 2006.

(Basic Monthly Payment in the Case where Provisional Regular Service Basic Salary etc. is guaranteed)

2. In cases where the amount of basic monthly payment of a retired Employee was reduced in accordance with revisions to the basic monthly payment (excluding revisions implemented prior to 31 March 2006) during the basic period of employment of said member and in cases where said member of University had been eligible for application of regulations stipulating payment of the difference when the basic monthly amount after reduction was less than the monthly amount of the Provisional Regular Service Basic Salary stipulated in Appendix Table 1-A to Appendix Table 4-A of the Salary Regulations for Staff and the Provisional Basic Adjustment Amount stipulated in the same Regulations, the basic monthly amount of payment in accordance herewith shall not include said difference.

(Application of Special Regulations Pertaining to Basic Retirement Allowance in Cases where Basic Monthly Payment has been reduced for reasons other than Revisions to Reduction of Basic Monthly Salary)

3. Notwithstanding what is stipulated in Article 8-2, eligibility for application of special regulations pertaining to basic retirement allowance in cases where basic monthly payment has been reduced for reasons other than revisions to reduction of basic monthly salary shall be limited to the following.

(1) Cases of eligibility for application of other basic salary tables after the date of implementation of Paragraph 1 by Employees eligible application of designated duties basic salary tables in the University of Osaka prior to acquisition of university corporation status and eligible for continued application of the same after 1 April 2004 (only in cases of reduction of monthly basic salary).

(2) Other cases where necessity is recognized by the University.

(Interim Measures)

4. In cases where Employees eligible for application of the revised regulations retire (i.e. Employees retiring after the date of implementation of the revised regulations and eligible for receiving the payment of retirement allowance under said revised regulations. This shall also apply hereinafter) and the reason for said retirement is identical to the reason applicable the time of actual retirement on the day preceding the date of implementation of the revised regulations etc. (i.e. date of implementation of revised regulations and dates determined by the University. This shall also apply hereinafter) and where, based on the period of continuous employment and the basic monthly salary valid on said day, the amount resulting from multiplication of the amount of the retirement allowance calculated in accordance with regulations prior to revision and to other considerations determined by the University(or, in the cases of the Employees retiring due to personal reasons other than injury, illness or death, or injury or illness other than a workplace accident, whose period of continuous employment is 43 or 44 years, the amount calculated in accordance

with the provision of Paragraph 2 of the Supplementary Provisions prior to revision, assuming that the retirement of the Employee falls under the provisions of Article 8 prior to revision and that the period of continuous employment of the Employee is 35 years) by 83.7% (or, in the cases of the Employees whose period of continuous employment is 20 years or more (excluding the Employees retiring due to personal reasons other than injury, illness or death, whose period of continuous employment is 42 years or less, and the Employees retiring due to injury or illness other than a workplace accident, whose period of continuous employment is 37 years or more and 42 years or less), 83.7/104) is greater than the amount calculated in accordance with regulations after revision and to other considerations determined by the University (hereinafter referred to "retirement allowance after revision of regulations"), notwithstanding what is stipulated in these regulations, the larger of the 2 amounts shall be taken as the amount of the retirement allowance.

5. For Employees retiring within the period from the date of implementation of the revised regulations etc. to 31 March 2009, in cases where the retirement allowance after revision of regulations for said Employees is greater than the amount of retirement allowance calculation of which is based on assumption of the basic monthly salary received by said Employee on the day preceding the date of implementation of the revised regulations etc. as being the basic monthly salary on the day of retirement in accordance with regulations prior to revision and to other considerations determined by the University (hereinafter referred to "retirement allowance prior to revision of regulations"), notwithstanding what is stipulated in these regulations, the amount of retirement allowance payable to the Employee shall be the amount resulting from subtraction from the retirement allowance after revision of regulations of the amounts given in each of the categories hereunder corresponding to the classification of Employee given therein.
- (1) Retired Employees with a record of continuous employment of 25 years or more: The lowest of the following amounts (amounts less than 100,000 yen shall be adjusted to 100,000 yen)
    - (a) 5% of the adjusted retirement allowance calculated in accordance with the provisions of Article 9-2.
    - (b) Amount resulting from subtraction of the retirement allowance prior to revision of regulations from the retirement allowance after revision of regulations.
  - (2) Employees with a period of continuous employment of less than 24 years retiring within the period from the date of implementation of the revised regulations etc. to 31 March 2007: The lowest of the following amounts (amounts less than 100,000 yen shall be adjusted to 100,000 yen)
    - (a) 70% of the adjusted retirement allowance calculated in accordance with the provisions of Article 9-2.
    - (b) Amount resulting from subtraction of the retirement allowance prior to revision of regulations from the retirement allowance after revision of regulations.
  - (3) Employees with a record of continuous employment of less than 24 years retiring within the period from 1 April 2007 to 31 March 2009: The lowest of the following amounts (amounts less than 500,000 yen shall be adjusted to 500,000 yen)
    - (a) 30% of the adjusted retirement allowance calculated in accordance with the provisions of Article 9-2.
    - (b) Amount resulting from subtraction of the retirement allowance prior to revision of regulations from the retirement allowance after revision of regulations.

#### Supplementary Provision

The foregoing amendments shall be implemented from 17 August 2006 and applied from 1 April 2006.

#### Supplementary Provision

The foregoing amendments shall be implemented from 19 February 2008.

#### Supplementary Provision

The foregoing amendments shall be implemented from 21 April 2008.

#### Supplementary Provision

The foregoing amendments shall be implemented from 1 December 2009.

#### Supplementary Provisions

##### (Date of Implementation)

1. The foregoing amendments shall be implemented from 1 April 2010.

##### (Interim Measure)

2. Notwithstanding the provisions of Paragraph 7 of the Supplementary Provisions of the Salary Regulations for

Staff (implemented as of 14 April 2004), the same provisions shall not apply, until 31 March 2016, to an Academic Staff who held office in the National University Corporation the University of Osaka of Foreign Studies prior to the integration as of 30 September 2007 and whose status was transferred to the University due to the integration.

#### Supplementary Provisions

(Date of Implementation)

1. The foregoing amendments shall be implemented from 1 December 2010.

(Special Exception for Monthly Basic Salary)

2. When calculating the monthly basic salary under these regulations for Employees to whom the provisions of Paragraph 2 through Paragraph 7 of the Supplementary Provisions (implemented on 1 December 2010) apply, the provisions of Paragraph 2 through Paragraph 7 of the same Supplementary Provisions shall not apply.

(Date of Implementation)

1. The foregoing amendments shall be implemented from 1 January 2013.

(Interim Measure Pertaining to Basic Amount of Retirement Allowance)

2. Notwithstanding the provisions of Paragraph 2 of the Supplementary Provisions (implemented as of 14 April 2004) and Paragraph 4 of the Supplementary Provisions (implemented as of 1 April 2006), "87%" in Paragraph 2 of the Supplementary Provisions (implemented as of 1 April 2004) shall be replaced with "98%," and "87%" and "87/104" in Paragraph 4 of the Supplementary Provisions (implemented as of 1 April 2006) shall be replaced with "98%" and "98/104", respectively, during the period from 1 January 2013 to 30 September 2013; "87%" in Paragraph 2 of the Supplementary Provisions (implemented as of 1 April 2004) shall be replaced with "92%," and "87%" and "87/104" in Paragraph 4 of the Supplementary Provisions (implemented as of 1 April 2006) shall be replaced with "92%" and "92/104", respectively, during the period from 1 October 2013 to 30 June 2014.

3. In cases where retirement allowance is paid to an academic staff member retiring on or after the first 31 March arriving on or after the Former Retirement Age Date (excluding an academic staff member of the Dental Technology Institute attached to the School of Dentistry), the amount of retirement allowance paid to the academic staff member shall be, notwithstanding the provisions after revision, the amount calculated in accordance with the provisions as of the first 31 March arriving on or after the Former Retirement Age Date.

#### Supplementary Provision

The foregoing amendments shall be implemented from 1 November 2013.

#### Supplementary Provision

The foregoing amendments shall be implemented from 1 January 2014.

#### Supplementary Provision

The foregoing amendments shall be implemented from 26 May 2014.

#### Supplementary Provision

The foregoing amendments shall be implemented from 1 April 2015.

#### Supplementary Provisions

(Date of Implementation)

1. The foregoing amendments shall be implemented from 1 April 2015.

(Handling of the individuals to whom The Salary Regulations for Staff Subject to Annual Salary System apply)

2. The retirement allowance that an individual to whom The Salary Regulations for Staff Subject to Annual Salary System applies is entitled to receive shall be calculated on the basis of the basic monthly salary on the day before the date The Salary Regulations for Staff Subject to Annual Salary System is applied to the individual (hereinafter referred to as the "Date of Transition"). In addition, the individual shall deem to have retired from the University on the day before the Date of Transition under No. 3, Article 15 of the Work Regulations.

3. Notwithstanding the provisions of the foregoing Paragraph, the retirement allowance that an individual who has already passed the Former Retirement Age Date on the day before the Date of Transition (Excluding individuals to whom Paragraph 2 of supplementary provisions, implemented from 1 April 2010, applies) is

entitled to receive shall be calculated on the basis of the basic monthly salary on the day before the Date of Transition (however, in cases where The Salary Regulations for Staff Subject to Annual Salary System applies to the individual on or after the day after the first 31 March following the Former Retirement Age Date, the basic monthly salary on the first 31 March following the Former Retirement Age Date shall be used); in addition, the individual shall be deemed to have retired from the University on the day before the Date of Transition under No.1, Article 15, of the Work Regulations.

4. Notwithstanding the provisions of the foregoing 2 Items, the retirement allowance that an individual who was subjected to dismissal under instructions stipulated in Item 4, Paragraph 2, Article 33 of the working regulations is entitled to receive shall be calculated on the basis of the basic monthly salary on the day before the Date of Transition (however, in cases where The Salary Regulations for Staff Subject to Annual Salary System applies to the individual on or after the day after the first 31 March following the Former Retirement Age Date, the basic monthly salary on the first 31 March following the Former Retirement Age Date shall be used); in addition, the individual shall be deemed to have retired from the University for the actual reason for dismissal.
5. Notwithstanding the provisions of Paragraph 2 and Paragraph 3, an individual to whom the provisions of Item 3, Paragraph 1, Article 7, Item 2 or Item 5, Paragraph 1, Article 8 apply, as being subject to the Salary Regulations for Staff on the day of said retirement, is entitled to receive the retirement allowance which shall be calculated on the basis of the basic monthly salary to which necessary adjustments shall be made and on the actual reason for retirement.
6. When the individual to whom the provisions from Paragraph 2 to Paragraph 5 apply has period that are deemed to be included in the periods of continuous employment by Paragraph 5, Article 5 (including the period specified by the University as equivalent to said period), the basic monthly salary stipulated in Paragraph 2 to Paragraph 5 shall be determined with the necessary modifications.

#### Supplementary Provision

The foregoing amendments shall be implemented from 1 April 2015.

#### Supplementary Provision

The foregoing amendments shall be implemented from 22 June 2015 and be applied from 1 April 2015.

#### Supplementary Provisions

##### (Date of Implementation)

1. The foregoing amendments shall be implemented from 1 January 2018.

##### (Interim Measures pertaining to Amount of Adjusted Retirement Allowance)

2. Until further notice, as for the application of the provision Item 3, Paragraph 3, Article 9-2 to those who are listed in the same Paragraph (limited to the part pertaining to the same number) and Paragraph 2 of Supplementary Provision (effective from April 14, 2004), the term "8%" in the same number shall be replaced with "8.3%", and the term "Paragraph 2 of Supplementary Provision (effective from April 14, 2004)" in the same Paragraph shall be replaced with "Paragraph 2 of Supplementary Provision (effective from 14th April 2004) and Paragraph 2 of Supplementary Provision (effective from January 1, 2018)".

#### Supplementary Provision

The foregoing amendments shall be implemented from 14 December 2019.

#### Supplementary Provision

The foregoing amendments shall be implemented from 1 April 2021.

#### Supplementary Provision

The foregoing amendments shall be implemented from 1 October 2022.

#### Supplementary Provision

##### (Date of Implementation)

1. The foregoing amendments shall be implemented from 1 April, 2025.

##### (Interim Measures pertaining to the retirement age)

2. Until further notice, the amount of retirement allowance for Employees other than Academic Staff and Researchers, those who retired in accordance with the provision of Item 2, Article 15 (limited to those who retired for reasons other than work-related injuries) and those who retired for personal reasons after

reaching 60, shall be calculated by deeming that they retired pursuant to the provisions of Item 1 of the same Article. However, this shall not apply to retirements pursuant to Item 1 through 4, Paragraph 1, Article 17, or Item 4, Paragraph 2, Article 33.

Basic Retirement Allowance Payment Rate List for National University Corporation the University of Osaka Staff  
(1. Jan 2018 ~ )

| Length of Service | Article 6                                   |   |                       | Article 7 | Article 8  |   |
|-------------------|---|---|-----------------------|-----------|--|---|
|                   | Item 2                                      | Item 1  |                       |           | Administrative or operational dismissal due to unavoidable circumstances/On-duty death/On-duty accident and sickness( ≥25 years) | Retirement age/dehiring/Off-duty death ( ≥25 years) |
|                   | Retirement for Personal Reasons             | Retirement age/dehiring/Off-duty death<br>( < 11 years) | Off-duty injury, etc. |           |  |   |
| < 6 months        | 0   | 0   | 0.837                 |           | 1.2555   |   |
| ≥ 6 months        | 0.5022                                      | 0.837   | 0.837                 |           | (2.7a for less than 1 year)  |   |
| 1 year            |   |   |                       |           | 1.2555   | (3.6a)  |
| 2                 | 1.0044                                      | 1.674   | 1.674                 |           | 2.511  | (4.5a)  |
| 3                 | 1.5066                                      | 2.511   | 2.511                 |           | 3.7665   | (5.4a)  |
| 4                 | 2.0088                                      | 3.348   | 3.348                 |           | 5.022  | (5.4a)  |
| 5                 | 2.511                                       | 4.185   | 4.185                 |           | 6.2775   |   |
| 6                 | 3.0132                                      | 5.022   | 5.022                 |           | 7.533  |   |
| 7                 | 3.5154                                      | 5.859   | 5.859                 |           | 8.7885   |   |
| 8                 | 4.0176                                      | 6.696   | 6.696                 |           | 10.044   |   |
| 9                 | 4.5198                                      | 7.533   | 7.533                 |           | 11.2995  |   |
| 10                | 5.022                                       | 8.37  | 8.37                  |           | 12.555   |   |
| 11                | 7.43256                                     |   | 9.2907                | 11.613375 | 13.93605   |   |
| 12                | 8.16912                                     |   | 10.2114               | 12.76425  | 15.3171  |   |
| 13                | 8.90568                                     |   | 11.1321               | 13.915125 | 16.69815   |   |
| 14                | 9.64224                                     |   | 12.0528               | 15.066    | 18.0792  |   |
| 15                | 10.3788                                     |   | 12.9735               | 16.216875 | 19.46025   |   |
| 16                | 12.88143                                    |   | 14.3127               | 17.890875 | 20.8413  |   |
| 17                | 14.08671                                    |   | 15.6519               | 19.564875 | 22.22235   |   |
| 18                | 15.29199                                    |   | 16.9911               | 21.238875 | 23.6034  |   |
| 19                | 16.49727                                    |   | 18.3303               | 22.912875 | 24.98445   |   |
| 20                | (Item1 of Article 6 for 20 years or longer) | 19.6695   | 19.6695               | 24.586875 | 26.3655  |   |
| 21                |   | 21.3435   | 21.3435               | 26.260875 | 27.74655   |   |
| 22                |   | 23.0175   | 23.0175               | 27.934875 | 29.1276  |   |
| 23                |   | 24.6915   | 24.6915               | 29.608875 | 30.50865   |   |
| 24                |   | 26.3655   | 26.3655               | 31.282875 | 31.8897  |   |
| 25                |   | 28.0395   | 28.0395               |           | 33.27075   |   |
| 26                |   | 29.3787   | 29.3787               |           | 34.77735   |   |
| 27                |   | 30.7179   | 30.7179               |           | 36.28395   |   |
| 28                |   | 32.0571   | 32.0571               |           | 37.79055   |   |
| 29                |   | 33.3963   | 33.3963               |           | 39.29715   |   |
| 30                |   | 34.7355   | 34.7355               |           | 40.80375   |   |
| 31                |   | 35.7399   | 35.7399               |           | 42.31035   |   |
| 32                |   | 36.7443   | 36.7443               |           | 43.81695   |   |
| 33                |   | 37.7487   | 37.7487               |           | 45.32355   |   |
| 34                |   | 38.7531   | 38.7531               |           | 46.83015   |   |
| 35                |   | 39.7575   | 39.7575               |           | 47.709   |   |
| 36                |   | 40.7619   | 40.7619               |           | //   |   |
| 37                |   | 41.7663   | 41.7663               |           | //   |   |
| 38                |   | 42.7707   | 42.7707               |           | //   |   |
| 39                |   | 43.7751   | 43.7751               |           | //   |   |
| 40                |   | 44.7795   | 44.7795               |           | //   |   |
| 41                |   | 45.7839   | 45.7839               |           | //   |   |
| 42                |   | 46.7883   | 46.7883               |           | //   |   |
| 43                |   | 47.709  | 47.709                |           | //   |   |
| 44                |   | 47.709  | 47.709                |           | //   |   |
| 45                |   | 47.709  | 47.709                |           | //   |   |

- (Note) 1. Figure shows the payment rate based on Item 2 through 5 of Supplementary Provision (implemented as of 1 January 2004).  
2. Figure in ( ) shows the basic assured retirement allowance payment rate.  
3. "a" next to numbers in the figure shows monthly payment of basic salary.  
(The monthly payment of basic salary consists of the total amount of basic salary, the adjusted amount thereof (including any amount of additional payment), monthly amount of dependent allowance and monthly amount of regional allowance.)