

Regulation on Remuneration for Executives of the Public University Corporation,  
the University of Aizu

(Regulation No. 34, April 1, 2006)

Revision Regulation No. 6, of April 1, 2007

Revision Regulation No. 8, of April 1, 2009

Revision Regulation No. 36, of June 25, 2009

Revision Regulation No. 41, of December 1, 2009

Revision Regulation No. 19, of December 1, 2010

Revision Regulation No. 3, of April 1, 2011

Revision Regulation No. 23, of April 1, 2013

Revision Regulation No. 16, of January 1, 2015

Revision Regulation No. 13, of April 1, 2015

Revision Regulation No. 1, of March 11, 2016

Revision Regulation No.17, of December 21, 2016

Revision Regulation No.39, of March 30, 2017

Revision Regulation No.7, of December 21, 2017

Revision Regulation No.1, of December 25, 2018

Revision Regulation No.21, of March 29, 2019

Revision Regulation No.3, of December 26, 2019

Revision Regulation No.12, of November 30, 2020

Revision Regulation No.15, of March 30, 2021

Revision Regulation No.12, of November 30, 2021

Revision Regulation No. 9, of December 28, 2022

Revision Regulation No.16 , of March 31, 2023

Revision Regulation No.29, of December 28, 2023

Revision Regulation No.22, of December 27, 2024

Revision Regulation No.8, of March 31, 2025

Revision Regulation No.23, of December 26, 2025

Article One

(Objective)

1.1 The objective of this regulation is to provide for necessary matters concerning remuneration for executives of the Public University Corporation, the University of Aizu, based on the provisions of Article 48 of the Local Independent Administrative Corporation Law (Law No. 118, 2003).

## Article Two

### (Remuneration for Executives)

2.1 Remuneration for full-time executives shall include basic salaries, commuting allowances, term-end allowances, and cold region allowances. For part-time executives, allowances for part-time executives shall be paid.

## Article Three

### (Remuneration Payment Day)

3.1 The payment day of remuneration for executives (excluding term-end allowances) shall be the twenty-first day of each month. However, when the day falls on a holiday provided for in the Law Concerning National Holidays (hereinafter referred to as "HOLIDAYS BASED ON THE NATIONAL HOLIDAY LAW"), a Saturday or a Sunday, the salary payment day shall be the last day prior to the twenty-first of the month that is not a holiday provided for in the Law Concerning National Holidays, a Saturday, or a Sunday.

## Article Four

### (Basic Salaries)

4.1 The monthly amount of basic salaries for full-time executives shall be as follows:

Chairperson of the Board of Executives: 1,065,000 yen

Vice-Chairperson of the Board of Executives: 840,000 yen

Regent: 780,000 yen

4.2 The Chairperson of the Board of Executives can determine the monthly amount of basic salaries for executives, notwithstanding the provisions of Paragraph 4.1, when he/she recognizes doing so as necessary, taking into account the relevant executives' job experience, actual achievements, and difficulty of duties, etc.

## Article Five

### (Special Exceptions to Basic Salaries)

5.1 The monthly amount of basic salaries paid to full-time executives, for the period from April 1, 2025 to March 31, 2027, shall be the amount provided for in Article 4 minus the product of that amount and 5/100 (rounded down to the nearest 100 yen).

However, the monthly amount of basic salaries which will be used as the basis for calculation of allowances shall be the amount determined based on the provisions of Article 4.

Article Six  
(Commuting Allowances)

6.1 Commuting allowances shall be paid to full-time executives in situations corresponding to any of the categories of personnel eligible to receive commuting allowances provided for in Article 14, Paragraph 1 of the Regulation Concerning Salaries for Personnel of the Public University Corporation, the University of Aizu (hereinafter referred to as “SALARY REGULATION”).

6.2 The monthly amount of commuting allowances shall be the amount provided for in Article 14, Paragraph 2 of the SALARY REGULATION.

6.3 Other than provided for in Paragraphs 6.1 and 6.2, necessary matters concerning payment of commuting allowances, including revision of the amount of payments due to change of commuting circumstances, shall be in accordance with examples provided for in the SALARY REGULATION.

Article Seven  
(Term-end Allowances)

7.1 Term-end allowances shall be paid to full-time executives, who are in office on June 1 and December 1, (for the purpose of this article, hereinafter referred to as “CRITICAL DATES”) on the dates provided for in Article 24, Paragraph 1 of the SALARY REGULATION. For executives who have resigned or deceased within one month before the respective CRITICAL DATES, term-end allowances shall be paid in the same manner.

7.2 The amount of term-end allowances, on the basis of the amount provided for in Article 4 of this regulation which relevant executives should receive as of the respective CRITICAL DATES (as of the day of resignation or decease for full-time executives who have resigned or deceased) plus the product of that amount and  $\frac{45}{100}$ , shall be the amount calculated by multiplying the basic amount by  $\frac{175}{100}$ , and multiplying this amount by the payment ratio listed in the following items corresponding to the period in office of executives working for a period of less than six months prior to the CRITICAL DATES.

- (1)  $\frac{100}{100}$  for six months
- (2)  $\frac{80}{100}$  for five months or more but less than six months
- (3)  $\frac{60}{100}$  for three months or more but less than five month
- (4)  $\frac{30}{100}$  for less than three months

7.3 The period in office provided for in Paragraph 7.2 shall be the period the relevant

individuals are in office as executives. However, in cases in which personnel for whom the Ruling Concerning Office Regulations for Personnel of the Public University Corporation, The University of Aizu applies or local public employees for whom the Local Public Service Act (Law No. 261, 1950) applies (hereinafter referred to as “PERSONNEL OF CORPORATION, ETC.”) continue to serve as executives upon request of the appointing authority or an individual commissioned by the appointing authority, the period the relevant PERSONNEL OF CORPORATION, ETC. worked at previous workplace shall be included in the period in office.

7.4 Term-end allowances shall not be paid to executives who have resigned from executive posts and employed as PERSONNEL OF CORPORATION, ETC. within one month before the CRITICAL DATES, notwithstanding the provisions of Paragraph 7.1.

7.5 The amount of term-end allowances provided for in Paragraph 7.2 can be increased or decreased within the product of that amount and 10/100, based on the results of achievement evaluation made by the Fukushima Prefecture Public University Corporation Evaluation Committee and achievements made by the relevant executives.

7.6 Other than those provided for in Paragraphs 7.1 through 7.5, necessary matters concerning payment of term-end allowances, including temporary suspension of term-end allowances, shall be in accordance with examples provided for in the SALARY REGULATION.

## Article Eight

### (Cold Region Allowances)

8.1 Cold region allowances shall be paid to full-time executives in situations corresponding to any of the categories of personnel eligible to receive cold region allowances provided for in Article 26, Paragraph 1 of the SALARY REGULATION.

8.2 The amount of cold region allowances shall be the amount provided for in Article 26, Paragraph 2 of the SALARY REGULATION.

8.3 Other than those provided for in Paragraphs 8.1 and 8.2, necessary matters concerning payment of cold region allowances, including the amount of cold region allowances, shall be in accordance with examples provided for in the SALARY REGULATION.

## Article Nine

### (Allowances for Part-time Executives)

9.1 Remuneration for part-time executives shall be the following allowances for part-time executives.

Regent: 36,300 yen/day

Auditor: 32,600 yen/day

#### Article Ten

(Remuneration for Executives Who Have Been Newly Appointed or Who Have Resigned  
in the Middle of a Month)

10.1 With respect to an executive who has been newly appointed on a day other than the first day of a month, the basic salary paid to the relevant executive for the month of his/her appointment shall be the product of the amount obtained by dividing the monthly amount of basic salaries calculated based on the provisions of Article 5, which should be paid to the relevant executive, by the number of days of the month excluding Saturdays and Sundays (hereinafter referred to as "DAILY AMOUNT"), and the number of days from the day of his/her appointment to the last day of the month excluding Saturdays and Sundays.

10.2 With respect to an executive who has resigned on a day other than the last day of a month, the basic salary paid to the relevant executive for the month of his/her resignation shall be the product of the DAILY AMOUNT and the number of days from the first day of the month to the day of his/her resignation excluding Saturdays and Sundays. However, as remuneration to be paid to executives deceased for the month of his/her decease, the monthly amount of basic salaries for the month shall be paid in full.

#### Article Eleven

(Methods for Payment of Remuneration)

11.1 Remuneration for executives shall be paid directly to executives in cash.

However, in cases in which there are amounts that should be deducted from remuneration for executives based on laws, remuneration shall be paid after deduction of the respective amount from the calculated remuneration amount for the relevant executives.

11.2 Notwithstanding the provisions of Paragraph 11.1, upon request by executives, the entire amount of remuneration, after deduction of the amount that should be deducted, can be paid by bank transfer to the deposit account designated by the relevant executives.

#### Article Twelve

(Rounding off Calculations)

12.1 When fractions of less than one yen arise in amounts calculated in accordance

with the provisions of this regulation, with exception of cases determined separately, the amounts concerned shall be rounded down to the nearest one yen.

### Article Thirteen

#### (Matters Necessary for Enforcement)

13.1 Necessary matters concerning enforcement of this regulation, other than those enforced in accordance with examples provided for in the SALARY REGULATION shall be determined separately by the Chairperson of the Board of Executives.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of April 1, 2006.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of April 1, 2007.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of April 1, 2009.
2. For application of the provisions of Paragraph 7.2 of this regulation to term-end allowances to be paid in June, 2009, "160/100" in the said paragraph shall be "145/100".

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of June 25, 2009.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of December 1, 2009.

However, the revision of the provision of Paragraph 7.2 of this regulation (limited to the revision from "160/100" to "145/100") shall be enforced as of April 1, 2010.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of December 1, 2010. However, the revision in Paragraph 7.2 in Article 7 shall be enforced as of April 1, 2011.
2. With respect to the application of Paragraph 7.2 in Article 7 to the term-end allowance paid in December, 2010, the value, 160/100, in item (3) shall be read as 145/100.

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of April 1, 2011.

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of April 1, 2013.

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of January 1, 2015 and shall be applicable retroactively from December 1, 2014.
2. With respect to the application of Paragraph 7.2 in Article 7 to the term-end allowance paid in December, 2014, the value, 157.5/100 therein shall be read as 165/100.
3. Upon application of the revised regulation, the term-end allowance paid in accordance with the pre-revised regulation shall be regarded as part payment of the term-end allowance paid in accordance with the revised regulation.

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of April 1, 2015.

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of March 11, 2016 and shall be applicable retroactively from December 1, 2015.
2. With respect to the application of Paragraph 7.2 in Article 7 to the term-end allowance paid in December, 2015, the value, 160/100 therein shall be read as 162.5/100.
3. When applying the provisions of the revised Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu (hereinafter, "Revised Executive Remuneration Regulation," the payment of term-end allowances in accordance with the provisions of the pre-revision Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu shall be considered to be the partial payment of term-end allowances provided for in the Revised Executive Remuneration Regulation.

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of January 1, 2017 and shall be applicable retroactively from December 1, 2016.

2. With respect to the application of Paragraph 7.2 in Article 7 to the term-end allowance paid in December, 2016, the value, 165/100 therein shall be read as 170/100.

3. When applying the provisions of the revised Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu (hereinafter, "Revised Executive Remuneration Regulation," the payment of term-end allowances in accordance with the provisions of the pre-revision Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu shall be considered to be the partial payment of term-end allowances provided for in the Revised Executive Remuneration Regulation.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of April 1, 2017.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of January 1, 2018 and shall be applicable retroactively from December 1, 2017.

2. With respect to the application of Paragraph 7.2 in Article 7 to the term-end allowance paid in December, 2017, the value, 167.5/100 therein shall be read as 170/100.

3. When applying the provisions of the revised Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu (hereinafter, "Revised Executive Remuneration Regulation," the payment of term-end allowances in accordance with the provisions of the pre-revision Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu shall be considered to be the partial payment of term-end allowances provided for in the Revised Executive Remuneration Regulation.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of January 1, 2019 and shall be applicable retroactively from December 1, 2018.

2. With respect to the application of Paragraph 7.2 in Article 7 to the term-end allowance paid in December, 2018, the value, 165/100 therein shall be read as 172.5/100.

3. When applying the provisions of the revised Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu (hereinafter, "Revised Executive Remuneration Regulation," the payment of term-end allowances in

accordance with the provisions of the pre-revision Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu shall be considered to be the partial payment of term-end allowances provided for in the Revised Executive Remuneration Regulation.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of April 1, 2019.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of January 1, 2020 and shall be applicable retroactively from December 1, 2019.
2. With respect to the application of Paragraph 7.2 in Article 7 to the term-end allowance paid in December, 2019, the value, 167.5/100 therein shall be read as 170/100.
3. When applying the provisions of the revised Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu (hereinafter, "Revised Executive Remuneration Regulation," the payment of term-end allowances in accordance with the provisions of the pre-revision Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu shall be considered to be the partial payment of term-end allowances provided for in the Revised Executive Remuneration Regulation.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of December 1, 2020. However, the revision in Paragraph 7.2 in Article 7 shall be enforced as of April 1, 2021.
2. With respect to the application of Paragraph 7.2 in Article 7 to the term-end allowance paid in December, 2020, the value, 167.5/100, shall be read as 162.5/100.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of April 1, 2021.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of December 1, 2021. However, the revision in Paragraph 7.2 in Article 7 shall be enforced as of April 1, 2022.
2. With respect to the application of Paragraph 7.2 in Article 7 to the term-end allowance paid in December, 2021, the value, 160/100, shall be read as 155/100.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of January 1, 2023 and shall be applicable retroactively from December 1, 2022.
2. With respect to the application of Paragraph 7.2 in Article 7 to the term-end allowance paid in December, 2022, the value, 162.5/100 therein shall be read as 165/100.
3. When applying the provisions of the revised Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu (hereinafter, "Revised Executive Remuneration Regulation," the payment of term-end allowances in accordance with the provisions of the pre-revision Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu shall be considered to be the partial payment of term-end allowances provided for in the Revised Executive Remuneration Regulation.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of April 1, 2023.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of January 1, 2024 and shall be applicable retroactively from December 1, 2023.
2. With respect to the application of Paragraph 7.2 in Article 7 to the term-end allowance paid in December, 2023, the value, 167.5/100 therein shall be read as 172.5/100.
3. When applying the provisions of the revised Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu (hereinafter, "Revised Executive Remuneration Regulation," the payment of term-end allowances in accordance with the provisions of the pre-revision Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu shall be considered to be the partial payment of term-end allowances provided for in the Revised Executive Remuneration Regulation.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of January 1, 2025 and shall be applicable retroactively from December 1, 2024.
2. With respect to the application of Paragraph 7.2 in Article 7 to the term-end

allowance paid in December, 2024, the value, 172.5/100 therein shall be read as 177.5/100.

3. When applying the provisions of the revised Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu (hereinafter, "Revised Executive Remuneration Regulation," the payment of term-end allowances in accordance with the provisions of the pre-revision Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu shall be considered to be the partial payment of term-end allowances provided for in the Revised Executive Remuneration Regulation.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of April 1, 2025.

#### ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of January 1, 2026 and shall be applicable retroactively from December 1, 2025.

2. With respect to the application of Paragraph 7.2 in Article 7 to the term-end allowance paid in December, 2025, the value, 175/100 therein shall be read as 177.5/100.

3. When applying the provisions of the revised Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu (hereinafter, "Revised Executive Remuneration Regulation," the payment of term-end allowances in accordance with the provisions of the pre-revision Regulation on Remuneration for Executives of the Public University Corporation, the University of Aizu shall be considered to be the partial payment of term-end allowances provided for in the Revised Executive Remuneration Regulation.