

Regulation Concerning Salaries for Personnel of the Public University Corporation, the University of Aizu

(Regulation No. 40, April 1, 2006)

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ARTICLE ONE (OBJECTIVE)

1.1 The objective of this regulation, based on the provisions of Article 25 of the Ruling Concerning Office Regulations for Personnel of the Public University Corporation, The University of Aizu (hereinafter referred to as "PERSONNEL OFFICE REGULATIONS"), is to provide for necessary matters concerning salary and various allowances (hereinafter referred

to as “SALARY, ETC.”) for employees.

1.2 With respect to matters not provided for in this regulation, the Fukushima Prefecture Ordinance Concerning Personnel Salaries (Fukushima Prefecture Ordinance No. 9, 1951) and other ordinances concerning salary (hereinafter referred to collectively as “ORDINANCES”), the Ruling Concerning Payment of Personnel Salaries (Fukushima Prefecture Personnel Council Ruling No. 7, 1960) and other rulings concerning SALARY, ETC. (hereinafter referred to collectively as “RULINGS”), and other Fukushima Prefecture ordinances, notices, etc. provided for separately shall apply mutatis mutandis.

1.3 The ORDINANCES, RULINGS and other related Fukushima Prefecture ordinances, notices, etc. shall also apply mutatis mutandis to SALARY, ETC. payment for employees over 60 years of age (excluding faculty members).

ARTICLE TWO (SALARY)

2.1 “Salary” refers to remuneration for working during the official working hours provided for in the Regulation Concerning Working Hours, Holidays, Leave, Etc. for Personnel of the Public University Corporation, the University of Aizu (hereinafter referred to as “REGULATION ON WORKING HOURS”).

2.2 “Various allowances” refers to special salary adjustments (management position allowances), starting salary adjustments, dependent allowances, housing allowances, commuting allowances, allowances for duties entailing separation from immediate family, overtime allowances, holiday pay, special duty allowances for management personnel, term-end allowances, diligence allowances, and cold region allowances.

2.3 When employees are provided with housing, meals, uniforms, or other facilities, etc. necessary for daily life in full or in part (except when these are provided due to their necessity for performing their employment duties), corresponding amounts shall be deducted from their salary as provided for separately.

ARTICLE THREE (SALARY SCALES)

3.1 The types of salary scales shall be as follows.

- 1)** Salary Scale for Administrative Positions (Attached Table 1)
- 2)** Salary Scale for Positions Regarding Technical Skills (Attached Table 2)
- 3)** Salary Scale for Teaching Positions (Attached Table 3)

3.2 The Salary Scale for Administrative Positions shall be applied to all employees to whom other salary scales are not applied.

3.3 The Salary Scale for Positions Regarding Technical Skills shall be applied to employees working as technical staff.

3.4 The Salary Scale for Teaching Positions shall be applied to employees who are Professors, Associate Professors, Lecturers, Assistant Professors or Research Associates.

ARTICLE FOUR (LEVELS OF EMPLOYMENT DUTIES)

4.1 The duties of employees shall be categorized into the levels of employment duties provided for in the salary tables provided in Article 3 based on the complexity and difficulty

of those employment duties and the degree of responsibility involved, and the nature of standard duties that serve as the basis for those categories shall be in accordance with the matters determined by the Fukushima Prefecture Personnel Council.

4.2 The level of personnel employment duties of an employee shall be determined by the Chairperson within the staffing quota set for each of the aforementioned levels of employment duties established or amended by the Fukushima Prefecture Personnel Council, and in accordance with standards provided for in the RULINGS.

ARTICLE FIVE

(STANDARDS FOR INITIAL SALARY, SALARY INCREASES, ETC.)

5.1 The salary grade of individuals who have newly become employees subject to a salary scale shall be determined in accordance with the standards for initial salary provided for in RULINGS.

5.2 The salary grade of employees moving from one level of employment duties to another, or from one job to another of the same level of employment duties for which standards for initial salary differ, shall be determined in accordance with matters provided for in the RULINGS.

5.3 Salary increases for employees shall be conducted on the date provided for in the RULINGS in accordance with their work performance during the year prior to a date prior to the aforementioned date set forth in accordance with the provisions of the RULINGS. However, if, during the period from the day after the BASIS DATE and the day before the salary increase, the employee in question was subjected to disciplinary punishment provided for in Article 38 of the PERSONNEL OFFICE REGULATIONS, or fall under the equivalent provisions of the RULINGS, these circumstances shall also be considered in determining their salary increase.

However, salary increases for employees to whom the Salary Scale for Teaching Positions applies (hereinafter referred to as "FACULTY") shall be conducted on the date set forth in the RULINGS based on their performance during the year prior to said date in accordance with criteria provided for separately.

ARTICLE SIX

(SALARY ADJUSTMENT)

6.1 Besides the provisions of Article 5, when an imbalance between the salary grade or monthly salary of an employee and that of other employees is recognized, the latter employee's salary grade or monthly salary can be adjusted in accordance with matters provided for in the RULINGS.

ARTICLE SEVEN

(PAYMENT METHODS FOR SALARY)

7.1 Salary shall be paid on a monthly basis for a period from the first day to the last day of a month.

7.2 The salary payment day shall be the twenty-first day of each month. However, when that day falls on a holiday provided for in the Law Concerning National Holidays, or on a Saturday or Sunday, the salary payment day shall be the day before, or the first day prior to that day which is not a holiday provided for in the Law Concerning National Holidays, or a Saturday or Sunday.

ARTICLE EIGHT

8.1 Newly hired employees shall be paid their salary starting from their first day of employment. In the case of employees subject to a salary increase or reduction in pay, they shall be paid their new salary from the date designated for the change.

8.2 When employees leave their employment, their salary shall be paid until the date of separation. However, in the event of the death of an employee, the entire amount for that month shall be paid.

8.3 When paying a salary in accordance with the provisions of the preceding two paragraphs, in cases other than when salary is paid from the first day of the month or until the last day of the month, the amount of the salary shall be calculated on a prorated basis based on the number of days in that month minus the number of weekly holidays.

8.4 Regarding any necessary matters concerning the payment of salary not provided for in Article 7 and the preceding three paragraphs, the ORDINANCES, RULINGS and other related Fukushima Prefecture ordinances, notices, etc. shall apply mutatis mutandis.

ARTICLE NINE (ADJUSTMENTS TO SALARY)

9.1 When the monthly salary of a position that is considerably more specialized than another position belonging to a level of employment duties with the same working conditions, including but not limited to the degree of responsibility involved therein, the intensity of labor, working hours, work environment is recognized as inappropriate, an adjustment based on the specialized nature of the position shall be paid in accordance with the appropriate adjustment table for the monthly salary in question provided for in the RULINGS.

9.2 The amount of the adjustment to the monthly salary prescribed in the adjustment table set forth in the preceding paragraph shall not exceed 25/100 of the monthly salary prior to adjustment.

ARTICLE TEN (SPECIAL ADJUSTMENTS TO SALARY)

10.1 Employees in managerial or supervisory positions designated by the RULINGS as being specialized in nature shall, following approval by the Fukushima Prefecture Personnel Council, receive an special adjustment to their monthly salary based on the specialized nature of their position in accordance with the standard prescribed in the RULINGS.

10.2 Special adjustments to salary provided for in the preceding paragraph shall not exceed 25/100 of the monthly salary of the highest salary grade for the level of employment duties of the aforementioned employees in the positions provided for in said paragraph.

ARTICLE TEN-TWO (STARTING SALARY ADJUSTMENTS)

10-2.1 Employees newly hired for positions that require specialized knowledge in the medical field and for which there is a recognized difficulty in filling vacancy shall receive an initial salary adjustment calculated based on the amounts provided for in the ORDINANCES, RULINGS, and in other relevant Fukushima Prefecture ordinances, notices, etc.

**ARTICLE ELEVEN
(DEPENDENT ALLOWANCES)**

11.1 Dependent allowances shall be paid to employees with dependents. However, dependent allowances shall not be paid to employees to whom the Salary Scale for Administrative Positions applies and who have a level of employment duties of 9 or higher for dependent family members falling into Items 2 through 5 in the following paragraph (referred to in Paragraph 3 as "DEPENDENT PARENTS, ETC.").

11.2 "Dependents" for the purposes of the preceding paragraph shall refer to individuals listed below who have no other means of livelihood and are mainly supported by the aforementioned employees.

- 1) Children who have not reached the first April 1 after turning age 22
- 2) Grandchildren who have not reached the first April 1 after turning age 22
- 3) Parents and grandparents age 60 or older
- 4) Siblings who have not reached the first April 1 after turning age 22
- 5) Individuals with severe mental or physical disability

11.3 The monthly amount of dependent allowance shall be 13,000 yen per dependent family member falling under Item 1 in the preceding paragraph (referred to in the following paragraph as "DEPENDENT CHILD(REN)"), or 6,500 yen per DEPENDENT PARENTS, ETC. (3,500 yen for employees to whom the Salary Scale for Administrative Positions applies and who have a level of employment duties of 8).

11.4 Notwithstanding the provisions of the preceding paragraph, the monthly amount of dependent allowance in cases with DEPENDENT CHILDREN who are currently between their first April 1 after turning age 15 and their first March 31 after turning age 22 shall be the amount provided for in said paragraph plus an additional 5,000 yen per aforementioned DEPENDENT CHILD

11.5 Other than those provided for in the preceding paragraph, revisions to the amount paid following a change in the number of dependents and any necessary matters concerning the payment of dependent allowance shall be in accordance with the RULINGS.

ARTICLE TWELVE (Deleted)

**ARTICLE THIRTEEN
(HOUSING ALLOWANCES)**

13.1 Housing allowances shall be paid to employees who fall into either of the following items.

- 1) Employees renting accommodations (including rented rooms; the same applies for the following item) for the purpose of living in it themselves and paying monthly rent (including usage fees; the same applies hereinafter) in excess of 9,500 yen (excluding employees living in employee housing [residential buildings established for employees to live in; the same applies for the following item] and other employees prescribed by the provisions of the RULINGS)
- 2) Employees receiving an allowance for duties entailing separation from immediate family in accordance with Article 15.1 or 15.3 who rent accommodations (excluding

employee housing and other accommodations prescribed by the provisions of the RULINGS) for their spouse (including common-law spouses not registered with government; the same shall apply throughout this article) to live in and paying monthly rent in excess of 9,500 yen, or employees provided for in the RULINGS for whom it is deemed necessary to maintain a balance with the former.

13.2 The monthly amount of housing allowance shall be based on which of the following two categories in which the employee in question falls (those who fall into both shall receive the total amounts for both categories).

1) Employees described in Item 1 of the preceding paragraph: The amount prescribed for whichever of the following two subcategories the employee falls into (rounded down to the nearest 100 yen)

a. Employees paying a monthly rent of ¥20,500 or less: Their monthly rent minus ¥9,500

b. Employees paying a monthly rent of more than 20,500 yen: Half the difference between their monthly rent and 20,500 yen (or 17,000 yen when half of the difference is more than 17,000 yen) plus 11,000 yen

2) Employees described in Item 2 of the preceding paragraph: An amount equivalent to half the amount calculated in accordance with the provisions provided for in the preceding item of this paragraph (rounded down to the nearest 100 yen)

13.3 Other than those provided for in the preceding two paragraphs, any necessary matters concerning payment of housing allowances shall be in accordance with the RULINGS.

ARTICLE FOURTEEN (COMMUTING ALLOWANCES)

14.1 Commuting allowances shall be paid to the following employees.

1) Employees using transportation or toll roads (hereinafter referred to as "TRANSPORTATION, ETC." in this article) and paying the associated fares or charges (hereinafter referred to as "FARES, ETC.") to commute on a regular basis (excluding employees other than those for whom commuting without the use of TRANSPORTATION, ETC. would be a significant hardship and those who would have a commute distance of less than two kilometers each way if they walked instead of using TRANSPORTATION, ETC., as well as employees described in Item 3 below)

2) Employees using an automobile or another means of transportation in accordance with matters provided for in the Fukushima Prefecture Personnel Council Ruling (hereinafter referred to as "AUTOMOBILES, ETC." in this article) to commute on a regular basis (excluding employees other than those for whom commuting without the use of AUTOMOBILES, ETC. would be a significant hardship and those who would have a commute distance of less than two kilometers each way if they waked instead of using AUTOMOBILES, ETC., as well as employees described in the following item)

3) Employees using and paying FARES, ETC. for TRANSPORTATION, ETC. as well as using AUTOMOBILES, ETC. to commute on a regular basis (excluding employees other than those for whom commuting without the use of TRANSPORTATION, ETC. and AUTOMOBILES, ETC. would be a significant hardship and those who would have a commute distance of less than two kilometers each way if they walked instead of using TRANSPORTATION, ETC. and AUTOMOBILES, ETC.

14.2 The amount of commuting allowances shall be based on which of the following three categories in which the employee in question falls.

1) Employees described in Item 1 of the preceding paragraph: The sum of the following amounts per each payment unit period

a. The amounts equivalent to the FARES, ETC. required for the employee in question to commute during payment unit period calculated in accordance with the RULINGS (hereinafter referred to as "FARES, ETC. EQUIVALENT" in this item and the following paragraph)

b. The amounts equivalent to special charges, etc., required for said employee (limited to those determined in the RULINGS) to commute during the payment unit period calculated in accordance with the RULINGS (hereinafter referred to as "SPECIAL CHARGES, ETC. EQUIVALENT") (the difference between the amount of FARES, ETC. associated with the use of special express trains such as bullet trains, national expressways and other TRANSPORTATION, ETC and the amount equivalent to the FARES, ETC. used as the basis for calculating the FARES, ETC.)

2) Employees described in Item 2 of the preceding paragraph: An amount of no more than 77,000 yen per payment unit period corresponding to the distance the employee uses their AUTOMOBILES, ETC. and in accordance with matters provided for in the RULINGS

3) Employees described in Item 3 of the preceding paragraph: The amount(s) provided for in Items 1 and/or 2, depending on which of the categories provided for in the RULINGS the employee falls into considering circumstances including the commute distance if the employee was to commute to work on foot without using TRANSPORTATION, ETC. or AUTOMOBILES, ETC., the distance for which TRANSPORTATION, ETC. is used, or the distance for which AUTOMOBILES, ETC. are used

14.3

The amount of commuting allowance paid to employees for whom the sum total of the amount provided for in Item 2 of the preceding paragraph plus the amount obtained by dividing the total of FARES, ETC. EQUIVALENT and SPECIAL CHARGES, ETC. EQUIVALENT (if there are two or more forms of TRANSPORTATION, ETC., the total for all of them) by the number of months in the payment unit period exceeds 150,000 yen shall, irrespective of the provisions of the preceding paragraph, be the amount obtained by multiplying 150,000 yen by the number of months in the longest payment unit period for commuting allowance paid to said employee.

14.4 Commuting allowances shall be paid on the day provided in the RULINGS of the first month of the payment unit period.

14.5 When an employee being paid a commuting allowance leave their positions, or when any other reason provided for in the RULINGS arises, the employee concerned shall return the portion of commuting allowances corresponding to the amount provided for in the RULINGS with consideration given for the period remaining in the payment unit period after said reason arises.

14.6 For the purpose of this article, "payment unit period" refers to the period of one-month units of no more than six months in accordance with matters provided for in the RULINGS that comprises the unit in which a commuting allowance shall be paid (one month in the case of commuting allowances for the use of AUTOMOBILES, ETC.).

14.7 Other than those provided for in the preceding Paragraphs 1 through 6, any necessary matters concerning revisions to the amount paid associated with changes in commuting circumstances and the payment and return of commuting allowances shall be in accordance with the RULINGS.

**ARTICLE FIFTEEN
(FAMILY SEPARATION ALLOWANCES)**

15.1 A family separation allowance shall be paid to employees who, following a reassignment involving a change of workplace or a relocation of their workplace, 1. must live separately from their co-resident spouse due to a parent's illness or other unavoidable circumstances corresponding to those provided for in the RULINGS, 2. are living alone on a regular basis, and for whom commuting from their previous residence to their new workplace is recognized as difficult based on the applicable standards provided for in the RULINGS, taking into consideration the commuting distance, etc. However, this will not apply when commuting from the spouse's residence to the new workplace is not recognized as being difficult based on the applicable standards provided for in the RULINGS, taking into consideration the commuting distance, etc.

15.2 The monthly amount of family separation allowance shall be 30,000 yen (for employees for whom the traveling distance between their place of residence and that of their spouse calculated in accordance with matters provided for in the RULINGS [hereinafter referred to as "TRAVELING DISTANCE"] is greater than the distance provided for in the RULINGS, the amount of the allowance shall be this amount plus an additional amount of no more than 70,000 yen according to whichever of the TRAVELING DISTANCE categories provided for in the RULINGS the employee falls into).

15.3 Other than those provided for in the preceding two paragraphs, any necessary matters concerning the payment of family separation allowances, including adjustments to the amounts paid, shall be in accordance with the RULINGS.

**ARTICLE SIXTEEN
(SALARY, ETC. REDUCTIONS)**

16.1 When employees do not work, except in the case of COMPENSATION TIME OFF for overtime provided for in Paragraph 1 of Article 5-2 of the "REGULATION ON WORKING HOURS", holidays provided for in the Law Concerning National Holidays (or compensatory holidays designated for said holidays, in the event that employees worked during all of the working hours assigned on said holidays)(hereinafter referred to as "NATIONAL HOLIDAY LAW HOLIDAYS, ETC."), year-end and new year holidays (or compensatory holidays designated for said holidays, in the event that employees worked during all of the working hours assigned on said holidays)(hereinafter referred to as "YEAR-END AND NEW-YEAR'S HOLIDAYS, ETC."), paid leave, or other occasions where the Chairperson has given approval for an employee to not work (excluding childcare leave and family-care leave), the hourly wage equivalent of their salary (obtained by dividing their annual salary [monthly salary multiplied by 12] by their annual working hours [weekly working hours multiplied by 52]) shall be deducted from SALARY, ETC. for every missed hour of work.

**ARTICLE SEVENTEEN
(OVERTIME ALLOWANCES)**

17.1 Employees ordered to work in excess of official working hours shall, for every hour worked in excess of official working hours, be paid as an overtime allowance an amount calculated by multiplying the hourly SALARY, ETC. provided for in Article 21 by a ratio between 125/100 and 150/100 provided for in the RULINGS according to the following category of work performed in excess of official working hours (an additional 25/100 shall be added to this ratio when work is performed between 10 p.m. and 5 a.m. in the following morning).

1) Work performed on days on which official working hours have been assigned (excluding days on which employees performed duties during official working hours for which they will be paid holiday pay provided for in Article 18; the same shall apply in the following paragraph)

2) Work other than that set forth in the preceding item

17.2 Other than those provided for in the preceding paragraph, employees, ordered, in accordance with the provisions provided for in Article 3 of the REGULATION ON WORKING HOURS, to work in excess of official weekly working hours assigned in advance provided for in Article 2.5 or 2.6 of the REGULATION ON WORKING HOURS (hereinafter referred to as "OFFICIAL ASSIGNED WORKING HOURS BEFORE CHANGE" in Paragraphs 2 and 3 of this article), shall be paid an overtime allowance. The amount of this overtime allowance shall, for every hour worked in excess of the OFFICIAL ASSIGNED WORKING HOURS BEFORE CHANGE, be the amount calculated by multiplying the hourly SALARY, ETC. provided for in Article 21 by the ratio prescribed in the RULINGS between 25/100 to 50/100.

17.3 Employees for whom the total of the working hours in the following two items exceeds 60 hours in a month shall, notwithstanding the provisions of the preceding two paragraphs, be paid an overtime allowance. The amount of this overtime allowance shall, for every hour worked in excess of these sixty hours, be the amount calculated by multiplying the hourly SALARY, ETC. provided for in Article 21 by the ratio prescribed in each of the following items for the type of working hours prescribed therein.

1) Hours of ordered work in excess of official working hours (excluding work on weekly holidays provided for in Articles 2.4.1, 2.5, 2.6, and Article 3 of the REGULATION ON WORKING HOURS prescribed in the RULINGS): 150/100 (175/100 for such hours worked between 10 p.m. and 5 a.m. the following morning)

2) Hours worked in excess of OFFICIAL ASSIGNED WORKING HOURS BEFORE CHANGE provided for in Article 17.2: 50/100

17.4 In the event of an employee who was designated COMPENSATION TIME OFF in accordance with Article 5.2.1 of the REGULATION ON WORKING HOURS did not work during said COMPENSATION TIME OFF, an overtime allowance shall not be paid for every hour worked in excess of sixty hours provided for in the preceding paragraph for which COMPENSATION TIME OFF was designated in lieu thereof. The amount of overtime allowance to not be paid shall be calculated by multiplying the employee's hourly SALARY, ETC. provided for in Article 21 by applicable ratio prescribed in Items 1 or 2 below.

1) Working hours provided for in Item 1 of the preceding paragraph: 150/100 (175/100 when said working hours fall between 10 p.m. and 5 a.m. in the following morning) minus the ratio provided for in the RULINGS in accordance with Paragraph 1 of this article (25/100 shall be added to the ratio when said working hours fall between 10 p.m. and 5 a.m. in the following morning)

2) Working hours provided for in Item 2 of the preceding paragraph: 50/100 minus the ratio provided for in the RULINGS in accordance with Paragraph 2 of this article

**ARTICLE EIGHTEEN
(HOLIDAY PAY)**

18.1 Employees ordered to work during official working hours on NATIONAL HOLIDAY LAW HOLIDAYS, ETC. and END-OF- AND BEGINNING-OF-YEAR HOLIDAYS, ETC. shall be paid, for every hour worked during regular working hours, an amount obtained by multiplying the hourly SALARY, ETC. provided for in Article 21 by the ratio of 135/100 (160/100 in the case of employees engaging in late-night work) as holiday pay.

**ARTICLE NINETEEN
(ROUNDING OFF CALCULATIONS)**

19.1 When calculating the amount of the salary reduction for hours not worked in accordance with the provisions of Article 16, any fractions of less than one yen shall be rounded down.

19.2 When calculating the hourly amount for overtime allowance or holiday pay in accordance with the provisions of Articles 17 and 18, any fractions of less than one yen shall be rounded up.

ARTICLE TWENTY

20.1 Treatment of cases in which fractions of less than one hour arise in the total number of hours provided for in Articles 16 and 18 shall be in accordance with matters provided for in the RULINGS.

**ARTICLE TWENTY-ONE
(CALCULATION OF HOURLY SALARY, ETC.)**

21.1 The amount of hourly SALARY, ETC. shall be calculated by dividing the total amount of monthly salary and the following monthly allowances by the average number of planned working hours per month.

- 1) Starting salary adjustments
- 2) Cold region allowances

**ARTICLE TWENTY-TWO
(SPECIAL DUTY ALLOWANCES FOR MANAGEMENT PERSONNEL)**

22.1 When employees in posts designated in the RULINGS provided for in Article 10.1 (hereinafter referred to as "MANAGEMENT PERSONNEL") work on weekly holidays, NATIONAL HOLIDAY LAW HOLIDAYS, ETC., or YEAR-END AND NEW-YEAR'S HOLIDAYS, ETC. by virtue of an extraordinary or emergency necessity, or other business necessity, a special duty allowance for management personnel shall be paid to the MANAGEMENT PERSONNEL concerned.

22.2 The amount of special duty allowance for management personnel shall be an amount of no more than 12,000 yen provided for in the RULINGS for each time MANAGEMENT PERSONNEL engage in duties provided for in the preceding paragraph. However, for duties prescribed in the RULINGS in consideration of the time, etc. spent engaging in the work provided for in the preceding paragraph, the amount of the special duty

allowance shall be the amount obtained by multiplying the amount for said each time by 150/100.

22.3 Other than those provided for in the preceding two paragraphs, any necessary matters concerning payment of a special duty allowance for management personnel shall be in accordance with the RULINGS.

**ARTICLE TWENTY-THREE
(EXEMPTIONS FOR SPECIFIC PERSONNEL)**

23.1 The provisions of Articles 17 and 18 shall not be applied to MANAGEMENT PERSONNEL.

**ARTICLE TWENTY-FOUR
(TERM-END ALLOWANCES)**

24.1 Term-end allowances shall be paid to employees who are employed as of June 1 and December 1 (hereinafter referred to as "BASIS DATES" in this article) on June 30 and December 10 (or two days earlier when the relevant date falls on a Sunday, or on the previous day when the relevant date falls on a Saturday) respectively.

24.2 The amount of term-end allowance shall be the amount obtained by multiplying the term-end allowance base amount by 126.25/100 (106.25/100 for employees to whom the Salary Scale for Administrative Positions applies who are working at a level of employment duties of 7 or higher, or employees to whom another salary scale applies whose duties are equivalent to the former in terms of complexity, difficulty, level of responsibility, etc. [excluding employees provided for in the RULINGS referred to as "SPECIFIC EXECUTIVE EMPLOYEES" in Article 25]) and then multiplying this amount by the payment ratio listed in the following items corresponding to the period of employment of the employee in question during the period of six months or less to the BASIS DATES.

- 1) 6 months: 100/100
- 2) 5 months and more but less than 6 months: 80/100
- 3) 3 months and more but less than 5 months: 60/100
- 4) Less than 3 months: 30/100

24.3 The term-end allowance base amount mentioned in the preceding paragraph shall be the total of monthly amount of salary and dependent allowance the employee is entitled to receive as of the respective BASIS DATES (as of the day of resignation, unemployment, or death in the case of employees who have left their employment, lost their jobs, or passed away; the same shall also apply to Item 2 in Paragraph 4 of the ADDITIONAL PROVISIONS).

24.4 Notwithstanding the provisions of the preceding paragraph, the term-end allowance base amount mentioned in Paragraph 2 of this article for employees provided for in the RULINGS to whom the Salary Scale for Administrative Positions applies who are working at a level of employment duties of 3 or higher, employees provided for in the RULINGS to whom another salary scale applies whose duties are equivalent to the former in terms of the complexity, difficulty, level of responsibilities, etc., or employees provided for in the RULINGS for whom it is deemed necessary to maintain the balance with the former two shall be the sum of the total amount provided for in the preceding paragraph plus the amount obtained by multiplying the monthly amount of salary by a ratio of no more than 20/100 (25/100 for employees in managerial or supervisory positions provided for in the RULINGS) provided for

in the RULINGS for each category of employee considering their level of employment duties, etc.

24.5 Necessary matters concerning calculation of the period of employment provided for in Paragraph 2 of this article shall be in accordance with the RULINGS.

24.6 In cases in which a term-end allowance is not paid irrespective of the provisions of Paragraph 1 of this article, or when a payment of term-end allowance is temporarily suspended, the provisions of the ORDINANCES, the RULINGS and other related Fukushima Prefecture ordinances, notices, etc. shall apply mutatis mutandis to necessary matters in such cases.

ARTICLE TWENTY-FIVE (DILIGENCE ALLOWANCES)

25.1 Diligence allowances shall be paid to employees who are employed as of June 1 and December 1 (hereinafter referred to as "BASIS DATES" in this article and Item 3 in Paragraph 4 of the ADDITIONAL PROVISIONS), in accordance with their latest HR evaluation before the BASIS DATES, and their attendance records and relevant information during the period of six months or less prior to the BASIS DATES, on June 30 and December 10 respectively. (The payment shall be made two days earlier when this date falls on a Sunday, or on the previous day when this date falls on a Saturday.)

However, FACULTY employed as of each of the BASIS DATES shall be paid based on their attendance records and relevant information during the period of six months or less prior to the CRITICAL DATES, on June 30 and December 10 respectively. (The payment shall be made two days earlier when this date falls on a Sunday, or on the previous day when this date falls on a Saturday.)

25.2 The amount of diligence allowances shall be that obtained by multiplying the diligence allowance base amount by a ratio determined in accordance with the standards provided in the RULINGS. In such cases, the total amount of diligence allowance paid by the Chairperson to employees listed in the following items must not exceed the amount listed in the relevant item.

1) Employees - The amount obtained by multiplying the sum of the diligence allowance base amount and monthly dependent allowance including adjustments to each allowance as of the respective BASIS DATES (as of the day of resignation, unemployment, or death for employees who have resigned, lost their job, or passed away; the same shall apply in the following paragraph) by 106.25/100 (126.25/100 for SPECIFIC EXECUTIVE EMPLOYEES)

25.3 The diligence allowance base amount mentioned in the preceding paragraph shall be the monthly salary the employee is entitled to receive as of the respective BASIS DATES.

ARTICLE TWENTY-SIX (COLD REGION ALLOWANCES)

26.1 Cold region allowances shall be paid to personnel falling into any of the following categories (hereinafter referred to as "EMPLOYEES ELIGIBLE FOR PAYMENT" in this article) on the first day of each month between November and March of the following year (hereinafter referred to as "BASIS DATE(S)" in this article).

1) Employees working in locations designated as regions with especially cold weather in accordance with the RULINGS, other than the region of Sapporo City (hereinafter referred to as “COLD REGION(S)” in this article)

2) Employees who work in workplaces located in regions other than COLD REGIONS for which the RULINGS provide that there is a need to maintain a balance between workplaces located in COLD REGIONS and those located in said regions in consideration of the severity of the cold and snowfall therein (hereinafter referred to as SEMI-COLD REGION(S) in this article) and who live in either a COLD REGION or a SEMI-COLD REGION

26.2 The monthly amount of cold region allowance for EMPLOYEES ELIGIBLE FOR PAYMENT described in Item 1 of the preceding paragraph shall be the amount according to the region category and household, etc. category on the BASIS DATES listed in the following table.

Region Category	Household, Etc. Category		
	Employees Who Are Household Heads		Other Employees
	Employees with Dependents	Other Employees Who Are Household Heads	
Regions Prescribed in Item 1 of the Preceding Paragraph (COLD REGIONS)	19,800 yen	11,400 yen	8,200 yen

26.3 The monthly amount of cold region allowance for EMPLOYEES ELIGIBLE FOR PAYMENT described in Item 2 of Paragraph 1 shall be the amount for COLD REGIONS, according to the household, etc. category on the BASIS DATE listed in the table in the preceding paragraph.

26.4 Other than those provided for in the preceding three paragraphs, necessary matters concerning the payment of cold region allowances shall be in accordance with the RULINGS.

ARTICLE TWENTY-SEVEN

(PAYMENT METHODS FOR SPECIAL ADJUSTMENTS TO SALARY AND VARIOUS ALLOWANCES)

27.1 Necessary matters concerning payment of special adjustments to salary and allowances shall be in accordance with matters provided for in the RULINGS.

ARTICLE TWENTY-EIGHT

(SALARY, ETC. FOR EMPLOYEES ON LEAVE OF ABSENCE)

28.1 When an employee who has suffered an injury or illness in the line of duty or while commuting to work (as provided for in Articles 2.2 and 2.3 of the Local Public Employee Accident Compensation Insurance Law [Law No. 121 of 1965]; the same shall apply in Paragraph 6 of this article) takes a leave of absence for the reasons listed in Item 1 of Article 14.1 of the PERSONNEL OFFICE REGULATIONS, the entire amount of their SALARY, ETC. shall be paid throughout the period of leave of absence.

28.2 When an employee who has contracted tuberculosis takes a leave of absence for the reasons listed in Item 1 of Article 14.1 of the PERSONNEL OFFICE REGULATIONS, 80/100 of their salary, dependent allowance, housing allowance, term-end allowance, and cold region allowance shall be paid until the period of said leave of absence reaches two full years.

28.3 When an employee takes a leave of absence for the reasons listed in Item 1 of Article 14.1 of the PERSONNEL OFFICE REGULATIONS for mental or physical disorders other than those provided for in the preceding two paragraphs, 80/100 of their salary, dependent allowance, housing allowance, term-end allowance, and cold region allowance shall be paid until the period of leave of absence reaches one full year.

28.4 When an employee takes a leave of absence for the reasons listed in Item 2 of Article 14.1 of the PERSONNEL OFFICE REGULATIONS, an amount of up to 60/100 of their salary, dependent allowance, and housing allowance determined by the Chairperson shall be paid throughout the period of leave of absence.

28.5 When an employee takes a leave of absence for the reasons listed in Items 3 or 4 of Article 14.1 of the PERSONNEL OFFICE REGULATIONS (excluding cases listed in the following paragraph), an amount of up to 70/100 of their salary, dependent allowance, housing allowance, term-end allowance, and cold region allowance determined by the Chairperson shall be paid throughout the period of leave of absence.

28.6 When employees take leaves of absence for the reasons listed in Item 3 of Article 14.1 of the PERSONNEL OFFICE REGULATIONS, and the cause is recognized as being an accident that occurred in the line of duty or an accident while commuting, an amount of up to 100/100 of their salary, dependent allowance, housing allowance, term-end allowance, and cold region allowance shall be paid throughout the period of leave of absence.

28.7 Employees taking a leave of absence in accordance with the provisions of Items 1 or 2 of Article 14.1 of the PERSONNEL OFFICE REGULATIONS shall not be paid any SALARY, ETC. other than those provided for in the preceding paragraphs of this article.

28.8 Employees taking a leave of absence in accordance with the provisions of Item 5 of Article 14.1 of the PERSONNEL OFFICE REGULATIONS shall not be paid any SALARY, ETC..

28.9 SALARY, ETC. for employees taking a leave of absence in accordance with the provisions of Items 6 or 7 of Article 14.1 of the PERSONNEL OFFICE REGULATIONS shall be determined separately.

ARTICLE TWENTY-NINE (BANK TRANSFER OF SALARY, ETC.)

29.1 SALARY, ETC., upon request by employees, can be paid by bank transfer in full or in part to that person's deposit account.

ARTICLE THIRTY (MISCELLANEOUS PROVISIONS)

30.1 Other than those provided for in this regulation, necessary matters concerning SALARY, ETC. for employees shall be determined by the Chairperson separately.

ADDITIONAL PROVISIONS (DATE OF ENFORCEMENT)

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

**(TRANSITIONAL MEASURES PERTAINING TO CHANGEOVER OF LEVELS OF
EMPLOYMENT DUTIES, SALARY GRADES, ETC.)**

2. Employees to whom the same salary scale continues to apply since one day before April 1, 2006 (hereinafter referred to as "CHANGEOVER DATE"), and whose monthly salary amount on the CHANGEOVER DATE does not reach that they received on the day before the CHANGEOVER DATE (hereinafter referred to as "SALARY"), (However, for those falling under Item 1 below as of December 1, 2009, the amount shall be that obtained by multiplying the SALARY by 99.51/100; for those not falling under Item 1 as of December 1, 2009, the amount shall be that obtained by multiplying the SALARY by 98.93/100; these amounts shall be rounded down to the nearest one yen) (excluding employees applicable to the provisions of the Fukushima Prefecture Personnel Council Ruling), the amount equivalent to the difference (with regard to the employees whose salary is subject to the reduction provided for in Item 4 of the ADDITIONAL PROVISIONS below, the amount obtained by multiplying the difference by 99.1/100 [hereinafter referred to as "DIFFERENCE" in this Item]) shall be paid until April 30, 2014, in addition to their monthly salary, and from May 1, 2014 to March 31, 2015, the amount obtained by deducting from the DIFFERENCE the amount obtained by multiplying the DIFFERENCE as of April 30, 2014 by one-third (the amount shall be rounded down to the nearest one yen [hereinafter referred to as "BASE REDUCTION AMOUNT" in this Paragraph])) (when the BASE REDUCTION AMOUNT exceeds the DIFFERENCE, the said DIFFERENCE), and from April 1, 2015 to March 31, 2016, the amount obtained by deducting from the DIFFERENCE the amount obtained by multiplying the BASE REDUCTION AMOUNT by two (when this amount exceeds the DIFFERENCE, the said DIFFERENCE) shall be included in monthly salary.

- 1) Employees whose salary scale, level and grade fall under those listed below

Salary Scale	Level of Employment Duties	Salary Grade
Administrative Positions	Level 1	Grade 1 to Grade 56
	Level 2	Grade 1 to Grade 24
	Level 3	Grade 1 to Grade 8
Positions Regarding Technical Skills	Level 1	Grade 1 to Grade 56
	Level 2	Grade 1 to Grade 16
Teaching Positions	Level 1	Grade 1 to Grade 32
	Level 2	Grade 1 to Grade 12

3. Employees to whom the salary scale continues to apply from the day before the CHANGEOVER DATE (excluding those provided for in the preceding paragraph) shall, when it is deemed necessary to achieve parity with the employees who are paid salary provided for in the preceding paragraph, be paid salary in accordance with the preceding paragraph and the provisions of the RULINGS.
4. The amount of SALARY, ETC. paid to employees (excluding those who have been re-employed) to whom either of the salary scales listed in the "Salary Scale" below apply, and whose salary grade is both equal to or higher than that provided for in the table and higher

than the lowest grade in the respective salary scale (hereinafter referred to as "SPECIFIC EMPLOYEE(S)" in this paragraph and the following paragraph) provided for in the following items shall be reduced by an amount equivalent to that provided for in the corresponding item starting from the first April 1 after the SPECIFIC EMPLOYEE reaches the age of 55 until March 31, 2020. However, in the case that such an employee who is not a SPECIFIC EMPLOYEE was employed as a SPECIFIC EMPLOYEE on and after said April 1, this shall take effect as of the date they became a SPECIFIC EMPLOYEE.

<Reduction>

1) Monthly salary:

0.9% of monthly salary of the relevant SPECIFIC EMPLOYEE

(However, if 99.1% of a SPECIFIC EMPLOYEE's monthly salary is less than the lowest monthly salary in their salary grade (this case shall be referred to as the "BELOW GRADE SALARY CASE(S)" in this paragraph, Paragraph 6, and Paragraph 7 of the ADDITIONAL PROVISIONS), this deduction shall be a balance between said SPECIFIED EMPLOYEE's monthly salary^(A) and the lowest monthly salary in their salary grade ^(B) (= (A) – (B)) this amount shall be referred to as the "BASIC DEDUCTION AMOUNT PERTAINING TO MONTHLY SALARY" in this paragraph, Paragraph 6, and Paragraph 7 of the ADDITIONAL PROVISIONS).

2) Term-end allowances:

The amount obtained by multiplying the monthly salary to be received by the relevant SPECIFIC EMPLOYEE as of the relevant BASIS DATES^(A) by the ratio for SPECIFIC EMPLOYEE term-end allowances provided for in Article 24.2 (excluding the ratios in Items 1 to 4 therein) ^(B), multiplying this value by the relevant ratios in Items 1 to 4 of Article 24.2^(C), and then multiplying this value by 0.9/100 (= (A)×(B)×(C)×0.009)

(However, with respect to employees who fall under the provisions of Article 24.4, the above-mentioned monthly salary, (A) shall include an adjustment determined by the RULINGS of no more than 20% of their monthly salary.

With respect to employees in the managerial or supervisory positions designated by the RULINGS provided for in Article 24.4 (hereinafter referred to as "MANAGERS AND SUPERVISORS in this item), the above-mentioned monthly salary, (A) shall include an adjustment determined by the RULINGS of no more than 25% of their monthly salary.

(As for the BELOW GRADE SALARY CASES, the amount of deduction shall be obtained by multiplying their BASIC DEDUCTION AMOUNT PERTAINING TO MONTHLY SALARY^(A) by the ratio for SPECIFIC EMPLOYEE term-end allowances provided for in Article 24.2 (excluding the ratios in Items 1 to 4 therein) ^(B), multiplying this value by the relevant ratios in items 1 to 4 in Article 24.2^(C) (= (A)×(B)×(C)). However, with respect to employees who fall under the provisions in Article 24.5, the above-mentioned BASIC DEDUCTION AMOUNT PERTAINING TO SALARY, (A) shall include an adjustment determined by the RULINGS of no more than 20% of those basic amounts.

With respect to the MANAGERS AND SUPERVISORS, the above-mentioned BASIC DEDUCTION AMOUNT PERTAINING TO SALARY, (A) shall include an adjustment determined by the RULINGS of no more than 25% of those basic amounts.

3) Diligence allowances:

The amount obtained by multiplying monthly salary to be received by the relevant SPECIFIC EMPLOYEE as of the relevant BASIS DATES^(A) by the ratio for SPECIFIC EMPLOYEE diligence

allowances provided for in the first sentence of Article 25.2 ^(B) and multiplying this value by 0.9/100 (= (A)x(B)x0.009)

(As for the BELOW GRADE SALARY CASES, the amount of deduction shall be obtained by multiplying their BASIC DEDUCTION AMOUNT PERTAINING TO MONTHLY SALARY^(A) by the ratio for SPECIFIC EMPLOYEE diligence allowances provided for in the first sentence of Article 25.2 ^(B) (= (A)x(B)).

4) Payments to be made in accordance with the provisions of Paragraphs 1 through 6 of Article 28:

An amount to be deducted shall depend on the following categories listed correspondingly to the relevant SPECIFIC EMPLOYEES.

- a. Cases falling under Article 28.1: The amount provided for in each of Items 1 to 3
- b. Cases falling under Article 28.2 or 28.3: 80% of the amount provided for in each of items 1 and 2
- c. Cases falling under Paragraph 28.4: The amount obtained by multiplying the amount provided for in Item 1 by the payment ratio to the relevant SPECIFIC EMPLOYEE provided for in Article 28.4
- d. Cases falling under Articles 28.5 or 28.6: The amount obtained by multiplying the amount provided for in Items 1 and 2 by the payment ratio to the relevant SPECIFIC EMPLOYEE provided for in Articles 28.5 or 28.6

Salary Scale	Level of Employment Duties
Administrative Positions	Level 6
Teaching Positions	Level 4

5. Other than those provided for in the preceding paragraph of these Additional Provisions, any necessary matters concerning calculation of the amount of deduction in said paragraph in the case that a non-SPECIFIC EMPLOYEE becomes a SPECIFIC EMPLOYEE on any date other than the first day of a month, as well as necessary matters concerning the implementation provided for therein, shall be in accordance with the provisions of the Fukushima Prefecture Personnel Committee Ruling.

6. With respect to employees subject to reductions of SALARY, ETC. in accordance with Paragraph 4 of the Additional Provisions above, the hourly SALARY, ETC. provided for in Article 16 shall, irrespective of the provisions of said article, be the hourly wage equivalent obtained by dividing their annual salary*¹ by their annual working hours*² reduced by 0.9% of the same amount (BASIC DEDUCTION AMOUNT PERTAINING TO MONTHLY SALARY for BELOW GRADE SALARY CASES).

*1: monthly salary x 12 months

*2: weekly working hours x 52 weeks

7. With respect to employees subject to reduction of SALARY, ETC. in accordance with Paragraph 4 of the Additional Provisions, the hourly SALARY, ETC. provided for in Articles 17 and 18 respectively shall, irrespective of the provisions of Article 21, be the hourly wage equivalent obtained by dividing their annual salary*¹ by their annual working hours*² reduced by 0.9% of the same amount (or reduced by the hourly equivalent of BASIC DEDUCTION AMOUNT PERTAINING TO MONTHLY SALARY for BELOW GRADE SALARY CASES).

*1: monthly salary x 12 months

*2: (weekly working hours x 52 weeks) - (7.75 hours x 18 holidays)

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of December 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 March 21, 2008. However, the revision in Article 14 shall be enforced as of April 1, 2008.
2. This regulation excluding Article 14 and Item 1 of Article 25.2 shall be enforced as of April 1, 2007. However, the revisions of Item 1 of Article 25.2 (limited to the parts corresponding to the revisions of the rate from 72.5/100 to 75/100) shall apply from December 1, 2007.

(SPECIAL MEASURES PERTAINING TO THE DILIGENCE ALLOWANCE PAID IN DECEMBER, 2007)

3. With regard to the application of the revised provisions of Item 1 of Article 25.2 pertaining to the diligence allowance paid to employees in accordance with Article 25.1 in December, 2007, the rate "75/100" in the revised provisions of said item shall be interpreted as "77.5/100" ("72.5/100" for employees receiving special salary adjustments)."

(PARTIAL PAYMENT OF SALARY)

4. In cases in which the revised regulation is to be applied, salary paid in accordance with the pre-revision regulation shall be considered to be a partial payment of the salary to be paid in accordance with the revised regulation.

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of December 1, 2008.
2. This regulation, after revision excluding the revised regulation in Article 24, shall be applicable as of April 1, 2008.

(PARTIAL PAYMENT OF SALARY)

3. In cases in which the revised regulation is to be applied, salary paid in accordance with the pre-revision regulation shall be considered to be a partial payment of the salary to be paid in accordance with the revised regulation.

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of April 1, 2009.
2. With regard to the application of the provisions of Article 24.2 pertaining to the term-end allowance paid in June, 2009, the rates therein, "140/100" and "120/100", shall be interpreted as "125/100" and "110/100" respectively.
3. With regard to the application of the provisions in Item 1, Article 25.2 pertaining to the diligence allowance paid in June, 2009, the rate therein, "75/100" and "95/100", shall be interpreted as "70/100" and "85/100".

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 revised provisions of Article 24.2 (limited to the parts corresponding to the revision of the rates from "140/100" to "125/100, from "120/100" to "105/100, and from "133/100" to "120/100) and the revised provisions of Article 25.2 (limited to the part corresponding to the revision of the rates from "95/100" to "90/100") shall be enforced as of April 1, 2010.
2. With regard to the application of the provisions of Article 24.2 pertaining to the term-end allowance paid in December, 2009, the rate of "133/100" therein shall be interpreted as "115/100."

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of April 1, 2010.

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of July 6, 2010. However, the revision of Article 17 shall apply from April 1, 2010.

(TRANSITIONAL MEASURE)

2. Overtime allowances paid in accordance with the provisions of Article 17.2 of the pre-revision regulation, between April 1, 2010 and the day before the enforcement date of the revised regulation shall be considered as a partial payment of the salary to be paid in accordance with the provisions of Articles 17.2 or 17.3 of the revised regulation.

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of December 1, 2010. However, the date of enforcement for the revisions to Article 14.2, Article 24.2, and Article 25. 2 shall be April 1, 2011.
2. With regard to the application of the provisions of Article 24.2 to the payment of the term-end allowance to be made in December 2010, the rates therein, "140/100" and "120/100," shall be interpreted as "130/100" and "110/100" respectively.
3. With regard to the application of Item 1 of Article 25.2 to the payment of the diligence allowance to be made in December 2010, the rates therein, "70/100" and "90/100," shall be interpreted as "65/100" and "85/100" respectively.

(INTERPRETATION OF THE PROVISIONS REGARDING EMPLOYEES WHO REACHED THE AGE OF 55 BEFORE APRIL 1, 2010)

4. With regard to the application of Paragraph 4 of the Additional Provisions to employees who reached the age of 55 before April 1, 2010, the phrase, "first April 1 after a SPECIFIC EMPLOYEE reaches the age of 55," shall be interpreted as "December 1, 2010", and the phrase, "on and after said April 1" shall be interpreted as that day."

ADDITIONAL PROVISIONS

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

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of January 1, 2012.

ADDITIONAL PROVISIONS

(DATE OF ENFORCEMENT)

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

(CHANGEOVER OF LEVELS OF EMPLOYMENT DUTIES AND SALARY GRADES)

2. With regard to employees in the positions regarding technical skills to whom the pre-revision salary scale in Attached Table 2 as of the day before April 1, 2013 (hereinafter referred to as "CHANGEOVER DATE") applies, their levels of employment duties and salary grades on the day before the REVISION DAY shall be the levels of employment duties and salary grades specified in the RULINGS corresponding to said levels and grades to which they belong to on the day before the CHANGEOVER DATE.

(TRANSITIONAL MEASURES PERTAINING TO THE CHANGEOVER OF LEVELS OF EMPLOYMENT DUTIES AND SALARY GRADES)

3. Employees in the positions regarding technical skills to whom the same salary scale continues to apply from the day before the CHANGEOVER DATE, and whose monthly salary amount on the CHANGEOVER DATE does not reach that they received on the day before the CHANGEOVER DATE, the amount equivalent to the difference between the pre-revised and revised salary (hereinafter referred to as "DIFFERENCE") as a salary in addition to the revised monthly salary during the period until March 31, 2016. During the period from April 1, 2016 to March 31, 2017, the "DIFFERENCE" shall be the amount obtained by deducting the value* ("DIFFERENCE as of March 31, 2016×1/3") from the "DIFFERENCE". (*This value shall be hereinafter referred to as "STANDARDIZED REDUCTION AMOUNT". Any fractional amount less than 1 yen shall be rounded down.) As for the period from April 1, 2017 to March 31, 2018, they shall receive, in addition to the revised monthly salary, an amount obtained by deducting the "STANDARDIZED REDUCTION AMOUNT" from the "DIFFERENCE".

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of April 1, 2014.

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of April 30, 2014.

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of January 1, 2015 and shall be applicable retroactively from April 1, 2014.

(PARTIAL PAYMENT OF SALARY)

2. Upon application of the revised regulation, salary paid in accordance with the pre-revision regulation shall be considered as a partial payment of salary to be paid in accordance with the revised regulation.

(SPECIAL MEASURES PERTAINING TO THE DILIGENCE ALLOWANCES PAID IN DECEMBER 2014)

3. With regard to the application of the revised provisions of Item 1 of Article 25.2 pertaining to the diligence allowances paid to employees in December 2014 in accordance with the provisions of Article 25.1, the rate "75/100 (95/100 for SPECIFIC EXECUTIVE EMPLOYEES)" in the revised provisions of said item shall be interpreted as "82.5/100 (102.5/100 for employees receiving special adjustments to salary)."

**ADDITIONAL PROVISIONS
(DATE OF ENFORCEMENT)**

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

(ADJUSTMENTS TO SALARY GRADES FOR EMPLOYEES TRANSFERRED BEFORE THE CHANGEOVER DATE)

2. The salary grades of employees transferred to a position with a different level of employment duties before April 1, 2015 (hereinafter referred to as "CHANGEOVER DATE" in this paragraph and Paragraphs 3 through 5 of these ADDITIONAL PROVISIONS) and employees designated by the Chairperson of the Board of Executives as equivalent to them may be adjusted, in accordance with the Fukushima Personnel Council Ruling, to the extent deemed necessary to achieve parity with what the new salary grade would have been if said transfer, etc. had occurred on the CHANGEOVER DATE.

(TRANSITIONAL MEASURES PERTAINING TO SALARY REVISION)

3. Employees to whom the same salary scale continues to apply from the day before the CHANGEOVER DATE and whose monthly salary amount to be paid on and after the CHANGEOVER DATE will be less than the amount they received before the CHANGEOVER DATE *¹ shall receive the amount equivalent to the difference*² in addition to the revised monthly salary during the period until March 31, 2020.

*1: Excluding employees whose monthly salary on the day before the CHANGEOVER DATE is based on Paragraph 4 of the Additional Provisions of the Regulation Concerning Salaries for Personnel of the Public University Corporation, the University of Aizu (hereinafter referred to as "SALARY REGULATION") and employees equivalent to those provided for in the Fukushima Prefecture Personnel Committee Ruling

*2: With regard to employees to whom the salary scale listed in Paragraph 4 of the Additional Provisions of this regulation applies (excluding those who have been re-employed) and whose level of employment duties are equal to or higher than those listed therein (hereinafter referred to as "SPECIFIC EMPLOYEE(S)" in this paragraph), 99.1% of said amounts shall be provided. This shall take effect starting from the first April 1 after the SPECIFIC EMPLOYEE reaches the age of 55. However, in the case that such an employee who is not a SPECIFIC EMPLOYEE was employed as a SPECIFIC EMPLOYEE on and after said April 1, this shall take effect on the date they became a SPECIFIC EMPLOYEE.

4. Employees to whom the salary scale continues to apply from the day before the CHANGEOVER DATE (excluding those provided for in the preceding paragraph), when it is deemed necessary to achieve parity with the employees who are paid salary in accordance with the preceding paragraph, shall be paid salary in accordance with said paragraph and the provisions of the Fukushima Prefecture Personnel Committee Ruling.

5. Employees who have newly become employees subject to a salary scale after the CHANGEOVER DATE, taking into account the circumstances of their appointment, etc., when it is deemed necessary to achieve parity with employees who are paid salary in accordance with the preceding two paragraphs, shall be paid salary in accordance with the provisions of the preceding two paragraphs and the provisions of the Fukushima Prefecture Personnel Committee Ruling.

6. With regard to the application of Articles 9.2 and 24.4 of this regulation to the employees who are paid salary in accordance with the preceding three paragraphs, the term "monthly salary" in Article 10.2 shall be interpreted as "the sum of the monthly salary and the amount of the salary determined in accordance with Paragraphs 3 through 5 of the Additional Provisions of the revised regulation enforced on April 1, 2015."

**ADDITIONAL PROVISIONS
(DATE OF ENFORCEMENT, ETC.)**

1. This regulation shall be enforced as of March, 11, 2016 (hereinafter referred to as "DATE OF ENFORCEMENT.") and shall be applied starting from April 1, 2016. However, the revisions to Attached Tables 1 through 3 shall apply from April 1, 2015, and the revisions to Item 1 of Article 25.2 shall apply from December 1, 2015.

(EXCEPTIONS TO THE PAYMENT OF SALARY TO SPECIFIC PERSONNEL PROVIDED WITH TRANSITIONAL MEASURES)

2. Among the SPECIFIC PERSONNEL provided for in Paragraph 3 of the ADDITIONAL PROVISIONS of the 2015 partial revision of the Regulation Concerning Salaries for Personnel of the Public University Corporation, the University of Aizu (Hereinafter, 2015 REVISED REGULATIONS) who have reached the age of 55 by April 1, 2017 and receive the payment of SALARY based on the Paragraphs 3 through 5 of the 2015 REVISED REGULATIONS (Hereinafter, SPECIFIC PERSONNEL PROVIDED WITH TRANSITIONAL MEASURES) will be handled as follows. In the event that the amounts of the following SALARY paid to the individuals in question from April 1, 2015 to the end of the month in which the DATE OF ENFORCEMENT of this regulation is enforced falls is less than the prescribed amount, the amount of SALARY will be determined based on the PRE-REVISION SALARY REGULATION. However, the prescribed amount here refers to the amount when the amount paid based on the 2015 REVISED REGULATIONS is lower than the amount paid based on the pre-revision SALARY REGULATIONS.

- 1) Salary (Including salary adjustments)
- 2) Overtime Allowances
- 3) Holiday Pay
- 4) Term-end Allowances
- 5) Diligence Allowances

3. The reduction of SALARY paid to SPECIFIC PERSONNEL PROVIDED WITH TRANSITIONAL MEASURES from April 1, 2015 to the end of the month in which the DATE OF ENFORCEMENT of this regulation falls in provided for by Article 16 and other provisions of the Regulation Concerning Salaries for Personnel of the Public University Corporation, (Hereinafter, "SALARY REGULATION.") provided for (Limited to individuals stipulated by the Fukushima Prefecture Personnel Committee. Referred to as "ARTICLE 16, ETC. REDUCTIONS" in Paragraph 5.) shall be handled as follows.

In the event that the Additional Provisions of this regulation do not apply, should the amount of reduction of SALARY required by the REVISED SALARY REGULATION be larger than the amount of SALARY reduction required by the PRE-REVISION SALARY REGULATION, the amount of the reduction shall be equivalent to the amount of salary reduction required by the PRE-REVISION SALARY REGULATION.

(EXCEPTIONS TO SALARY PROVIDED FOR BY THE 2015 REVISED SALARY REGULATIONS ADDITIONAL PROVISIONS 3 TO 5)

4. The following applies to the SPECIFIC PERSONNEL PROVIDED WITH TRANSITIONAL MEASURES starting from April 1, 2015 to the day before the execution date. The phrase "round down" shall be replaced with "round up" in the provision of Article 5 of the Regulation on the Change of Salary Provided for in Item 11, Paragraphs 3 to 5 of Additional Provisions of the 2015 Revision of the Salary Code (Fukushima Prefecture Personnel Committee Regulation No.9) This change shall be valid in cases in which sum of the amount specified in SALARY REGULATION Additional Provisions Paragraph 4 Item 1 minus the amount of

monthly salary provided in the REVISED SALARY REGULATION plus the amount of salary provided for in 2015 Revised SALARY REGULATION Additional Provisions Paragraphs 3 to 5 does not reach the sum of the PRE-REVISION SALARY REGULATION Additional Provisions Paragraph 4 Item 1 minus the amount of monthly salary provided in the REVISED SALARY REGULATION plus the amount of salary provided for in 2015 REVISED SALARY REGULATION Additional Provisions Paragraphs 3 to 5.

5. The provisions of the following paragraph do not apply to the amounts of SALARY listed in each item of Paragraph 2 paid to SPECIFIC PERSONNEL PROVIDED WITH TRANSITIONAL MEASURES or the Specific Personnel Provided with Transitional Measures salary provided for by 2015 Revised SALARY REGULATIONS Additional Provisions 3 to 5 which serve as the basis for calculating the amount of salary reductions in Article 16, etc.

(PARTIAL PAYMENT OF SALARY)

6. When applying the provisions of the revised SALARY REGULATION, the payment of salary in accordance with the provisions of the pre-revision SALARY REGULATION shall be considered to be the partial payment of salary provided for in the revised SALARY REGULATION.

**(SPECIAL MEASURES PERTAINING TO THE DILIGENCE ALLOWANCE PAID IN
DECEMBER, 2015)**

7. With regards to application of the provision of Item 1, Paragraph 25.2 of the revised SALARY REGULATION to the diligence allowance distributed to personnel in December 2015 based on the provision of Paragraph 25.1 shall be as follows. The phrase "80/100 (100/100 for specific executive personnel)" described in the item in question shall be replaced with "85/100 (105/100 for specific executive personnel.)"

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of January 1, 2017. However, the revisions to Articles 11 and 12 and Item 2 of Paragraph 14.2 shall apply from April 1, 2017.
2. The revisions to Attached Tables 1 through 3 made by this regulation shall apply from April 1, 2016, and the revisions to Item 1 of Article 25.2 made by this regulation shall apply from December 1, 2016.

(PARTIAL PAYMENT OF SALARY)

3. With regard to the application of the provisions of the revised SALARY REGULATION, salary paid in accordance with the provisions of the pre-revision SALARY REGULATION shall be considered to be a partial payment of salary provided for in the revised SALARY REGULATION.

**(SPECIAL MEASURES PERTAINING TO THE DILIGENCE ALLOWANCE PAID IN
DECEMBER, 2016)**

4. With regard to the application of the provisions of Item 1, Article 25.2 pertaining to the diligence allowance paid to employees in December 2016 in accordance with the provisions of Article 25.1, the rates "85/100 (105/100 for SPECIFIC EXECUTIVE EMPLOYEES)" in the revised provisions of said item shall be interpreted as "90/100 (110/100 for SPECIFIC EXECUTIVE EMPLOYEES)."

**(SPECIAL MEASURES PERTAINING TO THE DEPENDENT ALLOWANCES PAID
BY MARCH 31, 2020)**

5. During the period from April 1, 2017 to March 31, 2020, the provision of the Articles 11 and 12 of the revised SALARY REGULATION shall be applied as listed on the table below.

(Unit: JPY)

		FY2017	FY2018	FY2019
Spouse	Administrative Personnel Level 7 or lower	10,000	6,500	6,500
Children		8,000	10,000	10,000
Parents, etc.	Administrative Personnel Level 7 or lower	6,500	6,500	6,500

- Allowance for dependent of UoA employees without a spouse: FY2017 children 10,000 JPY, parents, etc. 9,000 JPY; and FY2018 onwards amount listed on the table above.

**ADDITIONAL PROVISIONS
(DATE OF ENFORCEMENT)**

1. This regulation shall be enforced as of March 30, 2017. However, the revisions to Article 13 shall apply from April 1, 2017.

(TRANSITIONAL MEASURE)

2. The necessary transitional measures taken regarding salary increases based on the provisions of Paragraph 5.3 of the revised REGULATION during the year after the date of enforcement of this regulation shall be conducted in accordance with matters determined by the Fukushima Prefecture Personnel Committee.

**ADDITIONAL PROVISIONS
(DATE OF ENFORCEMENT, ETC.)**

1. This regulation shall be enforced as of January 1, 2018. However, the revisions to Item 2 of Paragraph 14.2 shall apply starting from April 1, 2018.
2. The revision to Attached Tables 1 through 3 made by this regulation shall apply from April 1, 2017, and the revisions to Item 1 of Article 25.2 made by this regulation shall apply from December 1, 2017.

(PARTIAL PAYMENT OF SALARY)

3. With regard to the application of the provisions of the revised SALARY REGULATION, salary paid in accordance with the provisions of the pre-revision SALARY REGULATION shall be considered to be a partial payment of salary provided for in the revised SALARY REGULATION.

**(SPECIAL MEASURES PERTAINING to the DILIGENCE ALLOWANCE PAID IN
DECEMBER, 2017)**

With regard to the application of the provisions of Item 1 of Article 25.2 pertaining to the diligence allowance paid to employees in December 2017 in accordance with the provisions of Article 25.1, the rate "90/100 (110/100 for SPECIFIC EXECUTIVE EMPLOYEES)" in the revised provisions of said item shall be interpreted as "95/100 (115/100 for SPECIFIC EXECUTIVE EMPLOYEES)."

**ADDITIONAL PROVISIONS
(DATE OF ENFORCEMENT, ETC.)**

1. This regulation shall be enforced as of January 1, 2019. However, the revisions to Item 2 of Article 14.2 shall apply from April 1, 2019.
2. The revisions to Attached Tables 1 through 3 made by this regulation shall apply from April

1, 2018, and the revisions to Item 1 of Article 25.2 made by this regulation shall apply from December 1, 2018.

(PARTIAL PAYMENT OF SALARY)

3. With regard to the application of the provisions of the revised SALARY REGULATION, salary paid in accordance with the provisions of the pre-revision SALARY REGULATION shall be considered to be a partial payment of salary provided for in the revised SALARY REGULATION.

**(SPECIAL MEASURES PERTAINING TO THE DILIGENCE ALLOWANCE PAID IN
DECEMBER, 2018)**

4. With regard to the application of the provisions of Item 1 of Paragraph 25.2 of the revised SALARY REGULATION pertaining to the diligence allowance paid to employees in December 2018 in accordance with the provisions of Paragraph 25.1, the rate “92.5/100 (112.5/100 for SPECIFIC EXECUTIVE EMPLOYEES)” in revised provisions of said item shall be interpreted as “95/100 (115/100 for SPECIFIC EXECUTIVE EMPLOYEES).”

**ADDITIONAL PROVISIONS
(DATE OF ENFORCEMENT, ETC.)**

1. This regulation shall be enforced as of January 1, 2020. However, the revisions to Item 1.b of Article 13.2, Items 1 and 3 of Article 14.2, and Article 21 shall apply from April 1, 2020.
2. The revisions to Attached Tables 1 through 3 shall apply from April 1, 2019, and the revisions to Item 1 of Article 25.2 shall apply from December 1, 2019.

(PARTIAL PAYMENT OF SALARY)

3. With regard to the application of the provisions of the revised SALARY REGULATION, salary paid in accordance with the provisions of the pre-revision SALARY REGULATION shall be considered to be a partial payment of salary provided for in the revised SALARY REGULATION.

**(SPECIAL MEASURES PERTAINING TO THE DILIGENCE ALLOWANCE PAID IN
DECEMBER, 2019)**

4. With regard to the application of the provisions of Item 1 of Article 25.2 pertaining to the diligence allowance paid to employees in December 2019 in accordance with the provisions of Article 25.1, the rate “95/100 (115/100 for SPECIFIC EXECUTIVE EMPLOYEES)” in the revised provisions of said item shall be interpreted as “97.5/100 (117.5/100 for SPECIFIC EXECUTIVE EMPLOYEES).”

ADDITIONAL PROVISIONS

1. This regulation shall be enforced as of December 1, 2020. However, the revisions to Article 24.2 shall apply from April 1, 2021.
2. With regard to the application of the provisions of Article 24.2 pertaining to the term-end allowance paid to employees in December 2020, the rates “127.5/100” and “107.5/100” in the revised provisions of said paragraph shall be interpreted as “122.5/100” and “102.5/100” respectively.

**ADDITIONAL PROVISIONS
(DATE OF ENFORCEMENT, ETC.)**

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 revisions to Article 24.2 shall apply from April 1, 2022.
2. With regard to the application of the provisions of Article 24.2 pertaining to the term-end allowance paid to employees in December 2021, the rates “117.5/100” and “97.5/100” in the revised provisions of said paragraph shall be interpreted as “110/100” and “90/100” respectively.

**ADDITIONAL PROVISIONS
(DATE OF ENFORCEMENT, ETC.)**

1. This regulation shall be enforced as of January 1, 2023.
2. The revisions to Attached Tables 1 through 3 based on this regulation shall apply from April 1, 2022, and the revisions to Item 1 of Article 24.2 and Item 1 of Article 25.2 shall apply from December 1, 2022.

**(SPECIAL MEASURES PERTAINING TO THE TERM-END ALLOWANCE PAID IN
DECEMBER, 2022)**

3. With regard to the application of the provisions of Item 1 of Article 24.2 pertaining to the term-end allowance paid to employees in December 2022 in accordance with the provisions of Article 24.1, the rates “120/100” and “100/100” in the revised provisions of said item shall be interpreted as “122.5/100” and “102.5/100” respectively.

**(SPECIAL MEASURES PERTAINING TO THE DILIGENCE ALLOWANCE PAID IN
DECEMBER, 2022)**

4. With regard to the application of the provisions of Item 1 of Article 25.2 pertaining to the diligence allowance paid to employees in December 2022 in accordance with the provisions of Article 25.1, the rate “97.5/100 (117.5/100 for SPECIFIC EXECUTIVE EMPLOYEES)” in the revised provisions of said item shall be interpreted as “100/100 (120/100 for SPECIFIC EMPLOYEES).”

(PARTIAL PAYMENT OF SALARY)

5. With regard to the application of the provisions of the revised SALARY REGULATION, salary paid in accordance with the provisions of the pre-revision SALARY REGULATION shall be considered to be a partial payment of salary provided for in the revised SALARY REGULATION.

**ADDITIONAL PROVISIONS
(DATE OF ENFORCEMENT, ETC.)**

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

**ADDITIONAL PROVISIONS
(DATE OF ENFORCEMENT, ETC.)**

1. This regulation shall be enforced as of January 1, 2024.
2. The revisions to Attached Tables 1 to 3 based on this regulation shall apply from April 1, 2023, and the revisions to Item 1 of Article 24.2 and Item 1 of Article 25.2 shall apply from December 1, 2023.

**(SPECIAL MEASURES PERTAINING TO THE TERM-END ALLOWANCE PAID IN
DECEMBER, 2023)**

3. With regard to the application of the provisions of Item 1 of Article 24.2 pertaining to the term-end allowance paid to employees in December 2023 in accordance with the provisions

of Article 24.1, the rates “122.5/100” and “102.5/100” in the revised provisions of said item shall be interpreted as “125/100” and “105/100” respectively.

**(SPECIAL MEASURES PERTAINING TO THE DILIGENCE ALLOWANCE PAID IN
DECEMBER, 2023)**

4. With regard to the application of the provisions of Item 1 of Article 25.2 pertaining to the diligence allowance paid to employees in December 2023 in accordance with the provisions of Article 25.1, the rates “100/100 (120/100 for SPECIFIC EXECUTIVE EMPLOYEES)” in the revised provisions of said item shall be interpreted as “102.5/100 (122/100 for SPECIFIC EXECUTIVE EMPLOYEES).”

(PARTIAL PAYMENT OF SALARY)

5. With regard to the application of the provisions of the revised SALARY REGULATION, salary paid in accordance with the provisions of the pre-revision SALARY REGULATION shall be considered to be a partial payment of salary provided for in the revised SALARY REGULATION.

**ADDITIONAL PROVISIONS
(DATE OF ENFORCEMENT, ETC.)**

1. This regulation shall be enforced as of April 1, 2024.

**ADDITIONAL PROVISIONS
(DATE OF ENFORCEMENT, ETC.)**

1. This regulation shall be enforced as of January 1, 2025.
2. The revisions to Article 26.2 and Attached Tables 1 through 3 based on this regulation shall apply from April 1, 2024, and the revisions to Item 1 of Article 24.2 and Item 1 of Article 25.2 based on this regulation shall apply from December 1, 2024.

**(SPECIAL MEASURES PERTAINING TO THE TERM-END ALLOWANCE PAID IN
DECEMBER, 2024)**

3. With regard to the application of the provisions of Item 1 of Article 24.2 pertaining to the term-end allowance paid to employees in December 2024 in accordance with the provisions of Article 24.1, the rates “125/100” and “105/100” in the revised provisions of said item shall be interpreted as “127.5/100” and “107.5/100” respectively.

**(SPECIAL MEASURES PERTAINING TO THE DILIGENCE ALLOWANCE PAID IN
DECEMBER, 2024)**

4. With regard to the application of the provisions of Item 1 of Article 25.2 pertaining to the diligence allowance paid to employees in December 2024 in accordance with the provisions of Article 25.1, the rate “105/100 (125/100 for SPECIFIC EXECUTIVE EMPLOYEES)” in the revised provisions of said item shall be interpreted as “110/100 (130/100 for SPECIFIC EXECUTIVE EMPLOYEES).”

(PARTIAL PAYMENT OF SALARY)

5. With regard to the application of the provisions of the revised SALARY REGULATION, salary paid in accordance with the provisions of the pre-revision SALARY REGULATION shall be considered to be a partial payment of salary provided for in the revised SALARY REGULATION.

**ADDITIONAL PROVISIONS
(DATE OF ENFORCEMENT, ETC.)**

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

(CHANGEOVER OF SALARY GRADES)

2. Employees subject to the salary table in Attached Tables 1 and 2 as of the day before April 1, 2025 (hereinafter referred to as “CHANGEOVER DATE”) and whose level of employment duties as of the CHANGEOVER DATE is listed in the Additional Provisions Attached Table shall have their salary grade as of the CHANGEOVER DATE (hereinafter referred to as “NEW SALARY GRADE”) determined based on the level of their employment duties on the day before the CHANGEOVER DATE and their salary grade on that same date (hereinafter referred to in this clause and the Additional Provisions Attached Table as “OLD SALARY GRADE”) in accordance with the corresponding salary grade specified in the Attached Table.

(ADJUSTMENT OF SALARY GRADES FOR EMPLOYEES TRANSFERRED BEFORE THE CHANGEOVER DATE)

3. The NEW SALARY GRADE of an employee transferred before the CHANGEOVER DATE may be adjusted to the extent deemed necessary to achieve parity with what the NEW SALARY GRADE would have been if said transfer (or an equivalent transfer) had occurred on the CHANGEOVER DATE.

(TRANSITIONAL MEASURES FOR DEPENDENT ALLOWANCES UNTIL MARCH 31, 2026)

4. The following transitional measures shall be taken regarding the application of the provisions of Article 11 of this regulation from the CHANGEOVER DATE until March 31, 2026:

- a. Paragraph 1 shall be applied with the following text added to the end of the proviso: “and dependent allowances shall not be paid for dependent family members falling into Item 6 in the following paragraph to employees to whom the Salary Scale for Administrative Positions applies and have a level of employment duties of 8 or higher, or to employees to whom another salary table applies but who are designated by regulations as having a level of employment duties equivalent to those of the former.”
- b. Paragraph 2 shall be applied with the following item added: “6) Spouses (including common-law spouses).”
- c. Paragraph 3 shall be applied with “11,500 yen” in lieu of “13,000 yen” and with the following text added to the end of the proviso: “and ¥3,000 for dependents falling under Item 6 in the preceding paragraph.”

Additional Provisions Attached Table (Related to ADDITIONAL PROVISION 2) (See the appendix.)

**ADDITIONAL PROVISIONS
(DATE OF ENFORCEMENT, ETC.)**

- 1. This regulation shall be enforced as of January 1, 2026.
- 2. The revisions to Attached Tables 1 through 3 made by this regulation shall apply from April 1, 2025, and the revisions to Item 1 of Article 24.2 and Item 1 of Article 25.2 made by this regulation shall apply from December 1, 2025.

(SPECIAL MEASURES PERTAINING TO THE TERM-END ALLOWANCE PAID IN DECEMBER, 2025)

- 3. With regard to the application of the provisions of Item 1 of Article 24.2 pertaining to the term-end allowance paid to employees in December 2025 in accordance with the provisions of Article 24.1, the rates “126.25/100” and “106.25/100” in the revised provisions of said

item shall be interpreted as “127.5/100” and “107.5/100” respectively.

**(SPECIAL MEASURES PERTAINING TO THE DILIGENCE ALLOWANCE PAID IN
DECEMBER, 2025)**

4. With regard to the application of the provisions of Item 1 of Article 25.2 pertaining to the diligence allowance paid to employees in December 2025 in accordance with the provisions of Article 25.1, the rate “106.25/100 (126.25/100 for SPECIFIC EXECUTIVE EMPLOYEES)” in the revised provisions of said item shall be interpreted as “107.5/100 (127.5/100 for SPECIFIC EXECUTIVE EMPLOYEES).”

(PARTIAL PAYMENT OF SALARY)

5. With regard to the application of the provisions of the revised SALARY REGULATION, salary paid in accordance with the provisions of the pre-revision SALARY REGULATION shall be considered to be a partial payment of salary provided for in the revised SALARY REGULATION.

ADDITIONAL PROVISIONS

(DATE OF ENFORCEMENT, ETC.)

1. This regulation shall be enforced as of April 1, 2026.