

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

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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 salaries and various allowances (hereinafter referred to as "SALARY") for faculty and staff members (hereinafter referred to as "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 salaries (hereinafter referred to collectively as "ORDINANCES"), Ruling Concerning Payment of Personnel Salaries (Fukushima Prefecture Personnel Council Ruling No. 7, 1960) and other rulings concerning salaries (hereinafter referred to collectively as "RULINGS"), and other Fukushima Prefecture ordinances, instructions, etc. provided for separately shall apply correspondingly.

1.3 With regard to SALARY payment for re-employed employees, the ORDINANCES,

RULINGS and other related Fukushima Prefecture ordinances, instructions, etc. shall apply correspondingly.

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 refer 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.

ARTICLE THREE (SALARY SCALES)

3.1 The types of salary scales shall be in accordance with the following.

- 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 applicable.

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

3.4 The Salary Scale for Teaching Positions shall be applied to employees as professor, assistant professor, lecturer, assistant lecturer or assistant instructor.

ARTICLE FOUR (LEVELS OF EMPLOYMENT DUTIES)

4.1 Personnel employment duties, based on the complexity and difficulty of those employment duties and the degree of responsibility involved, shall be categorized by level of employment duty provided for in the salary tables determined in Article 3, and the content of standard duty that comprise the basis for those categories shall be in accordance with matters determined by the Fukushima Prefecture Personnel Council.

4.2 The level of personnel employment duty shall be determined by the Chairperson within designated limits set for each level of employment duty mentioned in the preceding paragraph, established or amended by the Fukushima Prefecture Personnel Council, and in accordance with standards provided for in the RULINGS.

ARTICLE FIVE

(STANDARDS FOR INITIAL SALARIES, RAISES, ETC.)

5.1 The salary grade of newly hired employees to whom a salary scale is applicable shall be determined in accordance with the standards for initial salaries provided for in RULINGS.

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

5.3 Raises for employees shall be conducted in accordance with their performance during the year prior to the relevant date based on the provisions of the Fukushima Prefecture Personnel Committee. In such cases, during the period, if the employees were subjected to disciplinary punishment or similar punishment by the regulation, the cause of the circumstances shall be considered into their salary raises in addition. However, rises for employees to whom the salary scale for teaching positions applies (hereinafter referred to as "FACULTY") shall be conducted on the relevant date based on the provisions provided for the regulation. The raises for the FACULTY shall be conducted based on the separately provided criteria in accordance with their performance during the year prior to said date.

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 employee's salary grade or monthly salary can be adjusted in accordance with matters provided for in RULINGS.

ARTICLE SEVEN (PAYMENT METHODS FOR SALARY)

7.1 With respect to salaries, the entire monthly salary shall be paid 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, 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, Saturdays or Sundays.

ARTICLE EIGHT

8.1 Newly hired employees shall be paid a salary from the date designated as the employee's first day of employment. In the case of change in the amount of payment for employees due to a salary raise or reduction in pay, newly determined salary shall be paid from the date designated for the change.

8.2 When employees resign, their salary shall be paid until the date of effectiveness of the resignation. However, when personnel resign by virtue of being unable to continue their job due to death, the entire amount for that month shall be paid.

8.3 With respect to salaries paid in accordance with the provisions of Paragraph 8.1 with the exception of cases in which the salary is to be paid from the first day of the month

or until the last day of the month, the salary to be paid shall be calculated on a prorated basis based on the number of days in that month minus the number of weekly holidays.

8.4 Other than provided for in Article 7 and Paragraph 8.1, ORDINANCES, RULINGS and other related Fukushima Prefecture ordinances, instructions, etc. shall apply correspondingly to necessary matters concerning the payment of salaries.

**ARTICLE NINE
(ADJUSTMENTS TO SALARIES)**

9.1 When a monthly salary is recognized as being inappropriate for the complexity or difficulty of employment duties or the degree of responsibility involved therein, or when the intensity of labor, working hours, work environment or other working conditions associated with the job are significantly different compared to that of other employees engaged in the same level of employment duty, an adjustment based on those special circumstances shall be paid based on the table of appropriate adjustments for monthly salaries provided for in the RULINGS.

9.2 Adjustments to monthly salaries determined in the table of adjustments mentioned in the preceding paragraph shall not exceed 25/100 of the monthly salary prior to adjustment.

**ARTICLE TEN
(SPECIAL ADJUSTMENTS TO SALARIES)**

10.1 Regarding duties of employees in a management or supervisory position, an appropriate special adjustment determined on the basis of the special circumstances therein and approved by the Fukushima Prefecture Personnel Council shall be added to the monthly salary of those provided for in the RULINGS.

10.2 Special adjustments to salaries provided for in the preceding paragraph shall not exceed 25/100 of the highest monthly salary grade applied in the relevant faculty's levels of employment duties, who are in the positions provided for in this paragraph.

**ARTICLE TEN-TWO
(STARTING SALARY ADJUSTMENTS)**

10-2.1 When an individual is newly hired for a position which requires specialized knowledge in the medical field and is difficult to be filled by hiring a substitute if vacated, the new employee shall be provided with relevant initial salary adjustments calculated based on the amounts provided for in ordinances and rules of the Public University Corporation, the University of Aizu, and other illustrative rules and notices from the Government of Fukushima Prefecture.

**ARTICLE ELEVEN
(DEPENDENT ALLOWANCES)**

11.1 Dependent allowances shall be paid to employees with dependents.

11.2 Dependents mentioned in the preceding paragraph shall refer to individuals listed below who have no other means of livelihood and are mainly receiving support from the employees.

- 1) Spouse (Including individuals who have not reported marriage but live under circumstances equivalent to marriage. Hereinafter, likewise.)
- 2) Children until the first March 31 after they turn 22 years of age
- 3) Grandchildren until the first March 31 after they turn 22 years of age

- 4) Parents and grandparents 60 years of age or older
- 5) Siblings until the first March 31 after they turn 22 years of age
- 6) Individuals experiencing severe mental or physical disability

11.3 The monthly amount of dependent allowance shall be ¥6,500 per dependent spouse and parent, etc.; ¥10,000 per dependent falling under Items of the preceding paragraph (hereinafter collectively referred to as “DEPENDENT CHILDREN”.)

11.4 The monthly amount of dependent allowance in cases where the age of a dependent corresponds to the period between the first April 1 after a dependent child turns 15 years of age and the first March 31 after that child turns 22 years of age (hereinafter referred to as “SPECIFIED PERIOD”), notwithstanding the provisions of the preceding paragraph, shall be the amount provided for in said paragraph plus an additional ¥5,000 per dependent child corresponding to the SPECIFIED PERIOD.

ARTICLE TWELVE

12.1 In the case where a newly hired employee has a dependent(s) or a current employee falls under circumstances described in any of the following items, he/she must promptly make a report to the Chairperson to that effect (within 15 days if possible)

- 1) When an employee has an individual in his/her family who has newly fulfilled the necessary conditions to be a dependent
- 2) When an employee has a dependent who has no longer fulfilled the necessary conditions for a dependent (excluding cases where a dependent child or a dependent falling under Item 3 or 5 of Paragraph 11.2 has no longer fulfilled the necessary conditions for a dependent due to the fact that the first March 31st after he/she turned 22 years of age went by)

12.2 When to start payment of dependent allowances; a) Regarding a newly hired employee having a dependent(s), the day of hiring, b) Regarding a current employee, from the month after the month of the day when a report on the circumstance corresponding to Paragraph 12.1 applied to the employees is accepted (in the case where the report is accepted on the first day of the month, the dependent allowances shall be provided from the same month.) When to cancel payment of dependent allowances; a) Regarding an employee receiving dependent allowances, the resignation day or the day when the employee passed away b) In the case where ALL dependents (reported in accordance with the provisions of Paragraph 12.1) have no longer fulfilled the necessary conditions for a dependent, in the month during which the fact occurred. However, if that occurs on the first day of the month, the payment shall be canceled from the month.

12.3 When circumstances fall under any of the items listed below, the amount of dependent allowances revised corresponding to the circumstances shall be provided in the month immediately following the month during which the circumstances applied to the employees. However, if that occurs on the first day of the month, revised dependent allowances shall be provided in the same month.

- 1) When circumstances falling under Item 1 of Paragraph 1 additionally apply to employees receiving dependent allowances
- 2) When an employee receiving dependent allowances has one or some of his/her dependents (reported in accordance with the provisions of Paragraph 1) who has/have no longer fulfilled the necessary conditions for a dependent
- 3) - 6) Omitted

7) When a dependent child reported based on the provisions of Paragraph 1 reaches the age when a period defined as the "SPECIFIED PERIOD" provided for in Paragraph 1

ARTICLE THIRTEEN (HOUSING ALLOWANCES)

13.1 Housing allowances shall be paid to employees in situations corresponding to any of the following items.

1) Employees renting accommodations (including rented rooms, and the same applies for the following item) for the purpose of living in it themselves and paying a monthly rent in excess of ¥9,500 (including usage fees, and the same applies hereinafter.) Excluding employees living in housing accommodations provided through employment in the corporation (residential accommodation established for employees to live in, and the same applies for the following item hereinafter) and other employees corresponding to matters provided for in the RULINGS.

2) Employees receiving an unaccompanied duty allowance in accordance with Paragraph 15.1 or 15.3 who rent housing (excluding housing accommodations provided through employment in the corporation and other housing accommodations provided for in the RULINGS) for their spouse to live in and pay a monthly rent of more than ¥9,500, or employees in situations corresponding to matters provided for in the RULINGS for whom maintaining a balance with others as necessary.

13.2 The monthly amount of housing allowances shall depend on the personnel categories listed in the following items, and be the amount corresponding to each said item concerned (when personnel in situations corresponding both of the following items 1 and 2, the amount payable will be the sum of the amount listed in either Item 1 or 2 and the amount listed in corresponding items).

1) Employees in situations corresponding to those described in Item 1 of the preceding paragraph: Amounts equivalent to the respective amounts listed below corresponding to the following categories of employee (rounded down to the nearest ¥100)

- a. Employees paying a monthly rent of ¥20,500 or less: Monthly rent minus ¥9,500
- b. Personnel paying a monthly rent of more than ¥20,500: Half the difference between monthly rent and ¥20,500 (¥17,000 when half of the difference is more than ¥17,000) plus ¥11,000

2) Personnel in situations corresponding to those described in Item 2 of the preceding paragraph: An amount equivalent to half the amount calculated in accordance with the examples provided for in the preceding item, 1), (rounded down to the nearest ¥100)

13.3 Besides the provision of Paragraphs 13.1, necessary matters concerning payment of a housing allowance shall be in accordance with the RULING.

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.") and paying 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 notably difficult, who would have to walk a commute distance of less than two kilometers

one-way if they did not use TRANSPORTATION, ETC., and employees corresponding to Item 3 of this Article

2) Employees using a car or another type of transportation in accordance with matters provided for in the Fukushima Prefecture Personnel Council RULINGS (hereinafter referred to as “CARS, ETC.”) to commute on a regular basis (excluding employees other than those for whom commuting without the use of TRANSPORTATION, ETC. would be notably difficult, who would have to walk a commute distance of less than two kilometers one-way if they did not use TRANSPORTATION, ETC., and employees corresponding to Item 3 of this Article

3) Employees using and paying FARES, ETC. for TRANSPORTATION, ETC. and using CARS, ETC. to commute on a regular basis (excluding personnel other than those for whom commuting without the use of TRANSPORTATION, ETC. and CARS, ETC. would be notably difficult, who would have to walk a commute distance of less than two kilometers one-way if they did not use TRANSPORTATION, ETC. or CARS, ETC.

14.2 The amount of commuting allowances shall correspond to the category of personnel listed in the following items and be the amount determined in said each item.

1) Personnel in situations corresponding to those described in Item 1 of the preceding paragraph: The sum of the amounts equivalent to the FARES, ETC. required for that personnel to commute for a payment period unit calculated in accordance with matters provided for in the RULINGS (hereinafter referred to as “FARE EQUIVALENT”) and special charges, etc., required for relevant personnel (limited to those determined in the RULINGS) to commute for a payment period calculated in accordance with matters provided for in the RULINGS (hereinafter referred to as “SPECIAL CHARGE EQUIVALENT”), for each payment period unit (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 recognized as contributing a reasonable amount to improving commuting circumstances in accordance with matters provided for in the RULINGS and an amount equivalent to FARES, ETC on the basis of which the FARE EQUIVALENT is calculated.) However, when the amount calculated by dividing the sum of the FARE EQUIVALENT and the SPECIAL CHARGE EQUIVALENT by the number of months in the payment period (hereinafter referred to as “MONTHLY FARE EQUIVALENT, ETC.”) exceeds ¥64,000, the amount calculated by adding half the difference between the MONTHLY FARE EQUIVALENT, ETC. and ¥64,000 to ¥64,000 and multiplying this by the number of months in a payment period unit for each payment period unit (when the total sum of MONTHLY FARE EQUIVALENT, ETC. when calculating the FARES, ETC. and SPECIAL CHARGES, ETC. for an individual using two or more types of TRANSPORTATION, ETC. exceeds ¥64,000, of the payment periods related to that individual’s commuting allowance, an amount equivalent to the sum of half the difference between the MONTHLY FARE EQUIVALENT, ETC. and ¥64,000 and ¥64,000 multiplied by the number of months in the longest payment period unit for the longest unit payment period unit.)

2) Personnel in situations corresponding to those described in Item 2 of the preceding paragraph: An amount of no more than ¥57,800 per payment period unit corresponding to the commuting distance the personnel use their car, etc. for and in accordance with matters provided for in Personnel Council RULINGS.

3) Personnel in situations corresponding to those described in Item 3 of the preceding paragraph: The amount provided for in Item 1, the amount provided for in Item 1, or the amount provided for in Item 2 depending on the category in accordance with matters provided for in the RULINGS out of consideration of circumstances pertaining to the commuting distance, the distance for which TRANSPORTATION, ETC. would be used, or the distance for which CARS, ETC. would be used by personnel who commute to work on foot without using TRANSPORTATION, ETC. or CARS, ETC. (when the sum of the MONTHLY FARE EQUIVALENT, ETC. and the amount provided for in Item 2 exceeds ¥64,000, of the payment period unit related to that individual's commuting allowance, the sum of half the difference between the amount concerned and ¥64,000 and ¥64,000 multiplied by the number of months in the payment period unit concerned)

14.3 Commuting allowances shall be paid on the day determined in the RULINGS of the first month related to the payment period unit.

14.4 When personnel being paid a commuting allowance become unemployed or some other reason provided for in the RULINGS arises, the period remaining in the unit payment period after the reason arose shall be considered and the personnel concerned shall return the portion of commuting allowances corresponding to the amount provided for in the RULINGS.

14.5 For the purpose of this Article, "payment period unit" 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 for commuting allowances corresponding to cars, etc.).

14.6 Other than provided for in the preceding paragraphs 1 through 5, necessary matters concerning revisions to the amount paid associated with changes in commuting circumstances and the payment and return of other commuting allowances shall be in accordance with matters provided for in the RULINGS.

ARTICLE FIFTEEN

(ALLOWANCES FOR DUTIES ENTAILING SEPARATION FROM IMMEDIATE FAMILY)

15.1 Personnel who must relocate in accordance with a transfer involving a change in workplace or relocation of their workplace by virtue of a parent's illness or other unavoidable circumstances corresponding to matters provided for in the RULINGS, and must live separately from their spouse with whom they had been living, an allowance for duties entailing separation from immediate family shall be paid to those living alone on a regular basis for whom commuting from their residence immediately prior to their transfer or relocation of workplace to their workplace immediately after their transfer or relocation of workplace is recognized as being difficult under standards corresponding to matters 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 their workplace is not recognized as being difficult under standards corresponding to matters provided for in the RULINGS, taking into consideration the commuting distance, etc.

15.2 The monthly amount of allowance for duties entailing separation from immediate family shall be ¥30,000 (for personnel 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 a distance corresponding to matters provided for in the RULINGS, additional allowances shall be paid

according to the category of commuting distance and corresponding with matters provided for in the RULINGS) with a limit of ¥70,000.

15.3 Notwithstanding the provisions of Paragraph 1, matters concerning adjustments to the payment of an allowance for duties entailing separation from immediate family and other necessary matters concerning payment of an allowance for duties entailing separation from immediate family shall be in accordance with matters provided for in the RULINGS.

ARTICLE SIXTEEN (SALARY REDUCTIONS)

16.1 When personnel do not work, with the exception of compensation time off for overtime work outside official working hours, described in Item 1, Paragraph 5-2 of the "REGULATION ON WORKING HOURS", holidays provided for in the Law Concerning National Holidays (compensatory holidays replacing the holidays concerned on which personnel have worked all working hours allocated for that holiday although it has been designated a compensatory holiday. Hereinafter referred to as "NATIONAL HOLIDAY LAW HOLIDAYS, ETC."), end-of- and beginning-of-year holidays (compensatory holidays replacing the holidays concerned on which personnel have worked all working hours allocated for that holiday although it has been designated a compensatory holiday. Hereinafter referred to as "END-OF- AND BEGINNING-OF-YEAR HOLIDAYS, ETC."), holidays by virtue of taking paid leave or on other occasions where the Chairperson approves not working (excluding childcare leave and nursing care leave), the difference between the amount calculated by multiplying the monthly salary by 12 and dividing it by the product of the number of official working hours per week and 52, and multiplying this figure by all regular official hours not worked, shall be deducted from salary.

ARTICLE SEVENTEEN (OVERTIME ALLOWANCES)

17.1 Personnel ordered to work in excess of official working hours shall be paid an amount calculated by multiplying the hourly salary provided for in Article 21 by a ratio of between 125/100 and 150/100 corresponding to the category of duties listed in the following items performed in excess of official working hours in accordance with matters provided for in the RULINGS (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), for every hour worked in excess of official working hours, as an overtime allowance.

- 1)** Duties performed on days allocated for official working hours (excluding days on which personnel performed duties during official working hours for which they will be paid holiday pay provided for in Article 18. Likewise, for the purpose of Item 2)
- 2)** Duties other than those listed in Item 1

17.2 Other than those provided for in the preceding paragraph, personnel, when they were ordered, in accordance with the provisions provided for in Article 3 of the REGULATION ON WORKING HOURS, to work in excess of working hours allocated in advance as official working hours per week provided for in Paragraph 2.5 or 2.6 of the REGULATION ON WORKING HOURS (for the purpose of Paragraph 2.5 and 2.6, it shall be referred to as "OFFICIAL WORKING HOURS BEFORE THE CHANGE OF ALLOCATION."), shall be paid an overtime allowance. This overtime allowance shall be calculated according to the following rule: A ratio between 25/100 and 50/100 designated by the relevant rules shall apply to every

hour worked in excess of the above-mentioned OFFICIAL WORKING HOURS BEFORE THE CHANGE OF ALLOCATION, in terms of the amount of hourly salary provided for in Article 21 herein.

17.3 In cases where the total number of working hours provided for in the following items 1 and 2 exceeded 60 hours in a month, the relevant personnel shall be paid an overtime allowance. This overtime allowance shall be calculated, notwithstanding the provisions in Paragraphs 17.1 and 17.2, according to the following rule: A ratio provided for in the following item 1 or 2 shall apply to every hour worked, corresponding to the number of hours provided for in said each item, in terms of the amount of hourly salary provided for in Article 21 herein.

1) When personnel were ordered to work in excess of official working hours and worked overtime in excess of the official working hours, (with the exception of work on the holidays of personnel falling under the cases provided for in Item 1 of Paragraph 2.4, Paragraphs 2.5 and 2.6, and Article 3 of the REGULATION ON WORKING HOURS): A ratio of 150/100 shall apply to every hour worked in excess of official working hours. (In case of work performed between 10 p.m. and 5 a.m. in the following morning, the ratio shall be 175/100.)

2) When personnel worked overtime in excess of OFFICIAL WORKING HOURS BEFORE THE CHANGE OF ALLOCATION provided for in Paragraph 17.2: A ratio of 50/100 shall apply to every hour worked in excess of OFFICIAL WORKING HOURS BEFORE THE CHANGE OF ALLOCATION.

17.4 Personnel, when they were designated the compensation time off provided for in Item 1 of Paragraph 5.2 of the REGULATION ON WORKING HOURS, and did not work during the designated compensation time off, shall not be paid an amount calculated by multiplying the ratio, corresponding to working hours provided for in Item 1 or Item 2 below, of the hourly salary provided for in Article 21 herein, in terms of the working hours related to payment of the overtime allowance which were changed to the relevant compensation time off in excess of 60 hours provided for in the preceding paragraph.

1) Working hours provided for in Item 1 in Paragraph 17.3: a ratio provided for in Paragraph 17.1 of the REGULATION (in case of the working hours between 10 p.m. and 5 a.m. in the following morning, 25/100 shall be added to the ratio) subtracted from a ratio of 150/100 (in case of the working hours between 10 p.m. and 5 a.m. in the following morning, the ratio shall be 175/100)

2) Working hours provided for in Item 2 in Paragraph 17.3: a ratio provided for Paragraph 17.2 of the REGULATION subtracted from a ratio of 150/100

ARTICLE EIGHTEEN (HOLIDAY PAY)

18.1 With respect to NATIONAL HOLIDAY LAW HOLIDAYS, ETC. and END-OF- AND BEGINNING-OF-YEAR HOLIDAYS, ETC., the amount calculated by multiplying the hourly salary determined in Article 21 by a ratio of between 125/100 and 150/100 in accordance with the provisions in the RULING for every hour worked during regular working hours by personnel ordered to work during regular working hours, shall be paid as holiday pay.

ARTICLE NINETEEN (ROUNDING OFF CALCULATIONS)

19.1 When fractions of less than one yen arise when calculating the amount to be reduced for hours not worked in accordance with the provisions of Article 16, the amount concerned shall be rounded down to the nearest one yen.

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

ARTICLE TWENTY

20.1 Treatment of cases in which fractions of less than one hour arises 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 SALARIES)

21.1 The amount of hourly salary shall be the amount calculated by multiplying the total amount of monthly salary and the following monthly allowances by twelve, and dividing this amount by the difference between the product of 52 times the working hours per week and the product of 18 times 7 hours and 45 minutes.

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

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

22.1 When personnel working in posts specified provided for in Paragraph 10.1 in the RULING (hereinafter referred to as "MANAGEMENT PERSONNEL") work on weekly holidays, NATIONAL HOLIDAY LAW HOLIDAYS, ETC. or END-OF- AND BEGINNING-OF-YEAR HOLIDAYS, ETC. by virtue of emergency necessity or other necessities for business operation, special duty allowances 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 for each time MANAGEMENT PERSONNEL engage in duties provided for in Paragraph 22.1 and be in accordance with matters provided for in the RULINGS. However, out of consideration for time, etc. spent engaged in duties provided for in Paragraph 22.1, the amount to be paid for working in accordance with matters provided for in the RULINGS shall be an amount corresponding to the respective amounts multiplied by 150/100.

22.3 Besides matters provided for in Paragraph 22.1, necessary matters concerning payment of a special duty allowance for management personnel shall be in accordance with matters provided for in 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 personnel, who are in office on June 1 and December 1, (for the purpose of this Article, hereinafter referred to as "CRITICAL DATES") on June 30 and December 10 (two days earlier when the relevant day falls on a Sunday, and on the previous day when the relevant day falls on a Saturday) respectively.

24.2 The amount of term-end allowance shall be the amount calculated by multiplying the basic term-end allowance by 117.5/100 (by multiplying by 97.5/100 for personnel working at a level of employment duties of 7 or higher to whom the Salary Scale for Administrative Positions is applicable, and personnel engaged in duties equivalent in terms of complexity and difficulty and the responsibilities involved therein to whom a salary scale other than this scale is applicable (excluding personnel provided for in the RULINGS. Referred to as "SPECIAL EXECUTIVE PERSONNEL" in Article 25), and by multiplying this amount by the payment ratio listed in the following items corresponding to the period in office of individuals working for a period of less than six months prior to the CRITICAL DATES.

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

24.3 The basic term-end allowance mentioned in Paragraph 24.2 shall be the sum of the monthly amounts of salary and dependent allowance payable to personnel in office as of the respective CRITICAL DATES (As of the day of resignation, unemployment or death for personnel who have resigned, lost their jobs or passed away. This shall also apply to Item 2 in Paragraph 4 of ADDITIONAL PROVISION).

24.4 Personnel for whom the Salary Scale for Administrative Positions apply, personnel in situations corresponding to matters provided for in the RULINGS and working at a level of employment duties of 3 or higher, and personnel for whom salary scales other than the Salary Scale for Administrative Positions apply, personnel for whom the scales concerned apply in accordance with matters provided for in the RULINGS who are recognized as being equivalent to them out of consideration of the complexity or difficulty of employment duties and the level of responsibilities involved therein, and those for whom maintaining a balance with these personnel is recognized as necessary in accordance with matters provided for in the RULINGS, notwithstanding the provisions of Paragraph 24.3, the basic term-end allowance mentioned in Paragraph 24.2 shall be the sum of the total amount provided for in Paragraph 24.3 and the amount calculated by multiplying the monthly salary by a ratio corresponding with matters provided for in the RULINGS of no more than 20/100 depending on the category of personnel corresponding with matters provided for in the RULINGS out of consideration for the level of employment duty, etc. (for personnel with management or supervisory roles in accordance with matters provided for in the RULINGS, the sum of this amount and the monthly salary multiplied by a ratio of no more than 25/100 in accordance with matters provided for in the RULINGS)

24.5 Necessary matters concerning calculation of the period of office provided for in Paragraph 24.2 shall be in accordance with matters provided for in the RULINGS.

24.6 Notwithstanding the provisions of Paragraph 24.1, ORDINANCES, the RULINGS and other related Fukushima Prefecture ordinances, instructions, etc. shall apply

correspondingly to necessary matters concerning withholding or temporary suspension of payment of a term-end allowance.

**ARTICLE TWENTY-FIVE
(DILIGENCE ALLOWANCES)**

25.1 Diligence allowances shall be paid to employees who are in office on June 1 and December 1 (hereinafter referred to as “CRITICAL DATES” based on the Item 3 in Paragraph 4 of ADDITIONAL PROVISION), in accordance with their latest HR evaluation by the day before the CRITICAL DATES, and their attendance records and relevant information during six months prior to the CRITICAL DATES, on June 30 and December 10 respectively (two days earlier when the day falls on a Sunday, and on the previous day when the day falls on a Saturday.)

However, diligence allowance shall be paid to FACULTY members who are in office on the CRITICAL DATES, their attendance records and relevant information during six months prior to the CRITICAL DATES, on June 30 and December 10 respectively (two days earlier when the day falls on a Sunday, and on the previous day when the day falls on a Saturday.)

25.2 The amount of diligence allowances shall be calculated by multiplying the basic diligence allowance by a ratio determined in accordance with standards corresponding to matters determined in the RULINGS. In such cases, the total amount of diligence allowance the Chairperson shall pay individuals corresponding to personnel listed in the following items must not exceed the amount listed in the relevant item.

1) Personnel (other than re-employed personnel) - An amount calculated by multiplying the sum of the basic diligence allowance for relevant personnel, the monthly dependent allowance and the monthly adjustment allowance for this payable to the personnel as of the respective CRITICAL DATES (as of the day of resignation, unemployment or death for personnel who have resigned, lost their job or passed away; the same shall apply in the following paragraph) by 95/100 (115/100 for specific executive personnel.)

25.3 The basic diligence allowance mentioned in Paragraph 25.2 shall be the monthly salary payable to personnel as of the respective CRITICAL DATES.

**ARTICLE TWENTY-SIX
(COLD REGION ALLOWANCES)**

26.1 Cold region allowances shall be paid to personnel in situations corresponding to any of the following individuals (hereinafter referred to as “PERSONNEL ELIGIBLE FOR PAYMENT”) as of the first day of each month between November each year and March of the following year (Hereinafter referred to as “CRITICAL DATE”).

1) Personnel working in work locations which have been designated as cold regions corresponding to matters provided for in the RULINGS, other than the region of Sapporo City

2) Of workplaces located in regions other than those provided for in Item 1, personnel living in areas corresponding to matters provided for in the RULINGS for whom the necessity to maintain a balance between their workplace and workplaces in regions provided for in Paragraph 26.1 is recognized, taking into consideration the severity of the cold and snowfall in the region where it is located

26.2 The monthly amount of cold region allowance for PERSONNEL ELIGIBLE FOR PAYMENT mentioned in Paragraph 26.1, Item 1 shall correspond to the categories of regions

and categories of households, etc. on the CRITICAL DATE mentioned in the following table, and shall correspond to the amounts listed in that table.

Categories of Regions	Categories of Households, Etc.		
	Personnel who are Household Heads		Other Personnel
	Personnel with Dependents	Other Personnel who are Household Heads	
Regions corresponding to Item 1 of Paragraph 25	¥17,800	¥10,200	¥7,360

26.3 The monthly amount of cold region allowance for PERSONNEL ELIGIBLE FOR PAYMENT mentioned in Item 2 of Paragraph 26.1 shall depend on the Categories of Personnel Households, Etc. mentioned in the table of Item 1 in Paragraph 26.2 on the CRITICAL DATE and shall be the amount listed in the same table in Paragraph 26.2.

26.4 Besides matters provided for in Paragraph 26.1, necessary matters concerning the payment of cold region allowances shall be in accordance with matters provided for in the RULINGS.

ARTICLE TWENTY-SEVEN

(PAYMENT METHODS FOR SPECIAL SALARY ADJUSTMENTS, ETC.)

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

ARTICLE TWENTY-EIGHT

(SALARIES FOR PERSONNEL ON LEAVE OF ABSENCE)

28.1 When personnel becoming ill or suffering injury in the line of duty, or becoming ill or suffering injury while commuting to work (commuting to work as provided for in Paragraph 2.2 and 2.3 of the Local Public Employee Accident Compensation Insurance Law, (Law No. 121 of 1965) Likewise for Paragraph 6.), take leaves of absence corresponding to the grounds listed in Item 1, Paragraph 14.1 of the PERSONNEL OFFICE REGULATIONS, the entire amount of their salary shall be paid throughout the period of leave of absence.

28.2 When personnel contracting tuberculosis take leaves of absence corresponding to the grounds listed in Item 1, Paragraph 14.1 of the PERSONNEL OFFICE REGULATIONS, 80/100 of their salary, dependent allowance, housing allowance, term-end allowance and cold region allowance respectively shall be paid for a period of leave of absence of up to two full years.

28.3 When personnel take leaves of absence corresponding to the grounds listed in Item 1, Paragraph 14.1 of the PERSONNEL OFFICE REGULATIONS for mental or physical disorders other than those provided for in Paragraphs 28.1, 80/100 of their salary, dependent allowance, housing allowance, term-end allowance and cold region allowance respectively shall be paid for a period of leave of absence of up to one full year.

28.4 When personnel take a leave of absence corresponding to the grounds listed in Item 2, Paragraph 14.1 of the PERSONNEL OFFICE REGULATIONS, the Chairperson shall

determine an amount of up to 60/100 of their salary, dependent allowance and housing allowance respectively, and this shall be paid throughout the period of leave of absence.

28.5 When personnel take leaves of absence corresponding to the grounds provided for in Item 3 or 4, Paragraph 14.1 of the PERSONNEL OFFICE REGULATIONS (excluding cases listed in the following paragraph), the Chairperson shall determine an amount of up to 70/100 of their salary, dependent allowance, housing allowance, term-end allowance and cold region allowance respectively, and this shall be paid for a period of leave of absence of up to one full year.

28.6 When personnel take leaves of absence corresponding to the grounds listed in Item 3, Paragraph 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, the Chairperson shall determine an amount of up to 100/100 of their salary, dependent allowance, housing allowance, term-end allowance and cold region allowance respectively, and this shall be paid throughout the period of leave of absence.

28.7 Personnel taking a leave of absence in accordance with the provisions of Item 1 or 2, Paragraph 14.1 of the PERSONNEL OFFICE REGULATIONS, besides exceptions for salaries provided for in the preceding paragraphs shall not be paid any other salary whatsoever.

28.8 Personnel taking a leave of absence in accordance with the provisions of Item 5, Paragraph 14.1 of the PERSONNEL OFFICE REGULATIONS shall not be paid any other salary whatsoever.

28.9 Salaries for personnel taking a leave of absence in accordance with the provisions of Item 6 or Item 7, Paragraph 14.1 of the PERSONNEL OFFICE REGULATIONS shall be determined separately.

ARTICLE TWENTY-NINE (BANK TRANSFER OF SALARIES)

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

ARTICLE THIRTY (MISCELLANEOUS PROVISIONS)

30.1 Besides the provisions of this REGULATION, necessary matters concerning personnel salaries and various allowances shall be determined by the Chairperson separately.

ADDITIONAL PROVISIONS (DATE OF ENFORCEMENT)

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

(INTERIM MEASURES PERTAINING TO TRANSITION OF LEVELS AND GRADES OF SALARIES, ETC.)

2. With regard to the personnel to whom the same salary scale has been applicable since one day before April 1, 2006 (hereinafter referred to as "REVISION DAY"), and whose monthly salary amount as of the REVISION DAY does not reach that they received as of one day before the REVISION DAY (hereinafter referred to as "SALARY"), (however, for those falling

under Item 1 below as of December 1, 2009, the amount shall be that calculated 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 calculated by multiplying the SALARY by 98.93/100; these amounts shall be rounded down to the nearest one yen) (excluding personnel applicable to the provisions provided for in the Fukushima Prefecture Personnel Council Ruling), the amount equivalent to the difference {with regard to the personnel whose salaries are subject to the reduction provided for in ADDITIONAL PROVISION Item 4 below, the amount calculated 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 salaries, and from May 1, 2014 to March 31, 2015, the amount calculated by deducting from the DIFFERENCE the amount calculated 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 Item)} (when the BASE REDUCTION AMOUNT exceeds the DIFFERENCE, the said DIFFERENCE), and from April 1, 2015 to March 31, 2016, the amount calculated by deducting from the DIFFERENCE the amount calculated by multiplying the BASE REDUCTION AMOUNT by two (when this amount exceeds the DIFFERENCE, the said DIFFERENCE) shall be included in monthly salaries.

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

Salary Scale	Level	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. With regard to the personnel who are continuously applicable to the salary scales before the REVISION DAY (excluding those provided for in the preceding paragraph), when it is regarded as necessary to maintain balance with the personnel who receive salaries in accordance with the previous paragraph, the personnel in question shall be provided with salaries in accordance with the previous paragraph corresponding to the provisions provided for in the Fukushima Prefecture Personnel Committee Ruling.
4. Until March 31, 2020, the following payments to the employees {limited to those (excluding re-employed employees) who are applicable to either of the salary scales provided for in the “Salary Scale” table below, and whose salary level is equal to or higher than that respectively provided for in the table and is higher than the lowest level of the respective salary scale) (for the purpose of this provision, 4, and the following provision, 5, said employees shall be referred to as “SPECIFIC EMPLOYEES”)} shall be those amounts calculated by reducing an amount provided for in each payment below. This shall take effect on and after most recent April 1 following a SPECIFIC EMPLOYEE’s 55th birthday. However, in the case that a non-SPECIFIC PERSONNEL was employed as a SPECIFIC PERSONNEL on and after most recent April 1 following the said SPECIFIC EMPLOYEE’s 55th birthday, this shall take effect as of the date of said SPECIFIC EMPLOYEE’s employment date.

<Subtractions>

1) Monthly salaries:

0.009% of monthly salaries of the relevant SPECIFIC PERSONNEL

(However, if 0.991% of a SPECIFIC EMPLOYEE's monthly salary is less than the lowest monthly salary in his/her Salary Level (for the purpose of this provision and provisions 6 and 7, this case shall be referred to as the "LESS THAN THE LOWEST MONTHLY SALARY CASE"), this deduction shall be a balance between said SPECIFIED EMPLOYEE's monthly salary^(A) and the lowest monthly salary in his/her Salary Level^(B) (= (A) – (B)) (for the purpose of the provisions of this paragraph and Paragraphs 6 and 7 of Additional Provision, this amount shall be referred to as the "BASIC DEDUCTION AMOUNT PERTAINING TO MONTHLY SALARIES").

2) Term-end allowances:

The amount calculated by multiplying monthly salaries to be received by the relevant SPECIFIC PERSONNEL as of the relevant CRITICAL DATES^(A) by the ratio for SPECIFIC PERSONNEL term-end allowances provided for in Paragraph 24.2 (excluding the ratios in items 1 to 4 therein)^(B), by multiplying this value by the relevant ratios in items 1 to 4 in Paragraph 24.2^(C), and then by multiplying this value by 0.9/100 (= (A)×(B)×(C)×0.009)

(However, with respect to personnel who fall under the provisions in Paragraph 24.5, the above-mentioned monthly salaries, (A), shall include an addition of no more than 20% of their monthly salaries. This ratio shall be determined by the Fukushima Prefecture Personnel Committee and shall not exceed 20% provided for in Paragraph 24.4.

With respect to personnel in the management or supervisory positions provided for in the Ruling of the Fukushima Prefecture Personnel Committee, also provided for in Paragraph 24.4 (for the purpose of this item, they shall be referred to as "MANAGERS AND SUPERVISORS), the above-mentioned monthly salaries, (A), shall include an addition of no more than 25% of their monthly salaries. This ratio shall be determined by the Fukushima Prefecture Personnel Committee and shall not exceed 25% provided for in Paragraph 24.4.)

(As for the LESS THAN THE LOWEST MONTHLY SALARY CASES, the deduction amount shall be calculated by multiplying their BASIC DEDUCTION AMOUNT PERTAINING TO MONTHLY SALARIES^(A) by the ratio for SPECIFIC PERSONNEL term-end allowances provided for in Paragraph 24.2 (excluding the ratios in items 1 to 4 therein)^(B), by multiplying this value by the relevant ratios in items 1 to 4 in Paragraph 24.2^(C) (= (A)×(B)×(C)). However, with respect to personnel who fall under the provisions in Paragraph 24.5, the above-mentioned BASIC DEDUCTION AMOUNT PERTAINING TO SALARIES, (A), shall include an addition of no more than 20% of those basic amounts. This ratio shall be determined by the Fukushima Prefecture Personnel Committee and shall not exceed 20% provided for in Paragraph 24.4.

With respect to the MANAGERS AND SUPERVISORS, the above-mentioned BASIC DEDUCTION AMOUNT PERTAINING TO SALARIES, (A), shall include an addition of no more than 25% of those basic amounts. This ratio shall be determined by the Fukushima Prefecture Personnel Committee and shall not exceed 25% provided for in Paragraph 24.4.)

3) Diligence allowances:

The amount calculated by multiplying monthly salaries to be received by the relevant SPECIFIC PERSONNEL as of the relevant CRITICAL DATES^(A) by the ratio for SPECIFIC PERSONNEL diligence allowances provided for in the first sentence of Paragraph 25.2^(B) and by multiplying this value by 0.9/100 (= (A)×(B)×0.009)

(As for the LESS THAN THE LOWEST MONTHLY SALARY CASES, the deduction amount shall be calculated by multiplying their BASIC DEDUCTION AMOUNT PERTAINING TO

MONTHLY SALARIES^(A) by the ratio for SPECIFIC PERSONNEL diligence allowances provided for in the first sentence of Paragraph 25.2^(B) (= (A)×(B)).

4) Payments to be made in accordance with the provisions in Paragraphs 28.1 through 28.6: An amount to be deducted shall depend on the following categories listed correspondingly to the relevant SPECIFIC PERSONNEL.

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

Salary Scale	Level
Administrative Positions	Level 6
Teaching Positions	Level 4

- 5. Other than those provided for in the preceding paragraph of Additional Provision, matters necessary for calculation of deduction amounts in said paragraph, in the case that a non-SPECIFIC PERSONNEL becomes a SPECIFIC PERSONNEL as of a date other than the first day of a month, as well as necessary matters for implementation provided for in Paragraph 4 of Additional Provision shall correspond to the Ruling of the Fukushima Prefecture Personnel Committee.
- 6. With respect to personnel falling under the reductions provided for in Paragraph 4 of Additional Provision, the reduction amount provided for in Article 16, regardless of the provisions therein, shall be the amount calculated by multiplying the monthly salary by 12^(A) and dividing it by the product of the number of official working hours per week multiplied by 52^(B), and by multiplying this value by 0.9/100. (= (A)÷(B)×0.009) (As for the LESS THAN THE LOWEST MONTHLY SALARY CASES, this amount shall be calculated by multiplying the relevant BASIC DEDUCTION AMOUNT PERTAINING TO MONTHLY SALARY by 12 and dividing it by the product of the number of official working hours per week multiplied by 52.)
- 7. With respect to personnel falling under the payment reductions provided for in Paragraph 4 of Additional Provision, the payment per hour provided for in Article 17 and 18 shall be, regardless of the provisions in Article 21, the difference between the amount calculated according to the provisions in Article 21^(A) and the amount calculated by multiplying the monthly salary by 12^(B), and dividing this amount by the difference between the product of 52 times the working hours per week and the product of 18 times 7 hours and 45minutes^(C) (= (A)-{monthly salary×12^(B)÷(working hours per hour×52 - 7.75×18)^(C) }) (With respect to LESS THAN THE LOWEST MONTHLY SALARY CASES, this amount shall be calculated by multiplying BASIC DEDUCTION AMOUNT PERTAINING TO MONTHLY SALARY by 12 and dividing it by the product of the number of official working hours per week and 52.)

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 Paragraph 25.2 shall be enforced as of April 1, 2007. The revision as it relates to Item 1 of Paragraph 25.2 (limited to the phrase for the change of the ratio from 72.5/100 to 75/100) shall be enforced as of December 1, 2007.

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

3. With regard to application of the revision in Item 1, Paragraph 25.2, which is related to the diligence allowance paid to personnel based on Paragraph 25.2 in December, 2007, the number, "75/100," in the said paragraph shall be "77.5/100" (for personnel receiving special salary adjustments, this number shall be "72.5/100.")

(INTERPRETATION OF SALARIES PAID BEFORE THE REVISION)

4. Upon enforcement of the revised REGULATION, salaries paid in accordance with the pre-revised REGULATION shall be handled as those 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.

(INTERPRETATION OF SALARIES PAID BEFORE THE REVISION)

3. Upon enforcement of the revised REGULATION, salaries paid in accordance with the pre-revised REGULATION shall be handled as those paid in accordance with the revised REGULATION.

ADDITIONAL PROVISIONS (DATE OF ENFORCEMENT)

1. This REGULATION shall be enforced as of April 1, 2009.
2. With regard to application of the provisions in Paragraph 24.2, pertaining to the payment of the term-end allowance to be made in June, 2009, the rate therein, 140/100, shall be changed to 125/100, and the rate, 120/100, shall be changed to 110/100.
3. With regard to application of the provisions in Item 1, Paragraph 25.2 pertaining to the payment of the diligence allowance to be made in June, 2009, the rate therein, 75/100, shall be changed to 70/100, and the rate, 95/100 shall be changed to 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 provisions provided for in Paragraph 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 provisions provided for in Paragraph 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 application of Paragraph 24.2 relating to payment of the term-end allowance to be paid in December, 2009, the rate of "133/100" provided therein shall be relevant to "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 revised Article 17 shall be enforced as of April 1, 2010.

(INTERIM MEASURE)

2. Prior to the date of enforcement of the revised REGULATION (hereinafter referred to as the "ENFORCEMENT DATE", overtime allowances paid, in accordance with the provision provided for in Paragraph 17.2 of the pre-revised REGULATION, between April 1, 2010 and the date before the "ENFORCEMENT DATE," shall be regarded as part of those paid in accordance with the provision provided for in Paragraph 7.2 or 7.3 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 of Paragraph 24.2 and Paragraph 25. 2 shall be April 1, 2011.
2. With respect to application of Paragraph 24.2 to the term-end allowance to be paid in December 2010, the values in Paragraph 24.2, "140/100" and "120/100," shall be interpreted correspondingly as "130/100" and "110/100."
3. With respect to application of Item 1, Paragraph 25.2 to the diligence allowance to be paid in December 2010, the values in Paragraph 25.2, "70/100" and "90/100," shall be interpreted correspondingly as "65/100" and "85/100."

(Interpretation regarding personnel who reached the age of 55 before April 1, 2010)

4. With respect to application of Paragraph 4 of Additional Provision to personnel who reached the age of 55 before April 1, 2010, the phrase, "most recent April 1 following a SPECIFIC EMPLOYEE's 55th birthday," shall be interpreted as "December 1, 2010", and the phrase, "on and after most recent April 1 following the said SPECIFIC EMPLOYEE's 55th birthday" shall be interpreted as "this day or after."

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.

(REVISION OF LEVELS AND GRADES OF POSITIONS)

2. With regard to personnel in the positions regarding technical skills applicable to the pre-revised salary scale in Attached Table 2 as of the previous day of April 1, 2013 (hereinafter referred to as "REVISION DAY"), their position codes (levels and grades) as of the previous day of the REVISION DAY shall be transited to corresponding codes in the revised salary scale.

(INTERIM MEASURES FOR THE REVISION OF LEVELS AND GRADES OF SALARIES)

3. If a revised monthly salary for an employee regarding technical skills holding his/her position continuously from or before the previous day of the REVISION DAY is less than his/her pre-revised salary amount, s/he will receive an amount equivalent to a balance between the pre-revised and revised salaries (hereinafter referred to as "EQUIVALENT BALANCE") 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 "EQUIVALENT BALANCE" shall be an amount calculated by deducting the value* ("EQUIVALENT BALANCE as of March 31, 2016 \times 1/3") from the "EQUIVALENT BALANCE". (*This value shall be hereinafter referred to as "STANDARDIZED BALANCE AMOUNT". Any fractional amount less than 1 JPY shall be rounded down.) As for the period from April 1, 2017 to March 31, 2018, he/she shall receive, in addition to the revised monthly salary, an amount calculated by deducting the "STANDARDIZED BALANCE AMOUNT" from the "EQUIVALENT BALANCE".

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.

(PART PAYMENT OF SALARIES)

2. Upon application of the revised regulation, salaries paid in accordance with the pre-revised regulation shall be regarded as part payment of salaries paid in accordance with the revised regulation.

(SPECIAL MEASURES FOR THE DILIGENCE ALLOWANCES PAID IN DECEMBER 2014)

3. Upon application of the revised Item 1 of Paragraph 25.2 to the diligence allowances paid to relevant personnel in December 2014 in accordance with the pre-revised Item 1 of Paragraph 25,2, the phrase, "75/100 (95/100 for specific executive personnel)" in the revised item 1 shall be revised to "82.5/100 (102.5/100 for personnel receiving special adjustments to salaries)."

ADDITIONAL PROVISIONS

(DATE OF ENFORCEMENT)

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

(ADJUSTMENTS TO SALARY GRADES FOR TRANSFEREES BEFORE THE REVISION DAY)

2. Necessary adjustments may be made to the salary grades on April 1, 2015 (referred to as the "REVISION DAY" in this paragraph and throughout Paragraphs 3 to 5 below) for personnel who were transferred to a position with a different duty level before the REVISION DAY and for personnel who are designated by the Chairperson of the Board of Executives, in line with the Fukushima Prefecture Personnel Council Ruling. This shall be granted within the scope regarded as necessary to maintain balance with the salary grade which would be applicable if the personnel in question had been transferred, etc. on and after the REVISION DAY.

(INTERIM MEASURES IN LINE WITH SALARY REVISION)

3. Personnel who are continuously applicable to the same salary scales as those before the REVISION DAY and whose monthly salary on and after the REVISION DAY is expected to be less than the amount received before the REVISION DAY *1 shall receive the amount equivalent to the difference*2 in addition to their monthly salary until March 31, 2020.

*1: Excluding personnel who are provided with monthly salary amounts according to Paragraph 4 of Additional Provisions of this REGULATION, and those corresponding to personnel provided for in the Fukushima Prefecture Personnel Committee Ruling as of the day before the REVISION DAY

*2: With regard to the SPECIFIC PERSONNEL *3, 99.1% of the relevant amounts shall be provided. This shall take effect on and after the most recent April 1 after their 55th birthday. However, in the case that an individual of non-SPECIFIC PERSONNEL is employed as SPECIFIC PERSONNEL on and after the most recent April 1 after his/her 55th birthday, this shall take effect as of the date when the said individual is employed as SPECIFIC PERSONNEL.

*3: Hereinafter in this paragraph, the term "SPECIFIC PERSONNEL" refers to personnel whose Employment Duty Levels are equal to or higher than those listed on the salary scale table of Paragraph 4 of Additional Provisions of this REGULATION, out of those who are applicable to the said salary scale, excluding re-employed personnel

4. With regard to the personnel who are continuously applicable to the salary scales before the REVISION DAY (excluding those provided for in Paragraph 3), when it is regarded as necessary to maintain balance with the personnel who receive salaries in accordance with Paragraph 3, the personnel in question shall be provided with salaries in accordance with Paragraph 3 corresponding to the provisions provided for in the Fukushima Prefecture Personnel Committee Ruling.
5. With regard to the personnel who are newly applicable to the salary scales after the REVISION DAY, taking into account their employment circumstances, etc. of their appointment, when it is regarded as necessary to maintain balance with the personnel who receive salaries in accordance with the provision of Paragraph 3, the personnel in question shall be provided with salaries in accordance with the provision of Paragraph 3 corresponding to the provisions provided for in the Fukushima Prefecture Personnel Committee Ruling.
6. With regard to the application of Paragraphs 9.2 and 24.4 of this REGULATION to the personnel who are provided with salaries in accordance with the provisions of Paragraph 3, the term "monthly salary" in Paragraph 10.2 refers to "the total amount of the monthly salary and the amount of the salary in accordance with the provisions of Paragraphs 3 through 5 of the revised Additional Provision enforced on April 1, 2015."

ADDITIONAL PROVISIONS

(DATE OF ENFORCEMENT, ETC.)

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

(EXCEPTIONS TO THE PAYMENT OF SALARY TO SPECIFIC PERSONNEL PROVIDED WITH INTERIM 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 INTERIM 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 INTERIM 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 INTERIM 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 INTERIM MEASURES or the Specific Personnel Provided with Interim Measures salaries 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 of Article 11 and 12 and Item 2 in Paragraph 14.2 shall be applied starting from April 1, 2017.
2. The revision of the Regulation Concerning Salaries for Personnel of the Public University Corporation, the University of Aizu based on this REGULATION (limited to the revisions of Attached Tables 1 to 3) shall be applied starting from April 1, 2016, and the revision of the Regulation Concerning Salaries for Personnel of the Public University Corporation, the University of Aizu based on this REGULATION (limited to the revision of Item 1, Paragraph 25.2) shall be applied starting from December 1, 2016.

(PARTIAL PAYMENT OF SALARY)

3. When applying the provisions of the revised Regulation Concerning Salaries for Personnel of the Public University Corporation, the University of Aizu (hereinafter 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, 2016)

4. 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 2016 based on the provision of Paragraph 25.1 shall be as follows. The phrase “85/100 (105/100 for specific executive personnel)” described in the item in question shall be replaced with “90/100 (110/100 for specific executive personnel.)”

(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 Article 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 personnel without 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 of Article 13 shall be applied starting from April 1, 2017.

(INTERIM MEASURE)

2. The necessary interim measures taken regarding raises 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 of Item 2, Paragraph 14.2 shall be applied starting from April 1, 2018.
2. The revision of the Regulation Concerning Salaries for Personnel of the Public University Corporation, the University of Aizu based on this REGULATION (limited to the revisions of Attached Tables 1 to 3) shall be applied starting from April 1, 2017, and the revision of the Regulation Concerning Salaries for Personnel of the Public University Corporation, the University of Aizu based on this REGULATION (limited to the revision of Item 1, Paragraph 25.2) shall be applied starting from December 1, 2017.

(PARTIAL PAYMENT OF SALARY)

3. When applying the provisions of the revised Regulation Concerning Salaries for Personnel of the Public University Corporation, the University of Aizu (hereinafter 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, 2017)

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 2017 based on the provision of Paragraph 25.1 shall be as follows. The phrase "90/100 (110/100 for specific executive personnel)" described in the item in question shall be replaced with "95/100 (115/100 for specific executive personnel.)"

ADDITIONAL PROVISIONS

(DATE OF ENFORCEMENT, ETC.)

1. This REGULATION shall be enforced as of January 1, 2019. However, the revisions of Item 2, Paragraph 14.2 shall be applied starting from April 1, 2019.
2. The revision of the Regulation Concerning Salaries for Personnel of the Public University Corporation, the University of Aizu based on this REGULATION (limited to the revisions of Attached Tables 1 to 3) shall be applied starting from April 1, 2018, and the revision of the Regulation Concerning Salaries for Personnel of the Public University Corporation, the University of Aizu based on this REGULATION (limited to the revision of Item1, Paragraph 25.2) shall be applied starting from December 1, 2018.

(PARTIAL PAYMENT OF SALARY)

3. When applying the provisions of the revised Regulation Concerning Salaries for Personnel of the Public University Corporation, the University of Aizu (hereinafter 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, 2018)

4. 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 2018 based on the provision of Paragraph 25.1 shall be as follows. The phrase “92.5/100 (112.5/100 for specific executive personnel)” described in the item in question shall be replaced with “95/100 (115/100 for specific executive personnel.)”

ADDITIONAL PROVISIONS

(DATE OF ENFORCEMENT, ETC.)

1. This REGULATION shall be enforced as of January 1, 2020. However, the revisions of Paragraph 13.2, Item 2.b, and Paragraph 14.2, Items 1 and 3, and Article 21 shall be applied starting from April 1, 2020.
2. The revision of the Regulation Concerning Salaries for Personnel of the Public University Corporation, the University of Aizu based on this REGULATION (limited to the revisions of Attached Tables 1 to 3) shall be applied starting from April 1, 2019, and the revision of the Regulation Concerning Salaries for Personnel of the Public University Corporation, the University of Aizu based on this REGULATION (limited to the revision of Item1, Paragraph 25.2) shall be applied starting from December 1, 2019.

(PARTIAL PAYMENT OF SALARY)

3. When applying the provisions of the revised Regulation Concerning Salaries for Personnel of the Public University Corporation, the University of Aizu (hereinafter 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, 2019)

4. With regards to application of the provision of Paragraph 25.2 of the revised SALARY REGULATION to the diligence allowance distributed to personnel in December 2019 based on the provision of Paragraph 25.1 shall be as follows. The phrase “95/100 (115/100 for specific executive personnel)” described in the item in question shall be replaced with “97.5/100 (117.5/100 for specific executive personnel.)”

ADDITIONAL PROVISIONS

1. This REGULATION shall be enforced as of December 1, 2020. However, the date of enforcement for the revisions of Paragraph 24.2 shall be April 1, 2021.
2. With respect to application of Paragraph 24.2 to the term-end allowance to be paid in December 2020, the values in Paragraph 24.2, "127.5/100" and "107.5/100," shall be interpreted correspondingly as "122.5/100" and "102.5/100."

**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 date of enforcement for the revisions of Paragraph 24.2 shall be April 1, 2022.
2. With respect to application of Paragraph 24.2 to the term-end allowance to be paid in December 2021, the values in Paragraph 24.2, "117.5/100" and "97.5/100," shall be interpreted correspondingly as "110/100" and "90/100."