

JAPANG Labor and Social Security Attorney Corporation

NEWS LETTER



JAPANG will launch quarterly news letter from this year. We will provide valuable information related latest HR related topics.

Topics:

Premiums rate revision of Health insurance and nursing insurance, March 1,2020;

Insurance premiums are reevaluated every year depending on the portion borne for medical expenses and the Medical Care System for the Older Senior Citizen, and the per capita amount and income-based amount are revised accordingly.

*As for the company which deducts the previous month's premiums from the current month's salary, it is reflected from April payroll.

Tokyo	Health: 99.0/1000 →98.7/1000	Nursing: 17.3/1000 →17.9/1000
Kanagawa	Health: 99.1/1000 →99.3/1000	Nursing: 17.3/1000 →17.9/1000
Osaka	Health: 10.19/1000 →10.22/1000	Nursing: 17.3/1000 →17.9/1000

Regarding the other prefecture's premiums rate, please ask our person in charge.

Introduction of electronic application (social insurance);

It will be obliged to take social insurance procedure by using electronic application from April 1, 2020. JAPANG introduced new system for the preparation of electronic application. We will provide our HR document preparation service promptly and accurately.

Corona Virus is now spreading all over the world;

Now it is very difficult situation for business. We received some questions related the measure of corona virus. Please see the Q&A.

<Work from home system>

Q1. Does the company have to pay monthly commuting allowance though the employees does not come to the office every day?

J) The payment of commuting allowance is determined in each employee's employment contract or rule of employment as a general rule. As this is a fixed allowance, if the company does not have the general rule for work from home, monthly commuting allowance must be paid to the employees who temporarily work from home.

Q2. Does the company have to pay the special allowance to the employees for miscellaneous expense, such as electricity, paper material or internet cost?

J) It is not the companies' obligation, however it should be determined in advance in the contract or rule employment who will bear the cost. In case that the company pays some allowance as fixed monthly allowance, it must be included in the taxable allowance. Please take care not to pay it as expense(non-taxable allowance).

<Flexible working hours system>

To introduce the flexible working hours system, it is required to concluded an agreement between the employer and the representative of the employee. In the agreement, the following things is required to be determined;

Scope of the employees, settlement period (one or three months), start day, standard working hours and core time (if any) etc.. As for one-month flexible working hours system, the agreement is not required to submit to the labor standard office.

Q1. Does the company have to pay the night work premiums?

J) Yes, if the employees work from 10 p.m. to 5 a.m., nevertheless the total working hours in a day, the company must pay the night work premiums (0.25) for the night working hours. This is also required to the employees in managerial position.

Q2. How should the company do for the preparation of the agreement?

We have a template for the agreement of flexible working hours. Please contact our person in charge of your company. We will support the preparation to introduce flexible working hours system.



For further information, contact:

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