

○ **Hiroshima University Regulations for Employee Retirement Allowance**

April 1, 2004 Regulation No. 100

Hiroshima University Regulations for Employee Retirement Allowance

(Purpose)

Article 1. These Regulations shall prescribe necessary matters concerning the retirement allowance paid in cases where an employee working for Hiroshima University (hereinafter "the University") has retired, based on the provisions of Article 54 of Hiroshima University Work Regulations for Employees (April 1, 2004 Regulation No. 78; hereinafter "Employee Employment Regulations") and Article 83 of Hiroshima University Work Regulations for Mariners (April 1, 2004 Regulation No. 79; hereinafter "Mariner Employment Regulations").

(Scope of Application)

Article 2. The retirement allowance based on these Regulations shall be paid to an employee in cases where the employee has retired or been dismissed (or to the surviving family in the event of cessation of employment due to death).

(Range and Order of Priority of Surviving Family)

Article 2-2. For the purpose of these Regulations, "surviving family" shall refer to the following persons:

[1] Spouse (including a person in a relationship with the employee where a marital relationship is de facto at the time of the death of the employee, though a marriage has not been registered)

[2] Children, parents, grandchildren, grandparents, brothers, and sisters who depended mainly on the employee's income for their livelihood at the time of the death of the employee

[3] Relatives who depended mainly on the employee's income for their livelihood at the time of the death of the employee other than the persons prescribed in the preceding item

[4] Children, parents, grandchildren, grandparents, brothers, and sisters who do not fall under Item 2

(2) The order of priority in which the persons prescribed in the preceding paragraph should receive the retirement allowance shall be the order of the items in the preceding paragraph, and among the persons prescribed respectively in Items 2 and 4, the order of priority shall be the order prescribed therein. In this case, with regards to parents, adoptive parents shall have priority over blood parents and with regards to grandparents, parents of adoptive parents shall have priority over parents of blood parents and adoptive parents of parents shall have priority over blood parents of parents.

(3) If more than one person with equal priority is eligible for the retirement allowance, it shall be divided by the number of the persons and paid.

(4) The following persons shall not be treated as the surviving family eligible to receive the retirement allowance:

[1] Persons who have intentionally caused the death of the employee

[2] Persons who have intentionally caused the death of any person who would otherwise have been a surviving family member with higher or equal priority and who before the death of the employee would have been eligible to receive the retirement allowance after the death of the employee

(Payment of Retirement Allowances)

Article 2-3. The retirement allowance based on these Regulations shall be paid directly to the employee in full in the local currency; provided, however, that the retirement allowance shall be paid after deduction of any amount specified by law and any amount stipulated to be deducted from the retirement allowance in a written agreement with a labor union if there is a labor union organized by a majority of the workers in the workplace or with a person representing a majority of the workers if there is no labor union organized by a majority of the workers.

(2) For the retirement allowance based on these Regulations, the fixed amount calculated as prescribed in these Regulations at the time of the retirement (hereinafter "Fixed Amount of Retirement Allowance") shall be paid one year after the date when the employee retired.

(3) Notwithstanding the provision of the preceding paragraph, if the performance consideration rate (meaning a rate in the range from 0.90 to 1.10 in consideration of employee performance included in the calculation of the amount of a retirement allowance for the period of employment as a trustee; the same shall apply hereinafter) for an employee who has a continuous period as a trustee (meaning the persons prescribed in Paragraphs 1 and 2 of Article 10; the same shall apply in Paragraph 5) has not been determined one year after the date when the employee retired, the Fixed Amount of Retirement Allowance shall be paid as the retirement allowance of the employee based on these Regulations until the performance consideration rate is determined.

(4) Notwithstanding the provisions of the preceding two paragraphs, the University may pay the expected amount of retirement allowance calculated based on the provisions of these Regulations at the time of the retirement (hereinafter "Expected Amount of Retirement Allowance") after the date when the employee retired.

(5) In the case of the preceding paragraph, if the performance consideration rate for the employee who has a continuous period as a trustee has not been determined on the day when the employee retires, the Expected Amount of Retirement Allowance of the employee shall be paid in installments; the amount of the retirement allowance calculated based on the provisions of these Regulations less the amount of the

retirement allowance for the period of the employee's service as a trustee shall be paid within one month from the date of retirement of the employee as a general rule, and the amount of the retirement allowance for the employee's service as a trustee calculated with the determined performance consideration rate shall be paid without delay after the date when the performance consideration rate is determined.

- (6) Notwithstanding the provision of Paragraph 1, with the consent of the employee (or the surviving family in the event that the employee has died), the whole amount of the retirement allowance shall be paid into the person's bank account of a financial institution to which the University's own bank may transfer money.

(Amount of Retirement Allowance)

Article 2-4. The amount of the retirement allowance of a retired employee shall be the sum of the base amount of the retirement allowance calculated as prescribed in the following article through Article 8-3 and the adjustment amount of the retirement allowance shall be calculated as prescribed in Article 8-4.

- (2) When the payment of a retirement allowance is restricted based on the provisions of Article 12-2, Article 14, or Article 14-2 or when the return of the Expected Amount of Retirement Allowance is demanded based on the provisions of Articles 15 through 15-3, the Fixed Amount of Retirement Allowance prescribed in Paragraphs 2 and 3 of the preceding article may be set as an amount lower than the Expected Amount of Retirement Allowance in Paragraph 4 of the same article.

(Base Amount of Retirement Allowance in the Case of Retirement for Personal Reasons, Etc.)

Article 3. Excepting the cases that fall under the provisions of the following article or Article 5, the base amount of the retirement allowance of a retired employee shall be the sum of the amount obtained by multiplying the person's monthly amount of base pay prescribed in Article 3 of Hiroshima University Regulations for Employee Salaries (April 1, 2004 Regulation No. 88, hereinafter "Salary Regulations") (excluding the adjustment amount of the regular salary prescribed in Paragraph 3 of Article 17 of Salary Regulations; the same shall apply hereinafter) on the retirement date (hereinafter "Monthly Amount of the Base Pay on Retirement Date") by the percentage given in the applicable item for each section of the continuous employment period of the person as listed in the following items.

- [1] For a period of 1 year or more and 10 years or less, 100% per year
- [2] For a period of 11 years or more and 15 years or less, 110% per year
- [3] For a period of 16 years or more and 20 years or less, 160% per year
- [4] For a period of 21 years or more and 25 years or less, 200% per year
- [5] For a period of 26 years or more and 30 years or less, 160% per year
- [6] For a period of 31 years or more, 120% per year

(2) Notwithstanding the provision of the preceding paragraph, for persons prescribed in the preceding paragraph who have retired not due to injury or sickness (hereinafter "Injury/Sickness") or death but for personal reasons without receiving the certification prescribed in Article 7 of Hiroshima University Regulations for Early Retirement of Employees (April 1, 2004 Regulation No. 86, hereinafter "Early Retirement Regulations") (including the persons prescribed in Article 12-2, hereinafter "Persons Who Have Retired for Personal Reasons, Etc."), the base amount of the retirement allowance shall be the amount obtained by multiplying the amount calculated as prescribed in the same paragraph by the percentage prescribed in the applicable item when the person falls under any of the following items .

[1] For a person with a continuous employment period of 1 year or more and 10 years or less, 60%

[2] For a person with a continuous employment period of 11 years or more and 15 years or less, 80%

[3] For a person with a continuous employment period of 16 years or more and 19 years or less, 90%

(Base Amount of Retirement Allowance for Mandatory Retirement, Etc. after Continuous Service of 11 Years or More and Less Than 25 Years)

Article 4. For persons who have continued service for a period of 11 years or more and less than 25 years and fall under the following items, the base amount of the retirement allowance shall be the sum of the amount obtained by multiplying the Monthly Amount of the Base Pay on Retirement Date by the applicable percentage for each segment of the continuous employment period of the person.

[1] Persons who retired at the mandatory retirement age based on the provisions of Article 18 of Employee Employment Regulations or Article 17 of Mariner Employment Regulations (including persons who retired due to the expiration of the period extended based on the provisions of Article 19 of Employee Employment Regulations or Article 18 of Mariner Employment Regulations; the same shall apply hereinafter)

[2] Persons who retired due to difficulty in continuing service for non-personal reasons

[3] Persons who obtained the certification prescribed in Article 7 of Early Retirement Regulations (limited to the certification concerning Item 1 of Paragraph 1 of Article 4 of the same regulations) and retired on the due date of retirement prescribed in Item 3 of Paragraph 4 of the same article

(2) The provision of the preceding paragraph shall be applied mutatis mutandis to the base amount of the retirement allowance for persons who have continued service for a period of 11 years or more and less than 25 years and retired due to Injury/Sickness resulting from commuting (meaning the commuting prescribed in Paragraph 2 of Article 7 of Industrial Accident Compensation Insurance Act (Act No. 50 of 1947); the same shall

apply hereinafter), ceased employment due to death (except death resulting from an employment-related cause), or retired on or after the date of mandatory retirement (63rd birthday for faculty members (excluding vice principals, teachers, school nurses, and nutrition teachers); the same shall apply hereinafter)) with no record of illegal actions of the person (excluding persons who fall under the provision of the preceding paragraph).

(3) The segments of the continuous employment period prescribed in Paragraph 1 and the respective percentages for the segments shall be as listed below:

[1] For a period of 1 year or more and 10 years or less, 125% per year

[2] For a period of 11 years or more and 15 years or less, 137.5% per year

[3] For a period of 16 years or more and 24 years or less, 200% per year

(Base Amount of Retirement Allowance for Mandatory Retirement, Etc. after Continuous Service of 25 Years or More)

Article 5. For persons who fall under the following items, the base amount of the retirement allowance shall be the sum of the amount obtained by multiplying the Monthly Amount of the Base Pay on Retirement Date by the applicable percentage for each segment of the continuous employment period of the person.

[1] Persons who worked for 25 years or more and retired at the mandatory retirement age based on the provisions of Article 18 of Employee Employment Regulations or Article 17 of Mariner Employment Regulations

[2] Persons who were dismissed based on the provision of Item 5 of Paragraph 1 of Article 23 of Employee Employment Regulations or Item 5 of Paragraph 1 of Article 22 of Mariner Employment Regulations

[3] Persons who obtained the certification prescribed in Article 7 of Early Retirement Regulations (limited to the certification concerning Item 2 of Paragraph 1 of Article 4 of the same regulations) and retired on the due date of retirement prescribed in Item 3 of Paragraph 4 of the same article

[4] Persons who retired due to Injury/Sickness or death resulting from an employment-related cause

[5] Persons who continued service for 25 years or more and retired due to difficulty in continuing service for non-personal reasons

[6] Persons who continued service for 25 years or more and obtained the certification prescribed in Article 7 of Early Retirement Regulations (limited to the certification concerning Item 1 of Paragraph 1 of Article 4 of the same regulations) and retired on the due date of retirement prescribed in Item 3 of Paragraph 4 of the same article

(2) The provision of the preceding paragraph shall be applied mutatis mutandis to the base amount of the retirement allowance for persons who continued service for a period of 25 years or more and retired due to Injury/Sickness resulting from commuting, cessation of employment due to death, or retired on or after the date of mandatory retirement (63rd

birthday for faculty members) with no record of illegal actions of the person (excluding persons who fall under the provision of the preceding paragraph).

(3) The segments of the continuous employment period prescribed in Paragraph 1 and the respective percentages for the segments shall be as listed below:

[1] For a period of 1 year or more and 10 years or less, 150% per year

[2] For a period of 11 years or more and 25 years or less, 165% per year

[3] For a period of 26 years or more and 34 years or less, 180% per year

[4] For a period of 35 years or more, 105% per year

(Special Provisions on the Basic Amount of Retirement Allowance in Cases Where the Monthly Amount of the Base Pay Has Been Reduced for a Reason Other Than a Revision to Reduce the Monthly Amount of the Base Pay)

Article 5-2. Notwithstanding the provisions of the preceding three articles, in cases where the monthly amount of the base pay of the retired person has been reduced for a reason other than a revision to reduce the monthly amount of the base pay as prescribed in Article 3 of Salary Regulations (hereinafter "Monthly Amount of the Base Pay") (meaning the reduction of the Monthly Amount of the Base Pay with a revision of Salary Regulations from the amount received before the revision; the same shall apply hereinafter) during the basic period of employment of the person, when the highest Monthly Amount of the Base Pay to be received by the person if such reduction of the amount due to the reason on the date when the reason occurred (hereinafter "Reduction Date") had not been made (hereinafter "Monthly Amount of the Base Pay before the Specific Reduction") is higher than the Monthly Amount of the Base Pay on Retirement Date, the basic amount of the retirement allowance of the person shall be the sum of the amounts prescribed in the following items.

[1] Amount equivalent to the basic amount of the retirement allowance calculated as prescribed in the preceding three articles on the assumption that the person retired for the same reason as the actual reason of the retirement on the day before the latest among the Reduction Dates relating to the Monthly Amount of the Base Pay before the Specific Reduction and based on the continuous employment period of the person up to the same date and the Monthly Amount of the Base Pay before the Specific Reduction

[2] Amount obtained by multiplying the Monthly Amount of the Base Pay on Retirement Date by the ratio obtained by subtracting the ratio mentioned in (b) from the rate mentioned in (a):

(a) Ratio of the basic amount of the retirement allowance to the Monthly Amount of the Base Pay on Retirement Date on the assumption that the basic amount of the retirement allowance of the person is the amount calculated based on the provisions of the preceding three articles

(b) Ratio of the amount mentioned in the preceding item to the Monthly Amount of the Base Pay before the Specific Reduction

(2) The "basic period of employment" in the preceding paragraph shall mean the period of employment that falls under any of the following items during the period before the date of the retirement (excluding retirement prescribed in Paragraph 4 of Article 10, Paragraphs 4 and 7 of Article 11, Paragraph 2 of Article 12, and Paragraphs 1 and 2 of Article 16) relating to the person (excluding any period before the date of the retirement relating to the payment of any retirement allowance that has been paid based on the provisions of these Regulations during the period or any retirement allowance that has been paid for retirement as an employee of other national university corporation, etc. prescribed in Paragraph 6 of Article 9, as a trustee prescribed in Paragraph 1 of Article 10, or as a national public official, etc. prescribed in Paragraph 1 of Article 11 (including any equivalent benefits) and any period before the retirement date in cases where the payment of that retirement allowance has not been made because the person fell under the provision of Item 2 of Paragraph 1 of Article 12 or an equivalent condition (or, if the person became an employee of other national university corporation, etc. prescribed in Paragraph 6 of Article 9, a trustee prescribed in Paragraph 1 of Article 10, or a national public official, etc. prescribed in Paragraph 1 of Article 11, the period before that relevant retirement date)).

[1] Continuous period of employment as an employee

[2] Continuous period of employment as an employee of other national university corporation, etc. that is treated as part of the continuous period of employment as an employee based on the provision of Paragraph 6 of Article 9

[3] Continuous period of employment as a trustee prescribed in Paragraph 1 of Article 10 for a person who became an employee again as prescribed in the same paragraph

[4] Continuous period of employment as a trustee in the case prescribed in Paragraph 2 of Article 10

[5] Continuous period of employment as a national public official, etc. prescribed in Paragraph 1 of Article 11 for a person who became an employee again as prescribed in the same paragraph

[6] Continuous period of employment as a national public official, etc. in the case prescribed in Paragraph 2 of Article 11

(Special Provisions on the Basic Amount of Retirement Allowance of Those Who Retired Early before the Mandatory Retirement Age)

Article 6. To the persons prescribed in Item 3 of Paragraph 1 of Article 4 and Paragraph 1 (except Item 1) of Article 5 (excluding the persons whose Monthly Amount of the Base Pay on Retirement Date is equivalent to or exceeds the amount of the sixth pay step in the designated service regular salary schedule in Paragraph 2 of Article 8 of Salary

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Regulations and other persons prescribed separately) who retired at least six months prior to the date of attainment of the mandatory retirement age (the 63rd birthday for faculty members), has continued service for 20 years or more and are at or older than the age obtained by subtracting 15 years from the person's mandatory retirement age (the 63rd birthday for faculty members), the provisions of Paragraph 1 of Article 4, Paragraph 1 of Article 5, and Paragraph 1 of the preceding article shall be applied with the terms and phrases listed in the middle column of the table below that appear in the provisions listed in the left column of the table respectively replaced by the terms and phrases listed in the right column of the table.

Provisions to replace terms and phrases	Terms and phrases to be replaced	Terms and phrases to be used for replacement
Paragraph 1 of Article 4 and Paragraph 1 of Article 5	the Monthly Amount of the Base Pay on Retirement Date	the sum of the Monthly Amount of the Base Pay on Retirement Date and the amount obtained by multiplying the Monthly Amount of the Base Pay on Retirement Date by the percentage prescribed separately according to the number of years equivalent to the difference between the mandatory retirement age for the person prescribed on the retirement date (the 63rd birthday for faculty members) and the age of the person on the retirement date and the Monthly Amount of the Base Pay on Retirement Date, which does not exceed 3% for each of the years
Item 1 of Paragraph 1 of Article 5-2	and the Monthly Amount of the Base Pay before the Specific Reduction	and the sum of the Monthly Amount of the Base Pay before the Specific Reduction and the amount obtained by multiplying the Monthly Amount of the Base Pay before the Specific Reduction by the percentage prescribed separately according to the number of years equivalent to the difference between the mandatory retirement age for the person prescribed on the retirement date (the 63rd birthday for faculty members) and the age of the person on the retirement date and the Monthly Amount of the Base Pay before the Specific Reduction, which does not exceed 3% for each of the years

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Item 2 of Paragraph 1 of Article 5-2	the Monthly Amount of the Base Pay on Retirement Date	the sum of the Monthly Amount of the Base Pay on Retirement Date and the amount obtained by multiplying the Monthly Amount of the Base Pay on Retirement Date by the percentage prescribed separately according to the number of years equivalent to the difference between the mandatory retirement age for the person prescribed on the retirement date (the 63rd birthday for faculty members) and the age of the person on the retirement date and the Monthly Amount of the Base Pay before the Specific Reduction, which does not exceed 3% for each of the years
Item 2 (b) of Paragraph 1 of Article 5-2	the amount mentioned in the preceding item	the amount equivalent to the basic amount of the retirement allowance calculated as prescribed in the preceding three articles on the assumption that the person retired for the same reason with the actual reason of the retirement on the day before the latest among the Reduction Dates relating to the Monthly Amount of the Base Pay before the Specific Reduction and based on the continuous employment period of the person to the same date and the Monthly Amount of the Base Pay before the Specific Reduction

(Adjustment of the Basic Amount of Retirement Allowance)

Article 7. Notwithstanding the provisions of Article 3 through the preceding article and Paragraph 5 of Article 10, the basic amount of the retirement allowance shall be the amount obtained by multiplying the amount calculated as prescribed in Article 3 through the preceding article and Paragraph 5 of Article 10 by 83.7%; provided, however, that the basic amount of the retirement allowance of a person who continued service for a period of over 35 years and whose retirement falls under the provisions of the preceding two articles shall be the amount obtained by calculation based on the case as prescribed in the main clause of this article on the assumption that the continuous employment period of the person is 35 years.

(Maximum Amount of the Basic Amount of Retirement Allowance)

Article 8. When the basic amount of the retirement allowance calculated as prescribed in

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Articles 3 through 5 and the preceding article exceeds the amount obtained by multiplying the Monthly Amount of the Base Pay on Retirement Date by 47.709, notwithstanding these provisions, the amount obtained by the multiplication shall be the basic amount of the retirement allowance of the person.

Article 8-2. When the basic amount of the retirement allowance calculated as prescribed in Paragraph 1 of Article 5-2 exceeds the applicable amount prescribed in the following items according to the categories of the ratios listed in Item 2 (b) of the same paragraph, notwithstanding the provision of the same paragraph, the amount prescribed in the applicable item shall be the basic amount of the retirement allowance of the person.

[1] 47.709 or more: Amount obtained by multiplying the Monthly Amount of the Base Pay before the Specific Reduction by 47.709

[2] Less than 47.709: Sum of the amount obtained by multiplying the Monthly Amount of the Base Pay before the Specific Reduction by the ratio mentioned in Item 2 (b) of Paragraph 1 of Article 5-2 and the amount obtained by multiplying the Monthly Amount of the Base Pay on Retirement Date by the ratio of 47.709 less the applicable ratio

Article 8-3. When the provisions of the preceding two articles are applied to the persons prescribed in Article 6, the terms and phrases listed in the middle column of the table below that appear in the provisions listed in the left column of the table shall be respectively replaced by the terms and phrases listed in the right column of the table.

Provisions to replace terms and phrases	Terms and phrases to be replaced	Terms and phrases to be used for replacement
Article 8	Articles 3 through 5 and the preceding article	Article 5 and the preceding article applied with replacement as prescribed in Article 6
	the Monthly Amount of the Base Pay on Retirement Date	the sum of the Monthly Amount of the Base Pay on Retirement Date and the amount obtained by multiplying the Monthly Amount of the Base Pay on Retirement Date by the percentage prescribed separately according to the number of years equivalent to the difference between the mandatory retirement age for the person prescribed on the retirement date (the 63rd birthday for faculty members) and the age of the person on the retirement date and the Monthly Amount of the Base Pay on Retirement Date, which does not exceed 3% for each of the years
	these provisions	provisions of Article 5 and the

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		preceding article applied with replacement as prescribed in Article 6
Article 8-2	Paragraph 1 of Article 5-2	Paragraph 1 of Article 5-2 applied with replacement as prescribed in Article 6
	Item 2 (b) of the same paragraph	Item 2 (b) of the same paragraph applied with replacement as prescribed in Article 6
	the same paragraph	the same paragraph applied with replacement as prescribed in the same article
Item 1 of Article 8-2	the Monthly Amount of the Base Pay before the Specific Reduction	the sum of the Monthly Amount of the Base Pay before the Specific Reduction and the amount obtained by multiplying the Monthly Amount of the Base Pay before the Specific Reduction by the percentage prescribed separately according to the number of years equivalent to the difference between the mandatory retirement age for the person prescribed on the retirement date (the 63rd birthday for faculty members) and the age of the person on the retirement date and the Monthly Amount of the Base Pay before the Specific Reduction, which does not exceed 3% for each of the years
Item 2 of Article 8-2	the Monthly Amount of the Base Pay before the Specific Reduction	the sum of the Monthly Amount of the Base Pay before the Specific Reduction and the amount obtained by multiplying the Monthly Amount of the Base Pay before the Specific Reduction by the percentage prescribed separately according to the number of years equivalent to the difference between the mandatory retirement age for the person prescribed on the retirement date (the 63rd birthday for faculty members) and the age of the person on the retirement date and the Monthly Amount of the Base Pay before the Specific Reduction, which does not exceed 3% for each of the years

Item 2 (b) of Paragraph 1 of Article 5-2	Item 2 (b) of Paragraph 1 of Article 5-2 applied with replacement as prescribed in Article 6
the Monthly Amount of the Base Pay on Retirement Date	the sum of the Monthly Amount of the Base Pay on Retirement Date and the amount obtained by multiplying the Monthly Amount of the Base Pay on Retirement Date by the percentage prescribed separately according to the number of years equivalent to the difference between the mandatory retirement age for the person prescribed on the retirement date (the 63rd birthday for faculty members) and the age of the person on the retirement date and the Monthly Amount of the Base Pay before the Specific Reduction, which does not exceed 3% for each of the years
the applicable ratio	the applicable ratio listed in (b) of the same item applied with replacement as prescribed in Article 6

(Adjustment Amount of Retirement Allowance)

Article 8-4. The adjustment amount of the retirement allowance of a retired person shall be the sum of the amounts prescribed in the items listed below which are applicable to the employee category to which the person belonged in each month (hereinafter "Monthly Adjustment Amount") of the top 60 months during the period from the month that included the first day of the basic period of employment of the person (meaning the basic period of employment prescribed in Paragraph 2 of Article 5-2; the same shall apply hereinafter) to the month that included the last day of the basic period of employment of the person (excluding the months prescribed separately among the months including any period of absence (excluding any absence due to Injury/Sickness resulting from an employment or commuting-related cause, absence for joint research, absence for dispatch, absence for temporary transfer with employee status retained, and absence for research specified separately), period of suspension of postgraduate study, period of suspension of international contribution activities, period of spouse overseas transfer leave, period of absence due to a disciplinary action, suspension of employment, or suspension from work, or period when the persons did not need to actually execute their duties due to childcare leave (excluding the months that included any day when they needed to actually execute their duties; hereinafter "Month of

Absence, Etc.") arranged in descending order of the Monthly Adjustment Amount (or, when the number of applicable months is less than 60, the Monthly Adjustment Amount of the applicable months).

[1] 1st category: 95,400 yen

[2] 2nd category: 78,750 yen

[3] 3rd category: 70,400 yen

[4] 4th category: 65,000 yen

[5] 5th category: 59,550 yen

[6] 6th category: 54,150 yen

[7] 7th category: 43,350 yen

[8] 8th category: 32,500 yen

[9] 9th category: 27,100 yen

[10] 10th category: 21,700 yen

[11] 11th category: 0

(2) If the basic period of employment of a retired person included any of the periods listed from Items 2 through 6 of Paragraph 2 of Article 5-2, the provision of the preceding paragraph shall be applied on the assumption that the person was employed as an employee during that period as prescribed separately.

(3) The categories of employees listed in the items of Paragraph 1 shall be prescribed in consideration of matters relating to the stage in the professional system of job grades, level of duties, rank, and other complexity, difficulty, and degree of responsibility of the duties of employees as in the appended table.

(4) Notwithstanding the provision of Paragraph 1, the adjustment amount of the retirement allowance of the persons listed in the following items shall be the amount prescribed in the applicable item.

[1] Retired persons (excluding the persons listed in Item 3; the same shall apply hereinafter) who are not Persons Who Have Retired for Personal Reasons, Etc. and have had a continuous employment period of 1 year or more and 4 years or less and retired persons who are Persons Who Have Retired for Personal Reasons, Etc. and have had a continuous employment period of 10 years or more and 24 years or less: Amount equivalent to a half of the amount calculated as prescribed in Paragraph 1

[2] Retired persons who are not Persons Who Have Retired for Personal Reasons, Etc. and have had a continuous employment period of 0 and retired persons who are Persons Who Have Retired for Personal Reasons, Etc. and have had a continuous employment period of 9 years or less: 0

[3] Persons whose Monthly Amount of the Base Pay on Retirement Date exceeds the amount equivalent to the amount of the eighth pay step in the designated service regular salary schedule in Paragraph 2 of Article 8 of Salary Regulations: Amount

equivalent to 8% of the basic amount of the retirement allowance calculated as prescribed in Article 3 through the preceding article

- (5) Other than the matters prescribed in the items above, in cases where there are equal Monthly Adjustment Amounts, the method for giving priority to the Monthly Adjustment Amounts and other necessary matters relating to the calculation of the adjustment amount of the retirement allowance based on the provisions of this article shall be prescribed separately.

(Special Provisions Concerning the Amount of Retirement Allowance)

Article 8-5. Notwithstanding the provisions of Article 2-4, Article 5, Article 5-2, and the preceding article, when the amount of the retirement allowance of a person prescribed in Paragraph 1 of Article 5 who falls under any of the following items is less than the amount obtained by multiplying the monthly amount of the base pay, etc. of the person on the retirement date by the percentage prescribed in the applicable item, the latter shall apply as the amount of the retirement allowance of the person.

[1] Those with a continuous employment period of less than 1 year: 270%

[2] Those with a continuous employment period of 1 year or more and less than 2 years: 360%

[3] Those with a continuous employment period of 2 years or more and less than 3 years: 450%

[4] Those with a continuous employment period of 3 years or more: 540%

- (2) The "Monthly Amount of the Base Pay, etc." in the preceding paragraph shall be the sum of the monthly amount of the base pay and the dependency allowance received by the employee as prescribed in Article 3 of Salary Regulations and the monthly amount of special adjustment allowance to them.

(Calculation of Continuous Employment Period)

Article 9. The continuous employment period used as a basis for the calculation of the retirement allowance shall be calculated based on the continuous period of employment as an employee.

- (2) The period of employment prescribed in the preceding paragraph shall be calculated as the number of months during the period from the month that included the day when the person became an employee to the month that included the retirement date.

- (3) In cases where an employee retired, when the person became an employee again (excluding those who were re-employed based on the provisions of Article 20 of Employee Employment Regulations or Article 19 of Mariner Employment Regulations) on the retirement date or the following day, the period of employment prescribed in the preceding two paragraphs shall be calculated on the assumption that the person was continuously employed.

- (4) When there was no less than a Month of Absence, Etc. (excluding the period of

absence due to spouse overseas transfer leave, a disciplinary action or suspension of employment) during the period of employment prescribed in the preceding three paragraphs, a number of months equivalent to one half of the number of such Months of Absence, Etc. (or, for any period of childcare leave (limited to the period until the month that included the day when the child for which the childcare leave was taken reached 1 year old), the number of months equivalent to one third of the number of such Months of Absence, Etc.) shall be subtracted from the period of employment calculated as prescribed in the preceding three paragraphs.

- (5) When there were any months that included the period of absence due to spouse overseas transfer leave, a disciplinary action or suspension of employment (excluding the months that included any day when the person needed to actually execute the duties), the period shall be subtracted from the period of employment calculated as prescribed in the preceding paragraphs.
- (6) The continuous period of employment as an employee prescribed in Paragraph 1 shall include the continuous period of employment as an employee of other national university corporations (meaning national university corporations and inter-university research institute corporations prescribed in National University Corporation Act (Act No. 112 of 2003; hereinafter "Corporation Act")), National Institute of Technology, National Institution for Academic Degrees and Quality Enhancement of Higher Education, Japan Aerospace Exploration Agency, and National Center for University Entrance Examinations (hereinafter "Other National University Corporations, Etc.") (in the case of the Japan Aerospace Exploration Agency, limited to faculty member employees; hereinafter "Employee of Other National University Corporations, Etc.") when the Employee of Other National University Corporations, Etc. continued to be an employee due to the revision or abolition of an organization, transfer of facilities, or other reason. In this case, the provisions of the preceding paragraphs shall be applied mutatis mutandis to the calculation of the continuous period of employment as an Employee of Other National University Corporations, Etc.
- (7) Any fraction less than one year in the period of employment calculated as prescribed in the preceding paragraphs shall be rounded down; provided, however, that the fraction shall be regarded as one year when the period of employment is six months or more and less than one year (or less than one year in the case that the basic amount of the retirement allowance is calculated as prescribed in Paragraph 1 of Article 3 (limited to the part related to retirement due to Injury/Sickness or death), Paragraph 1 of Article 4, or Paragraph 1 of Article 5).
- (8) The provision of the preceding paragraph shall not be applied to the calculation of the continuous employment period in cases where the amount of the retirement allowance is calculated based on the provisions of the preceding article.

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(Special Provisions Concerning the Persons Who Retired on or after the Following Day of the Last Day of the Academic Year in Which They Reached the Age of 63)

Article 9-2. For employees who retired or were dismissed on or after the day following the last day of the academic year in which they reached the age of 63 (hereinafter "Last Day of the Academic Year of the Age of 63") (excluding persons who fall under the provisions of Article 10 and persons who retired due to the expiration of the period extended as prescribed in Article 19 of Employee Employment Regulations or Article 18 of Mariner Employment Regulations), the terms and phrases listed in the middle column of the table below that appear in the provisions listed in the left column of the table shall be respectively replaced by the terms and phrases listed in the right column of the table.

Provisions to replace terms and phrases	Terms and phrases to be replaced	Terms and phrases to be used for replacement
Article 3	the person's monthly amount of the base pay prescribed in Article 3 of Hiroshima University Regulations for Employee Salaries (April 1, 2004 Regulation No. 88, hereinafter "Salary Regulations") (excluding the adjustment amount of the regular salary prescribed in Paragraph 3 of Article 17 of Salary Regulations; the same shall apply hereinafter) on the retirement date	the person's monthly amount of the regular salary prescribed in Article 3 of Hiroshima University Regulations for Employee Salaries (April 1, 2004 Regulation No. 88, hereinafter "Salary Regulations") on the Last Day of the Academic Year in which the person reaches the Age of 63 (for persons who were demoted as prescribed in Paragraph 1 of Article 22 of Employee Employment Regulations or Paragraph 1 of Article 21 of Mariner Employment Regulations on or after the following day of the Last Day of the Academic Year in which the person reaches the Age of 63, the monthly amount of the regular salary on the retirement or dismissal date of the person or the monthly amount of the regular salary on the Last Day of the Academic Year in which the person reaches the Age of 63, whichever is smaller)
Article 3 Article 4 Article 5 Article 5-2 Article 8-4 Article 8-5	the continuous employment period	the continuous employment period (limited to the period ending on or before the Last Day of the Academic Year in which the person reaches the Age of 63)
Article 4	continued service for a period of 11 years or more and less than 25 years	continued service for a period of 11 years or more and less than 25 years (limited to the period ending on or before the Last Day of the Academic Year in which the person reaches the Age of 63)

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<p>Article 4 Article 5 Article 5-2 Article 8 Article 8-4</p>	<p>the Monthly Amount of the Base Pay on Retirement Date</p>	<p>the person's monthly amount of the regular salary prescribed in Article 3 of Salary Regulations on the Last Day of the Academic Year in which the person reaches the Age of 63 (for persons who were demoted as prescribed in Paragraph 1 of Article 22 of Employee Employment Regulations or Paragraph 1 of Article 21 of Mariner Employment Regulations on or after the following day of the Last Day of the Academic Year in which the person reaches the Age of 63, the monthly amount of the regular salary on the retirement or dismissal date of the person or the monthly amount of the regular salary on the Last Day of the Academic Year in which the person reaches the Age of 63, whichever is smaller)</p>
<p>Article 5</p>	<p>continued service for 25 years or more</p>	<p>continued service for 25 years or more (limited to the period ending on or before the Last Day of the Academic Year in which the person reaches the Age of 63)</p>
<p>Article 5-2</p>	<p>the period of employment</p>	<p>the period of employment (limited to the period ending on or before the Last Day of the Academic Year in which the person reaches the Age of 63)</p>
<p>Article 7</p>	<p>a period of over 35 years</p>	<p>a period of over 35 years (limited to the period ending on or before the Last Day of the Academic Year in which the person reaches the Age of 63)</p>
<p>Article 8-5</p>	<p>the retirement date</p>	<p>the Last Day of the Academic Year in which the person reaches the Age of 63</p>
	<p>the sum of the monthly amount of the base pay and the dependency allowance received by the employee as prescribed in Article 3 of Salary Regulations and the monthly amount of special adjustment allowance applicable to them</p>	<p>the sum of the monthly amount of the base pay and the dependency allowance received by the employee on the Last Day of the Academic Year in which the person reaches the Age of 63 as prescribed in Article 3 of the Salary Regulations and the monthly amount of special adjustment allowance applicable to them (hereinafter in this paragraph "Regular Salary, Etc.") (for persons who were demoted as prescribed in Paragraph 1 of</p>

		<p>Article 22 of Employee Employment Regulations or Paragraph 1 of Article 21 of Mariner Employment Regulations on or after the following day of the Last Day of the Academic Year in which the person reaches the Age of 63, the Regular Salary, Etc. received by the person on the Last Day of the Academic Year in which the person reaches the Age of 63 or the Regular Salary, Etc. received on the retirement or dismissal date, whichever is smaller)</p>
<p>Article 9</p>	<p>When there was no less than a Month of Absence, Etc. (excluding the period of absence due to a disciplinary action or suspension of employment) during the period of employment prescribed in the preceding three paragraphs, the number of months equivalent to one half of the number of such Months of Absence, Etc. (or, for any period of childcare leave (limited to the period until the month that included the day when the child for which the childcare leave was taken reached 1 year old), the number of months equivalent to one third of the number of such Months of Absence, Etc.) shall be subtracted from the period of employment calculated as prescribed in the preceding three paragraphs.</p>	<p>The number of months listed in the following items shall be subtracted from the period of employment calculated as prescribed in the preceding three paragraphs: [1] When there was no less than a Month of Absence, Etc. (excluding the period of absence due to a disciplinary action or suspension of employment) during the period of employment prescribed in the preceding three paragraphs on and before the Last Day of the Academic Year in which the person reaches the Age of 63, the number of months equivalent to one half of the number of such Months of Absence, Etc. (or, for any period of childcare leave (limited to the period until the month that included the day when the child for which the childcare leave was taken reached 1 year old), the number of months equivalent to one third of the number of such Months of Absence, Etc.) [2] When there was no less absence than that prescribed in Item 2 of Article 14 of Employee Employment Regulations or Item 2 of Article 13 of Mariner Employment Regulations during the period of employment prescribed in the preceding three paragraphs on or after the following day of the Last Day of the Academic Year in which the person reaches the Age of 63, the</p>

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		number of months equivalent to one half of the number of such months [3] The number of months in the period from the month that included the day following the Last Day of the Academic Year in which the person reaches the Age of 63 to the month that included the retirement or dismissal date during the period of employment as prescribed in the preceding three paragraphs
Article 13 Article 14 Article 15 Article 15-3	the basic period of employment	the basic period of employment (including the period ending on or after the Last Day of the Academic Year in which the person reaches the Age of 63)

(2) In cases where a person employed by Other National University Corporations, Etc. continued to be employed on or after the following day of the Last Day of the Academic Year in which the person reached the Age of 63 or an employee as prescribed in Paragraph 1 of Article 2 of the Act on National Public Officers' Retirement Allowance retired at the retirement age on or after the Last Day of the Academic Year in which the person reached the Age of 63 and continued to be an employee having falling under the provision of Paragraph 1 or Paragraph 2 of Article 11 on the following day (excluding cases where salary equivalent to the retirement allowance based on these Regulations is paid by the Other National University Corporation, Etc., the national government, or any agency engaged in administrative execution as prescribed in Paragraph 1 of the same article), for the person, the terms and phrases listed in the middle column of the table below that appear in the provisions listed in the left column of the table shall be respectively replaced by the terms and phrases listed in the right column of the table.

Provisions to replace terms and phrases	Terms and phrases to be replaced	Terms and phrases to be used for replacement
Article 3	the person's monthly amount of the base pay prescribed in Article 3 of Hiroshima University Regulations for Employee Salaries (April 1, 2004 Regulation No. 88, hereinafter "Salary Regulations") (excluding the adjustment amount of the regular salary prescribed in Paragraph 3 of Article 17 of Salary Regulations; the same shall apply hereinafter) on	the person's monthly amount of the regular salary received on the Last Day of the Academic Year in which the person reaches the Age of 63 in Other National University Corporation, Etc., the national government, or any agency engaged in administrative execution as prescribed in Paragraph 1 of Article 11 (for the persons who were demoted as prescribed in Paragraph 1 of Article 22 of Employee Employment Regulations or Paragraph 1 of Article 21 of

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	the retirement date	Mariner Employment Regulations on or after the following day of the Last Day of the Academic Year in which the person reaches the Age of 63, the monthly amount of the regular salary on the retirement or dismissal date of the person or the monthly amount of the regular salary on the Last Day of the Academic Year in which the person reaches the Age of 63, whichever is smaller)
Article 3 Article 4 Article 5 Article 5-2 Article 8-4 Article 8-5	the continuous employment period	the continuous employment period (limited to the period ending on or before the Last Day of the Academic Year in which the person reaches the Age of 63)
Article 4	continued service for a period of 11 years or more and less than 25 years	continued service for a period of 11 years or more and less than 25 years (limited to the period ending on or before the Last Day of the Academic Year in which the person reaches the Age of 63)
Article 4 Article 5 Article 5-2 Article 8 Article 8-4	the Monthly Amount of the Base Pay on Retirement Date	the person's monthly amount of the regular salary on the Last Day of the Academic Year in which the person reaches the Age of 63 (for persons who were demoted as prescribed in Paragraph 1 of Article 22 of Employee Employment Regulations or Paragraph 1 of Article 21 of Mariner Employment Regulations on or after the following day of the Last Day of the Academic Year in which the person reaches the Age of 63, the monthly amount of the regular salary on the retirement or dismissal date of the person or the monthly amount of the regular salary on the Last Day of the Academic Year in which the person reaches the Age of 63, whichever is smaller)
Article 5	continued service for 25 years or more	continued service for 25 years or more (limited to the period ending on or before the Last Day of the Academic Year in which the person reaches the Age of 63)
Article 5-2	the period of employment	the period of employment (limited to the period of employment on and before the Last Day of the Academic Year in which the

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		person reaches the Age of 63)
Article 7	a period of over 35 years	a period of over 35 years (limited to the period ending on or before the Last Day of the Academic Year in which the person reaches the Age of 63)
Article 8-5	the retirement date	the Last Day of the Academic Year in which the person reaches the Age of 63
Article 8-5	the sum of the monthly amount of the base pay and the dependency allowance received by the employee as prescribed in Article 3 of Salary Regulations and the monthly amount of special adjustment allowance to them	the sum of the monthly amount of the base pay and the dependency allowance received by the employee on the Last Day of the Academic Year in which the person reaches the Age of 63 and the monthly amount of special adjustment allowance applicable to them (hereinafter in this paragraph "Regular Salary, Etc.") in Other National University Corporation, Etc., the national government, or any agency engaged in administrative execution as prescribed in Paragraph 1 of Article 11 (for persons who were demoted as prescribed in Paragraph 1 of Article 22 of Employee Employment Regulations or Paragraph 1 of Article 21 of Mariner Employment Regulations on or after the day following the Last Day of the Academic Year in which the person reaches the Age of 63, the Regular Salary, Etc. received by the person on the Last Day of the Academic Year in which the person reaches the Age of 63 or the Regular Salary, Etc. received on the retirement or dismissal date, whichever is smaller)
Article 9	When there was no less than a Month of Absence, Etc. (excluding the period of absence due to a disciplinary action or suspension of employment) during the period of employment prescribed in the preceding three paragraphs, the number of months equivalent to one half of the number of such Months	The number of months listed in the following items shall be subtracted from the period of employment calculated as prescribed in the preceding three paragraphs: [1] When there was no less than a Month of Absence, Etc. (excluding the period of absence due to a disciplinary action or suspension of employment) during the period of employment prescribed in the preceding three paragraphs on

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	<p>of Absence, Etc. (or, for any period of childcare leave (limited to the period until the month that included the day when the child for which the childcare leave was taken reached 1 year old), the number of months equivalent to one third of the number of such Months of Absence, Etc.) shall be subtracted from the period of employment calculated as prescribed in the preceding three paragraphs.</p>	<p>and before the Last Day of the Academic Year in which the person reaches the Age of 63, the number of the months equivalent to one half of the number of such Months of Absence, Etc. (or, for any period of childcare leave (limited to the period until the month that included the day when the child for which the childcare leave was taken reached 1 year old), the number of months equivalent to one third of the number of such Months of Absence, Etc.)</p> <p>[2] When there was no less absence than that prescribed in Item 2 of Article 14 of Employee Employment Regulations or Item 2 of Article 13 of Mariner Employment Regulations during the period of employment prescribed in the preceding three paragraphs ending on or after the day following the Last Day of the Academic Year in which the person reaches the Age of 63, the number of months equivalent to one half of the number of such months</p> <p>[3] The number of months in the period from the month that included the following day of the Last Day of the Academic Year in which the person reaches the Age of 63 to the month that included the retirement or dismissal date during the period of employment as prescribed in the preceding three paragraphs</p>
<p>Article 13 Article 14 Article 15 Article 15-3</p>	<p>the basic period of employment</p>	<p>the basic period of employment (including the period ending on or after the Last Day of the Academic Year in which the person reaches the Age of 63)</p>

(Special Provisions Concerning the Retirement Allowances of Persons to Whom Salary Regulations Were Applied Who Subsequently Became Employees to Whom Salaried Employee Salary Regulations Were Applied)

Article 9-3. When an employee to whom Salary Regulations are applied (excluding those who have reached the age of 63) continued to be an employee to whom Hiroshima University Salaried Employee Salary Regulations (March 26, 2014 Regulation No. 27; hereinafter "Salaried Employee Salary Regulations") apply, the retirement allowance for

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the period of employment as an employee to whom Salary Regulations are applied shall be paid at the time of retirement, and for the calculation of the retirement allowance, the person shall be treated as a Person Who Has Retired for Personal Reasons, Etc. as prescribed in Article 3 and the terms and phrases listed in the middle column of the table below that appear in the provisions listed in the left column of the table shall be respectively replaced by the terms and phrases listed in the right column of the table.

Provisions to replace terms and phrases	Terms and phrases to be replaced	Terms and phrases to be used for replacement
Article 3	the person's monthly amount of the base pay prescribed in Article 3 of Hiroshima University Employee Salary Regulations (April 1, 2004 Regulation No. 88, hereinafter "Salary Regulations") (excluding the adjustment amount of the regular salary prescribed in Paragraph 3 of Article 17 of Salary Regulations; the same shall apply hereinafter) on the retirement date	the person's monthly amount of the base pay prescribed in Article 3 of Hiroshima University Employee Salary Regulations (April 1, 2004 Regulation No. 88, hereinafter "Salary Regulations") (excluding the adjustment amount of the regular salary prescribed in Paragraph 3 of Article 17 of Salary Regulations; the same shall apply hereinafter) on the day preceding the day when the person became an employee to whom Salaried Employee Salary Regulations are applied
Article 3 Article 5-2 Article 8-4	the continuous employment period	the continuous employment period (limited to the period ending on or before the day preceding the day when the person became an employee to whom Salaried Employee Salary Regulations are applied)
Article 5-2 Article 8 Article 8-4	the Monthly Amount of the Base Pay on Retirement Date	the monthly amount of the base pay of the person as prescribed in Article 3 of Salary Regulations on the day preceding the day when the person became an employee to whom Salaried Employee Salary Regulations are applied
Article 5-2	the period of employment	the period of employment (limited to the period ending on or before the day preceding the day when the person became an employee to whom Salaried Employee Salary Regulations are applied)
Article 7	a period of over 35 years	a period of over 35 years (limited to the period ending on or before the day preceding the day when the person became an employee to whom Salaried Employee Salary Regulations are applied)
Article 9	When there was no less	The number of months listed in

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	<p>than a Month of Absence, Etc. (excluding the period of absence due to a disciplinary action or suspension of employment) during the period of employment prescribed in the preceding three paragraphs, the number of months equivalent to one half of the number of such Months of Absence, Etc. (for the period of childcare leave (limited to the period until the month that included the day when the child for which the childcare leave was taken reached 1 year old), the number of months equivalent to one third of the number of such Months of Absence, Etc.) shall be subtracted from the period of employment calculated as prescribed in the preceding three paragraphs.</p>	<p>the following items shall be subtracted from the period of employment calculated as prescribed in the preceding three paragraphs: [1] When there was no less than a Month of Absence, Etc. (excluding the period of absence due to a disciplinary action or suspension of employment) during the period of employment prescribed in the preceding three paragraphs ending on or before the day preceding the day when the person became an employee to whom Salaried Employee Salary Regulations are applied, the number of months equivalent to one half of the number of such Months of Absence, Etc. (for the period of childcare leave (limited to the period until the month that included the day when the child for which the childcare leave was taken reached 1 year old), the number of months equivalent to one third of the number of such Months of Absence, Etc.) [2] The number of months in the period from the month following the month that included the day when the person became an employee to whom Salaried Employee Salary Regulations are applied (if the day is the first day of the month, the month that included the day) to the month that included the retirement or dismissal date during the period of employment as prescribed in the preceding three paragraphs</p>
<p>Article 13 Article 14 Article 15 Article 15-3</p>	<p>the basic period of employment</p>	<p>the basic period of employment (including the period ending on or after the day when the person became an employee to whom Salaried Employee Salary Regulations are applied)</p>

(Special Provisions Concerning the Retirement Allowance of a Person Who Has Any Period of Employment as a Trustee)

Article 10. When the period of employment as prescribed in Paragraph 1 of Article 9-2 is calculated for an employee who retired and subsequently became a trustee of the University (excluding those who are not required to work full time; hereinafter "Trustee")

and became an employee again after being employed as a Trustee, the period from the beginning of the first period of employment as an employee to the end of the second period of employment as an employee shall be regarded as the continuous period of employment as an employee.

- (2) In cases where a Trustee retired and subsequently became an employee, the continuous period of employment of the person as an employee as prescribed in Paragraph 1 of Article 9-2 shall include the continuous period of employment of the person as a Trustee.
- (3) The provisions of Article 9 (except Paragraph 6) shall be applied mutatis mutandis to the calculation of the period of employment as a Trustee in cases where the preceding two paragraphs apply.
- (4) When an employee retired as prescribed in Paragraph 1 and became a Trustee or an employee who falls under the provision of Paragraph 2 retired and became a Trustee, the retirement allowance based on these Regulations shall not be paid.
- (5) Notwithstanding the amount of the retirement allowance calculated as prescribed in Articles 3 through 8, the amount of the retirement allowance of an employee who has a continuous period as a Trustee may be increased or decreased according to the performance of the Trustee during the period of employment of the Trustee relating to the employee.

(Special Provisions Concerning the Addition of the Period of Employment in National Organizations, Etc.)

Article 11. When the period of employment as prescribed in Paragraph 1 of Article 9 is calculated for an employee who retired and subsequently became an employee of the national government or an agency engaged in administrative execution (meaning the agencies engaged in administrative execution as prescribed in Paragraph 4 of Article 2 of the Act on General Rules for Incorporated Administrative Agencies (Act No. 103 of 1999); the same shall apply hereinafter), or a local public entity (limited to those for which the ordinance concerning retirement allowances prescribes that the continuous employment period as an employee shall be added to the continuous employment period as an employee of the local public entity in cases where the employee continued to be an employee of the local public entity at the request of the President) or a person who retired and subsequently became employed by a public finance corporation, etc. as prescribed in Paragraph 1 of Article 7-2 of the Act on National Public Officers' Retirement Allowance (Act No. 182 of 1953) (excluding the organizations prescribed in Paragraph 6 of Article 9; hereinafter "National Organization, Etc.") (hereinafter "National Public Official, Etc.") and subsequently became an employee again after being employed as a National Public Official, Etc. (including cases where the person continued to be employed as a National Public Official, Etc. relating to other National

Organization, Etc. other than the National Public Official, Etc.) at the request of the President, the period from the beginning of the first period of employment as an employee to the end of the second period of employment as an employee shall be regarded as the continuous period of employment as an employee.

- (2) When a National Public Official, Etc. retired and subsequently became an employee at the request of a National Organization, Etc. and continued to be an employee, the continuous period of employment of the person as an employee as prescribed in Paragraph 1 of Article 9 shall include the continuous period of employment of the person as a National Public Official, Etc.
- (3) The provisions of Article 9 (except Paragraph 6) shall be applied mutatis mutandis to the calculation of the period of employment as a National Public Official, Etc. in the cases of the preceding two paragraphs.
- (4) When an employee retired as prescribed in Paragraph 1 and continued to be a National Public Official, Etc. or an employee who falls under the provision of Paragraph 2 retired and continued to be a National Public Official, Etc., the retirement allowance based on these Regulations shall not be paid except as otherwise provided.
- (5) Notwithstanding the provision of Paragraph 4 of Article 9, any periods of absence during which an employee is engaged in the duties of National Organizations, Etc. shall be included in the continuous period of employment of the employee.
- (6) In cases where a National Public Official, Etc. continued to be an employee while retaining the status of a National Public Official, Etc., the period of employment of the person as prescribed in Paragraph 1 of Article 9 shall be calculated on the assumption that the period of employment as an employee did not occur; provided, however, that this shall not apply in cases where otherwise prescribed.
- (7) In cases where an employee continued to be a National Public Official, Etc. for any reason, when the regulations of the National Organization, Etc. concerning retirement allowances stipulate that the continuous employment period of the person as an employee shall be added to the continuous employment period of the person as a National Public Official, Etc. in the National Organization, Etc., the retirement allowance based on these regulations shall not be paid.

(Restrictions on the Payment of Retirement Allowance)

Article 12. No retirement allowance shall be paid to persons who fall under any of the following items.

- [1] Persons who retired with a continuous employment period of less than six months
(limited to Persons Who Have Retired for Personal Reasons, Etc.)
- [2] Persons who were subject to disciplinary dismissal based on the provision of Item 1 of Paragraph 1 of Article 45 of Employee Employment Regulations or Item 1 of Paragraph 1 of Article 63 of Mariner Employment Regulations

(2) When an employee retired and was re-employed on the retirement date or the following day (excluding those who were reemployed based on the provisions of Article 20 of Employee Employment Regulations or Article 19 of Mariner Employment Regulations (hereinafter "Re-employed Employee") and those to whom Hiroshima University Work Regulations for Contract Employees (April 1, 2004 Regulation No. 101) or Hiroshima University Work Regulations for Part-time Employees (April 1, 2004 Regulation No. 102) are applied), no retirement allowance shall be paid for that retirement.

(Restrictions on the Payment of Retirement Allowance in the Case of Resignation by Request)

Article 12-2. To a person who retired due to resignation by request as prescribed in Item 2 of Paragraph 1 of Article 45 of Employee Employment Regulations or Item 2 of Paragraph 1 of Article 63 of Mariner Employment Regulations (or, if the retired person has died, the person who succeeded to the right to receive the retirement allowance (hereinafter "Rightful Successor")), an amount that is lower than the Expected Amount of Retirement Allowance may be paid in consideration of the duties and responsibility of the position occupied by the retired person, the details and severity of any illegality committed by the retired person, the impact of any such illegality on public trust in the fairness of the execution of duties, etc.

(Restrictions on the Payment of the Expected Amount of Retirement Allowance)

Article 13. When a retired person falls under any of the following items, the University shall not pay the Expected Amount of Retirement Allowance to the retired person.

[1] When an employee is under examination as a subject of disciplinary actions and has retired before the final decision on the actions is made, and when the Expected Amount of Retirement Allowance has not been paid to a retired person and it has been decided to examine disciplinary actions on an act of the person during the basic period of employment

[2] When an employee has been charged with a criminal offense (limited to cases where imprisonment or more severe punishment has been prescribed for the criminal offense with which the person has been charged, and excluding the subjects of the summary proceedings prescribed in Part VI of the Code of Criminal Procedure (Act No. 131 of 1948); the same shall apply hereinafter) and has retired before the judgment becomes final and binding, and when the Expected Amount of Retirement Allowance has not been paid to a retired person and the person has been charged with a criminal offense concerning an act during the basic period of employment

(2) In cases where the Expected Amount of Retirement Allowance has not been paid to a retired person, the University may refuse the payment of the Expected Amount of Retirement Allowance to the retired person if the person falls under any of the following items.

- [1] When it is believed that there is factual evidence equivalent to the grounds for disciplinary dismissal concerning an act of a retired person during the basic period of employment
- [2] When a retired person has been arrested in a criminal case for an act of the person during the basic period of employment or when it is believed that the person has committed a crime based on evidence given by the person or facts revealed by investigation
- (3) In cases where the Expected Amount of Retirement Allowance has not been paid to the surviving family of a person whose employment ceased due to death (including the person who succeeded to the right to receive the retirement allowance as a result of the death of the retired person before the Expected Amount of Retirement Allowance is paid to the person (or the surviving family in the case of cessation of employment due to death) (hereinafter "Rightful Successor as a Result of Death")), the University may refuse to pay the Expected Amount of Retirement Allowance to the surviving family when Item 1 of Paragraph 1 and Item 1 of the preceding paragraph are applicable.
- (4) In cases where the University has taken an action to refuse the payment of the Expected Amount of Retirement Allowance (hereinafter "Restrictions on the Payment of the Expected Amount of Retirement Allowance") based on the provisions of the preceding three paragraphs, it shall cancel the Restrictions on the Payment of the Expected Amount of Retirement Allowance promptly when any of the following items are applicable; provided, however, that this shall not apply when Item 4 is applicable and the person who was subject to Restrictions on the Payment of the Expected Amount of Retirement Allowance was actually arrested or is highly likely to be charged in relation to a criminal case concerning an act of the person during the basic period of employment.
- [1] For a person who was subject to Restrictions on the Payment of the Expected Amount of Retirement Allowance based on Item 1 of Paragraph 1, when no fact equivalent to the grounds for disciplinary dismissal has been recognized
- [2] For a person who was subject to Restrictions on the Payment of the Expected Amount of Retirement Allowance based on Item 2 of Paragraph 1, when the person was not sentenced to imprisonment or more severe punishment
- [3] For a person who was subject to Restrictions on the Payment of the Expected Amount of Retirement Allowance, when the final judgment has been made on the criminal case concerning an act which served as the reason for the Restrictions on the Payment of the Expected Amount of Retirement Allowance (excluding cases where the person was sentenced to imprisonment or more severe punishment) or a decision has been made not to institute prosecution of the person, and six months have passed without any action prescribed in Paragraph 1 or Paragraph 2 of the following article from the day when the final judgment or the decision not to institute

prosecution was made

[4] For a person who was subject to Restrictions on the Payment of the Expected Amount of Retirement Allowance, when one year has passed since the retirement date of the person who was subject to Restrictions on the Payment of the Expected Amount of Retirement Allowance without prosecution of the criminal case concerning an act of the person during the basic period of employment and without restrictions on the payment based on the provisions of the following article

[5] For a person who was subject to Restrictions on the Payment of the Expected Amount of Retirement Allowance, when there is no need to restrict the payment of the Expected Amount of Retirement Allowance based on the facts revealed or situation that occurred after the Restrictions on the Payment of the Expected Amount of Retirement Allowance

(5) In cases where Restrictions on the Payment of the Expected Amount of Retirement Allowance were imposed based on the provision of Paragraph 3, the University shall cancel the Restrictions on the Payment of the Expected Amount of Retirement Allowance promptly if one year has passed since the date of the Restrictions on the Payment of the Expected Amount of Retirement Allowance without restrictions on the payment to the person who was subject to Restrictions on the Payment of the Expected Amount of Retirement Allowance based on the provisions of Article 14-2.

(Restrictions on the Payment of Retirement Allowance after Retirement)

Article 14. In cases where the Expected Amount of Retirement Allowance has not been paid to a retired person, when the University determines that any act of the retired person during the basic period of employment would have served as the grounds for disciplinary dismissal, it may refuse to pay the retirement allowance to the retired person (or the Rightful Successor if the retired person has died).

(2) In cases where the Expected Amount of Retirement Allowance has not been paid to a retired person, when the University determines that any act of the retired person during the basic period of employment serves as the grounds for resignation by request, it may pay an amount that is lower than the Expected Amount of Retirement Allowance to the retired person (or the Rightful Successor if the retired person has died) in consideration of the livelihood of the retired person, the duties and responsibility of the position occupied by the retired person, the details and severity of the illegality committed by the retired person, the impact of the illegality on public trust in the fairness of the execution of duties, etc.

(Restrictions on the Payment of the Retirement Allowance to the Surviving Family after Retirement)

Article 14-2. In cases where the Expected Amount of Retirement Allowance has not been paid to the surviving family of a person whose employment ceased due to death

(including the Rightful Successor as a Result of Death), the University may refuse to pay the retirement allowance to the surviving family when Paragraph 1 of the preceding article is applicable.

- (2) In cases where the Expected Amount of Retirement Allowance has not been paid to the surviving family of a person whose employment ceased due to death (including the Rightful Successor as a Result of Death), the University may pay an amount that is lower than the Expected Amount of Retirement Allowance to the surviving family when Paragraph 2 of the preceding article is applicable.

(Return of the Expected Amount of Retirement Allowance)

Article 15. When the University determines after the payment of the Expected Amount of Retirement Allowance to a retired person that any act of the retired person during the basic period of employment serves as the grounds for disciplinary dismissal, it may cause the person to return the expected amount as a general rule; provided, however, that the University may demand the return of only part of the expected amount when it recognizes the need to take separate actions in consideration of the livelihood of the retired person.

- (2) When the University determines after the payment of the Expected Amount of Retirement Allowance to a retired person that any act of the retired person during the basic period of employment serves as the grounds for resignation by request, the amount of the retirement allowance shall be calculated in consideration of the livelihood of the retired person, the duties and responsibility of the position occupied by the retired person, the details and severity of the illegality committed by the retired person, the impact of the illegality on public trust in the fairness of the execution of duties, etc. In this case, if the amount of the retirement allowance is lower than the Expected Amount of Retirement Allowance, the University may cause the person to return the difference.

- (3) In cases that fall under the preceding two paragraphs, the demand for return based on the provisions of the same paragraphs may be made only when a final decision on the amount to be returned is made within one year from the retirement date.

(Return of the Expected Amount of Retirement Allowance from the Surviving Family)

Article 15-2. In cases that fall under Paragraph 1 of the preceding article after the payment of the Expected Amount of Retirement Allowance to the surviving family of a person whose employment ceased due to death (including the Rightful Successor as a Result of Death; the same shall apply hereinafter in this Article), the University may cause the surviving family to return the expected amount as a general rule only when a final decision on the amount to be returned is made within one year from the retirement date; provided, however, that the University may demand the return of only part of the expected amount when it recognizes the need to take separate actions in consideration of the livelihood of the surviving family.

(2) In cases that fall under Paragraph 2 of the preceding article after the payment of the Expected Amount of Retirement Allowance to the surviving family of a person whose employment ceased due to death, the University shall calculate the amount of the retirement allowance in consideration of the livelihood of the surviving family, the duties and responsibility of the position occupied by the retired person, the details and severity of the illegality committed by the retired person, the impact of the illegality on public trust in the fairness of the execution of duties, etc. In this case, if the amount of the retirement allowance is lower than the Expected Amount of Retirement Allowance, the University may require the surviving family to return the difference only when a final decision on the amount to be returned is made within one year from the retirement date.

(Return of the Expected Amount of Retirement Allowance from the Inheritor of the Recipient of the Retirement Allowance)

Article 15-3. In cases where the Expected Amount of Retirement Allowance has been paid to a retired person (or the surviving family in the case of cessation of employment due to death) and then the person who received the Expected Amount of Retirement Allowance (hereinafter "Recipient of the Retirement Allowance") dies within six months from the retirement date without application of the provisions of Article 15 or the preceding article (excluding the cases prescribed in the following paragraph), when the University notifies the inheritor of the Recipient of the Retirement Allowance (including the testamentary done by universal succession; the same shall apply hereinafter in this Article) of the fact that there is a reasonable reason to suspect that the retired person committed an act that serves as the grounds for disciplinary dismissal or resignation by request during the basic period of employment within six months from the retirement date, it may demand the return from the inheritor on the grounds that the retired person is considered to have committed an act that would have served as the grounds for disciplinary dismissal or resignation by request during the basic period of employment only when a final decision on the amount to be returned is made within six months from the date when the notification reached the inheritor.

(2) In cases where the Recipient of the Retirement Allowance (excluding the surviving family) has been prosecuted for a criminal case concerning an act during the basic period of employment within six months after the retirement date (including cases that fall under Item 2 of Paragraph 1 of Article 13) and has died without application of the provisions of Article 15, demand for return may be made to the inheritor of the Recipient of the Retirement Allowance on the grounds that it is recognized that the retired person committed an act that would have served as the grounds for disciplinary dismissal or resignation by request during the basic period of employment.

(3) With regards to the return based on the provision of Paragraph 1 or the preceding paragraph, when it is due to disciplinary dismissal, the return of the expected amount

paid may be demanded, and when the return is due to resignation by request and the amount of the retirement allowance calculated in consideration of the livelihood of the surviving family, the duties and responsibility of the position occupied by the retired person, the details and severity of the illegality committed by the retired person, the impact of the illegality on public trust in the fairness of the execution of duties, etc. is lower than the Expected Amount of Retirement Allowance, the University may cause the surviving family to return the difference; provided, however, that the University may demand the return of only part of the expected amount in the case of return due to disciplinary dismissal when it recognizes the need to take separate actions in consideration of the amount of the inheritance and the livelihood of the inheritor of the Recipient of the Retirement Allowance.

(4) In cases where the amount to be returned is determined as prescribed in the preceding paragraph, when the number of the inheritors is two or more, the sum of the amounts to be returned by the respective inheritors shall not exceed the Expected Amount of Retirement Allowance.

(Demand for Return)

Article 15-4. When the final decision on the amount to be returned based on the provisions from Article 15 through the preceding article is made, the University shall promptly cause the Recipient of the Retirement Allowance or the inheritor of the Recipient of the Retirement Allowance to return the amount.

(Handling of Those Who Became an Employee of Other National University Corporations, Etc.)

Article 16. In cases where an employee continues to be employed as an Employee of an Other National University Corporation, Etc. due to the revision or abolition of an organization, transfer of facilities, or other reason, the retirement allowance based on these Regulations shall not be paid if the provisions concerning the retirement allowance in the Other National University Corporation, Etc. prescribe that the continuous employment period of the person as an employee shall be included in the continuous employment period of the person as an Employee of the Other National University Corporation, Etc. in the Other National University Corporation, Etc.

(2) In cases where an employee continued to assume the position of a Trustee of an Other National University Corporation, Etc., the retirement allowance based on these Regulations shall not be paid if the provisions concerning the retirement allowance in the national university corporation, etc. prescribe that the continuous employment period of the person as an employee shall be included in the continuous employment period of the person as a Trustee of the Other National University Corporation, Etc.

(Handling of the Retirement Allowance of a Dismissed Person)

Article 17. The retirement allowance of a person dismissed as prescribed in Paragraph 1

(except Item 2) of Article 23 of Employee Employment Regulations or Paragraph 1 (except Item 2) of Article 22 of Mariner Employment Regulations shall be handled pursuant to the provisions of Article 2-2 through the preceding article.

(Decision on Restrictions on the Payment of the Retirement Allowance or the Return of the Expected Amount of Retirement Allowance)

Article 18. Restrictions on the payment of the retirement allowance based on the provisions of Article 12-2, Article 14, or Article 14-2 or demand for the return of the Expected Amount of Retirement Allowance based on the provisions of Articles 15 through 15-3 shall be made after deliberation by the Executive Board.

(Miscellaneous Provisions)

Article 19. Any case where these Regulations are not applicable due to special circumstances or where the President considers that it is highly inappropriate to apply these Regulations may be handled separately.

(2) In addition to the provisions of these Regulations, any necessary matters concerning the handling of retirement allowances shall be prescribed separately.

Supplementary Provisions

1. These Regulations shall come into effect on April 1, 2004.
2. In the provisions of Article 7, the phrase "104%" shall be replaced by "107%" during the period from April 1 to September 30, 2004, and in the provisions of Article 8, the phrase "59.28" shall be replaced by "60.99" during the period from April 1 to September 30, 2004.
3. For a person who became an employee of a national university corporation, etc. based on the provisions of Article 4 of Supplementary Provisions of Corporation Act, the continuous period of employment as an employee of an organization listed in the left hand column of Appended Table 1 of Supplementary Provisions of Corporation Act (hereinafter "Former Organization") as prescribed in Paragraph 1 of Article 2 of the Act on National Public Officers' Retirement Allowance (Act No. 182 of 1953) (including the continuous employment period that serves as a basis for the calculation of the retirement allowance on the assumption that the person retired on the day preceding its establishment as the corporation) shall be regarded as the period of employment as the employee of the national university corporation, etc. In this case, the calculation of the period of employment as an employee of the Former Organization shall be based on these Regulations.
4. In cases where the employee in the preceding paragraph retired and subsequently continued to be an employee as prescribed in Paragraph 1 of Article 2 of the Act on National Public Officers' Retirement Allowance, the retirement allowance based on these Regulations shall not be paid.
5. In cases where a person employed by a Former Organization before its establishment

as a national university corporation retired and subsequently became an employee of a local public entity or a public finance corporation, etc. prescribed in Paragraph 1 of Article 7-2 of the Act on National Public Officers' Retirement Allowance (hereinafter "Public Finance Corporation, Etc.") at the request of the appointer and subsequently became an employee again after being employed by the Public Finance Corporation, Etc., when the continuous period of employment of the person as an employee as prescribed in Paragraph 1 of Article 9 is calculated, the period from the beginning of the continuous period of employment of the person as an employee as prescribed in Paragraph 1 of Article 2 of the Act on National Public Officers' Retirement Allowance to the end of the continuous period of employment as the employee shall be regarded as the continuous period of employment as an employee.

6. In cases where an employee of a Public Finance Corporation, Etc. continued to be an employee of a Former Organization at the request of the Public Finance Corporation, Etc., continued to be an employee based on the provisions of Article 4 of Supplementary Provisions of Corporation Act after continuing to be employed by the Former Organization, and retired to become an employee of a Public Finance Corporation, Etc., the retirement allowance based on these Regulations shall not be paid if it is prescribed that the continuous employment period of the person as an employee shall be added to the continuous employment period in the Public Finance Corporation.
7. The provisions of Articles 13 through 15-4 shall apply mutatis mutandis to the period of employment of the subsequent employment as an employee of a Former Organization.
8. In the case of retirement as prescribed in Paragraph 4 of Article 6 of Supplementary Provisions of Corporation Act, the retirement allowance shall be paid as prescribed in the same paragraph.
9. For the time being, the basic amount of the retirement allowance of a person who retired as prescribed in Paragraph 1 of Article 3 after continuous employment of 36 years or more shall be the amount obtained by multiplying the amount calculated as prescribed in the same paragraph or Article 5-2 by the percentage prescribed in Article 7.
10. In cases where the Monthly Amount of the Base Pay of a retired person has been reduced due to a revision to reduce the Monthly Amount of the Base Pay during the basic period of employment of the person, if the provision of Salary Regulations stipulating that in cases where the Monthly Amount of the Base Pay of the person after the reduction is lower than the Monthly Amount of the Base Pay before the reduction, and an amount equivalent to the difference has been applied, the Monthly Amount of the Base Pay based on the provisions of these Regulations shall not include the difference; provided, however, that this shall not apply to the Monthly Amount of the Base Pay included in the monthly amount of the base pay, etc. of the employees as prescribed in Paragraph 2 of Article 8-5.

11. For the time being, when the provision of Item 3 of Paragraph 4 of Article 8-4 (limited to the part relating to Item 3) is applied to the persons listed in Item 3 of the same paragraph, the phrase "8%" in the same item shall be replaced by "8.3%."

Supplementary Provisions (March 31, 2005 Regulation No. 67)

These Regulations shall come into effect on April 1, 2005.

Supplementary Provisions (March 31, 2006 Regulation No. 56)

1. These Regulations shall come into effect on April 1, 2006.
2. In cases where an employee retired as an employee to whom the new system applies (meaning a person who is an employee and who retires on or after the date for the switch to the new system as prescribed in the following paragraph and becomes a person who receives the retirement allowance based on the provisions of Hiroshima University Regulations for Employee Retirement Allowance after revision pursuant to these Regulations (hereinafter "New Regulations"); the same shall apply hereinafter), if the amount obtained by multiplying the amount of the retirement amount calculated as prescribed in Articles 3 through 6 and Article 8 of Hiroshima University Regulations for Employee Retirement Allowance before revision pursuant to these Regulations (hereinafter "Old Regulations") and Paragraph 3 and Paragraph 4 of Supplementary Provisions of the Regulations Partially Revising Hiroshima University Regulations for Employee Retirement Allowance before revision pursuant to these Regulations (March 31, 2005 Regulation No. 67) by 83.7% respectively on the assumption that the person retired for the same reason as the actual reason for the retirement on the day preceding the date for the switch to the new system and based on the continuous employment period of the person until the same day and the monthly amount of the base pay on the same day is higher than the amount calculated as prescribed in Articles 2-4 through 8-5, Paragraph 9 of Supplementary Provisions, and Paragraph 10 of Supplementary Provisions of the New Regulations (hereinafter "Amount of Retirement Allowance under the New Regulations, Etc."), notwithstanding these provisions, the higher amount shall be the retirement allowance to be paid to the person based on these provisions.
3. The "date for the switch to the new system" in the preceding paragraph means the date prescribed in the applicable item according to the categories of the employees listed in the following items.
 - [1] For a person employed as an employee on the day preceding the date when these Regulations came into force (hereinafter "Enforcement Date") and the Enforcement Date, the Enforcement Date
 - [2] For a person who continued to be a National Public Official, Etc. on or after the Enforcement Date after being employed as an employee and continued to be an employee after being employed as a National Public Official, Etc. (limited to a person whose period of employment as an employee to whom the new system applies not

being included in the period before the date when the person became a National Public Official, Etc. in the basic period of employment of the person), the date when the person became the National Public Official, Etc.

[3] For a person who became a Trustee on or after the Enforcement Date after being employed as an employee and became an employee again after being employed as a Trustee (limited to a person whose period of employment as an employee to whom the new system applies not being included in the period before the date when the person became the Trustee in the basic period of employment of the person), the date when the person became the Trustee

[4] For a person who was employed as an Employee of Other National University Corporations, Etc. before the Enforcement Date and continued to be an employee after being employed as an Employee of Other National University Corporations, Etc., the Enforcement Date

[5] For a person who was employed as a National Public Official, Etc. before the Enforcement Date, continued to be a National Public Official, Etc. after being an employee, and became an employee again after being employed as a National Public Official, Etc., the Enforcement Date

4. In cases where a person described in Item 4 or Item 5 of the preceding paragraph retired as an employee to whom the new system applies, when the provision of Paragraph 2 concerning the retirement allowance for the retirement is applied, the phrases in the same paragraph "on the assumption that the person retired" shall be replaced by "on the assumption that the person retired as an employee," "the continuous employment period" by "the period that should be treated as the continuous employment period," and "the monthly amount of the base pay" by "the amount prescribed separately as the amount equivalent to the monthly amount of the base pay."

5. In cases where an employee retired as an employee to whom the new system applies, during the period from the date for the switch to the new system (meaning the date for the switch to the new system as defined in Paragraph 3; the same shall apply hereinafter) to March 31, 2009, if the Amount of the Retirement Allowance under the New Regulations, Etc. for the person is higher than the amount of the retirement allowance calculated as prescribed in Articles 3 through 8 of the Old Regulations and Paragraph 3 and Paragraph 4 of Supplementary Provisions of the Regulations Partially Revising Hiroshima University Regulations for Employee Retirement Allowance (March 31, 2005 Regulation No. 67) before revision pursuant to these Regulations (hereinafter "Amount of Retirement Allowance under the Old Regulations, Etc.") on the assumption that the monthly amount of the base pay received by the person on the day preceding the date for the switch to the new system was the monthly amount of the base pay on the retirement date, notwithstanding these provisions, the amount obtained by

subtracting the amount prescribed in the applicable item according to the category of the retired person listed in the following items from the Amount of Retirement Allowance under the New Regulations, Etc. shall be the amount of the retirement allowance to be paid to the person.

- [1] For a retired person whose continuous employment period was 25 years or more: whichever is the lower of the following amounts (or 100,000 yen if the lower amount exceeds 100,000 yen)
- (a) Amount equivalent to 5% of the adjustment amount of the retirement allowance calculated as prescribed in Article 8-4 of the New Regulations
 - (b) Amount obtained by subtracting the Amount of Retirement Allowance under the Old Regulations, Etc. from the Amount of Retirement Allowance under the New Regulations, Etc.
- [2] For a person who retired during the period from the date for the switch to the new system to March 31, 2007 and had a continuous employment period of 24 years or less: whichever is the lower of the following amounts (or 1,000,000 yen if the lower amount exceeds 1,000,000 yen)
- (a) Amount equivalent to 70% of the adjustment amount of the retirement allowance calculated as prescribed in Article 8-4 of the New Regulations
 - (b) Amount obtained by subtracting the Amount of Retirement Allowance under the Old Regulations, Etc. from the Amount of Retirement Allowance under the New Regulations, Etc.
- [3] For a person who retired during the period from April 1, 2007 to March 31, 2009 and had a continuous employment period of 24 years or less: whichever is the lower of the following amounts (or 500,000 yen if the lower amount exceeds 500,000 yen)
- (a) Amount equivalent to 30% of the adjustment amount of the retirement allowance calculated as prescribed in Article 8-4 of the New Regulations
 - (b) Amount obtained by subtracting the Amount of Retirement Allowance under the Old Regulations, Etc. from the Amount of Retirement Allowance under the New Regulations, Etc.
6. In cases where a person listed in Item 4 and Item 5 of Paragraph 3 of Supplementary Provisions retired as an employee to whom the new system applies, when the provision of the preceding paragraph concerning the retirement allowance for the retirement is applied, the phrase in the same paragraph "the monthly amount of the base pay received" shall be replaced by "the amount prescribed separately as the amount equivalent to the monthly amount of the base pay received."
7. When Article 5-2 of the New Regulations is applied to a person whose basic period of employment started before the date for the switch to the new system, the phrase in Paragraph 1 of the same article "the basic period of employment" shall be replaced by

"the basic period of employment (limited to a period ending on or after the date for the switch to the new system as prescribed in Paragraph 3 of Supplementary Provisions of the Regulations Partially Revising Hiroshima University Regulations for Employee Retirement Allowance (March 31, 2006 Regulation No. 56))."

8. For a person who retired as an employee to whom the new system applies, if the basic period of employment of the person ending on or after the date for the switch to the new system includes the period of employment as an employee other than an employee to whom the new system applies, when Article 5-2 of the New Regulations is applied, the monthly amount of the base pay received by the person as an employee other than an employee to whom the new system applies shall be regarded as not falling under the monthly amount of the base pay as prescribed in Paragraph 1 of the same article.
9. In cases where the adjustment amount of the retirement allowance is calculated as prescribed in Article 8-4 of the New Regulations, when the provisions of the same article are applied to a person whose basic period of employment started before April 1, 1996, the terms and phrases listed in the middle column of the table below that appear in the provisions of the same article listed in the left column of the table shall be respectively replaced by the terms and phrases listed in the right column of the table.

Provisions to replace terms and phrases	Terms and phrases to be replaced	Terms and phrases to be used for replacement
Paragraph 1	the basic period of employment of the person (the basic period of employment of the person on and after April 1, 1996 (
Paragraph 2	the basic period of employment of a retired person	the basic period of employment of a retired person on and after April 1, 1996

Supplementary Provisions (March 22, 2007 Regulation No. 67)

These Regulations shall come into effect on April 1, 2007.

Supplementary Provisions (March 28, 2008 Regulation No. 65)

These Regulations shall come into effect on April 1, 2008.

Supplementary Provisions (March 31, 2009 Regulation No. 110)

1. These Regulations shall come into effect on April 1, 2009.
2. The provisions of Hiroshima University Regulations for Employee Retirement Allowance after revision pursuant to these Regulations (hereinafter "New Regulations") shall be applied to the retirement allowance of a person who retired on or after the date when these Regulations came into force (hereinafter "Enforcement Date") and with regards to the retirement allowance of a person who retired on or before the day preceding the Enforcement Date, the provisions then in force shall remain applicable.
3. Notwithstanding the provision of the preceding paragraph, with regards to the retirement allowance in cases where an employee under examination of disciplinary actions on the Enforcement Date retired due to disciplinary dismissal or resignation by request after the

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Enforcement Date, the provisions then in force shall remain applicable.

Supplementary Provisions (March 31, 2010 Regulation No. 85)

1. These Regulations shall come into effect on April 1, 2010.
2. Notwithstanding the provision of Paragraph 6 of Article 9 of Hiroshima University Regulations for Employee Retirement Allowance after revision pursuant to these Regulations (hereinafter "New Regulations"), when the continuous period of employment of a person who was an employee of the National Institute of Multimedia Education (hereinafter "NIME") before its abolition based on the provisions of Article 2 of the Act on the Establishment of Acts Relevant to the Ministry of Education, Culture, Sports, Science and Technology for Promotion of the Incorporated Administrative Agency Reform (Act No. 18 of 2009; hereinafter "Establishment Act") as an employee as prescribed in Paragraph 1 of Article 9 of the New Regulations is calculated, the provisions then in force shall remain applicable.
3. In cases where a person who was an employee of NIME on March 31, 2009 continued to be employed as an employee of the University after continuing to be employed as an employee of the Open University of Japan based on the provision of Paragraph 1 of Article 2 of the Establishment Act, when the continuous period of employment of the person as an employee as prescribed in Paragraph 1 of Article 9 of the New Regulations is aggregated, the continuous period of employment as an employee of the National Institute of Multimedia Education before its abolition and the Open University of Japan shall be treated as the continuous period of employment as an employee.

Supplementary Provisions (March 31, 2011 Regulation No. 29)

These Regulations shall come into effect on April 1, 2011.

Supplementary Provisions (March 30, 2012 Regulation No. 37)

These Regulations shall come into effect on April 1, 2012.

Supplementary Provisions (December 25, 2012 Regulation No. 132)

1. These Regulations shall come into effect on January 1, 2013.
2. The terms and phrases that appear in the provisions of Hiroshima University Regulations for Employee Retirement Allowance after revision pursuant to these Regulations (hereinafter "New Regulations") and Supplementary Provisions of the Regulations Partially Revising Hiroshima University Regulations for Employee Retirement Allowance after revision pursuant to these Regulations (March 31, 2006 Regulation No. 56; hereinafter "New Partially Revised Regulations") listed in the table shall be respectively replaced by the terms and phrases listed in the following table according to the applicable category of the period in the same table.

Provisions to replace terms and phrases	Terms and phrases to be replaced	Category of period	Terms and phrases to be used for
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			replacement
Article 7 of the New Regulations and Paragraph 2 of Supplementary Provisions of the New Partially Revised Regulations	87%	From January 1, 2013 to September 30, 2013	98%
		From October 1, 2013 to June 30, 2014	92%
Article 8 of the New Regulations and Article 8-2 of the New Regulations	49.59	From January 1, 2013 to September 30, 2013	55.86
		From October 1, 2013 to June 30, 2014	52.44

Supplementary Provisions (March 26, 2013 Regulation No. 21)

These Regulations shall come into effect on April 1, 2013.

Supplementary Provisions (September 24, 2013 Regulation No. 87)

These Regulations shall come into effect on November 1, 2013.

Supplementary Provisions (March 26, 2014 Regulation No. 23)

These Regulations shall come into effect on April 1, 2014; provided, however, that the revised Regulations with an article added after Article 9-2 shall come into force on November 25, 2014.

Supplementary Provisions (November 25, 2014 Regulation No. 95)

These Regulations shall come into effect on November 25, 2014.

Supplementary Provisions (December 24, 2014 Regulation No. 116)

These Regulations shall come into effect on January 1, 2015.

Supplementary Provisions (March 24, 2015 Regulation No. 35)

These Regulations shall come into effect on April 1, 2015.

Supplementary Provisions (March 24, 2016 Regulation No. 41)

These Regulations shall come into effect on March 24, 2016 and the provisions of Hiroshima University Regulations for Employee Retirement Allowance after revision pursuant to these Regulations shall apply from April 1, 2015.

Supplementary Provisions (December 27, 2016 Regulation No. 245)

1. These Regulations shall come into effect on January 1, 2017.
2. Notwithstanding the provisions of Hiroshima University Regulations for Employee Retirement Allowance after revision pursuant to these Regulations, with regards to the retirement allowance of a person who resigned from a Trusteeship before the date when these Regulations come into force, the provisions then in force shall remain applicable.

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Supplementary Provisions (December 26, 2017 Regulation No. 156)

These Regulations shall come into effect on January 1, 2018.

Supplementary Provisions (March 27, 2018 Regulation No. 37)

These Regulations shall come into effect on April 1, 2018.

Appended table (relating to Paragraph 3 of Article 8-4)

(a) Table of the categories of employees for the basic period of employment from April 1, 1996 to March 31, 2006

Category	Name of the regular salary schedule	Designated service regular salary schedule	Regular service regular salary schedule	Skilled personnel regular salary schedule		Educational personnel regular salary schedule (A)		Educational personnel regular salary schedule (B)		Educational personnel regular salary schedule (C)					
	Applicable level and pay step	Pay step	Level	Level	Scope of application	Addition for the position (%)	Level	Scope of application	Addition for the position (%)	Level	Scope of application	Addition for the position (%)			
	Monthly adjustment amount (yen)														
1st	95,400	9 or higher													
2nd	78,750	4 to 8													
3rd	70,400	3 or lower													
4th	65,000		11				5	Persons prescribed separately	20						
5th	59,550		10				5		20						
6th	54,150		9				5	Persons other than the above	15						
7th	43,350		8				4		15	4	Type IV	15	4	Type IV	15
8th	32,500		7	6	Director engaged in administrative jobs	10	4	Persons other than the above	10	3	Type IV	10	3	Type IV	10
9th	27,100		6	6	Persons other than the above	10	3		10	3	Type V or higher	10	3	Type V or higher	10
										2	30 years or more of experience after graduation from 4-year university course	10	2	30 years or more of experience after graduation from 4-year university course	10
10th	21,700		5 4	5	Persons who were at this level for more than 120 months	5	2	5 years or more of experience after graduation from a Master's degree	5	2	12 years or more of experience after graduation from 4-year university course	5	2	12 years or more of experience after graduation from 4-year university course	5
				4		5									
11th	0		3 2 1	3	Persons other than the above		2	Persons other than the above		2	Persons other than the above	5	2	Persons other than the above	5
				2											
				1			1			1			1		

Category	Name of the regular salary schedule	Educational personnel regular salary schedule (D)			Maritime service regular salary schedule (A)			Maritime service regular salary schedule (B)			Nursing personnel regular salary schedule			Medical personnel regular salary schedule			
		Applicable level and pay step	Level	Scope of application	Addition for the position (%)	Level	Scope of application	Addition for the position (%)	Level	Scope of application	Addition for the position (%)	Level	Scope of application	Addition for the position (%)	Level	Scope of application	Addition for the position (%)
1st	95,400																
2nd	78,750																
3rd	70,400																
4th	65,000																
5th	59,550																
6th	54,150																
7th	43,350				6		15					7		15	8		15
8th	32,500				5		10					6		15	76		15
9th	27,100				4		10					5		10	5	Type IV or higher Persons other than the above	10
10th	21,700				3		5	54				3		5			5 5 5
												2	Persons who were at this level for more than 360 months	5	43 2		
11th	0	2		5								2	Persons other than the above		2	Persons other than the above	
		1			2 1							1			1		

- Remarks:
1. When this table is applied during the period from April 1, 1996 to March 31, 2004, the regular salary schedules shall be replaced by the salary schedules in the salary schedule name column of the table prescribed in Paragraph 2 of Supplementary Provisions of Salary Regulations according to the regular salary schedules listed in the regular salary schedule name column of the same table.
 2. "Type IV" and "Type V" in the table indicate categories for the application of the managerial position allowance prescribed in Paragraph 2 of Article 24 of Salary Regulations (or special adjustment amount of the salary as prescribed in Rules 9 to 17 of the National Personnel Authority from April 1, 1996 to March 31, 2004).
 3. "Addition for the position" in this table means the percentage for addition by position level prescribed in Item 2 of Paragraph 2 of Article 38 of Salary Regulations (or percentage for addition by position level as prescribed in Rules 9 to 40 of the National Personnel Authority from April 1, 1996 to March 31, 2004).

Appended table (related to Paragraph 3 of Article 8-4)

(b) Table of the categories of employees for the basic period of employment on and after April 1, 2006

Category	Name of the regular salary schedule	Designated service regular salary schedule	Regular service regular salary schedule			Educational personnel regular salary schedule (A)			Educational personnel regular salary schedule (B)			Educational personnel regular salary schedule (C)			
			Applicable level and pay step	Pay step	Level	Level	Scope of application	Addition for the position (%)	Level	Scope of application	Addition for the position (%)	Level	Scope of application	Addition for the position (%)	
1st	95,400	6 or higher													
2nd	78,750	5 or lower													
3rd	70,400														
4th	65,000		9				5	Persons defined separately	20						
5th	59,550		8				5		20						
6th	54,150		7				5	Persons other than the above	15						
7th	43,350		6				4		15	4	Type IV	15	4	Type IV	15
8th	32,500		5	5	Director engaged in administrative job	10	4	Persons other than the above	10	3	Type IV	10	3	Type IV	10
9th	27,100		4	5	Persons other than the above	10	3		10	3	Type V or higher	10	3	Type V or higher	10
										2	30 years or more of experience after graduation from 4-year university course	10	2	30 years or more of experience after graduation from 4-year university course	10
10th	21,700		3	4		5	2	5 years or more of experience after graduation from a Master's course	5	2	12 years or more of experience after graduation from 4-year university course	5	2	12 years or more of experience after graduation from 4-year university course	5
11th	0		2	3	Persons other than the above		2	Persons other than the above		2	Persons other than the above	5	2	Persons other than the above	5
				1			1			1			1		

Category	Name of the regular salary schedule	Maritime service regular salary schedule (A)			Maritime service regular salary schedule (B)			Nursing personnel regular salary schedule			Medical personnel regular salary schedule		
		Applicable level and pay step	Level	Scope of application	Addition for the position (%)	Level	Scope of application	Addition for the position (%)	Level	Scope of application	Addition for the position (%)	Level	Scope of application
	Monthly adjustment amount (yen)												
1st	95,400												
2nd	78,750												
3rd	70,400												
4th	65,000												
5th	59,550												
6th	54,150							7		15	8		15
7th	43,350	6		15				6		15	76		15
8th	32,500	5		10				5		10	5	Type IV or higher	10
9th	27,100	4		10	6			4		10	5	Persons other than the above	10
10th	21,700	3		5	54		5	3		5	43		5
								2	Persons who were at this level for more than 360 months	5			
11th	0	2			3			2	Persons other than the above		2	Persons other than the above	
		1			2			1			1		

Remarks: 1. "Type IV" and "Type V" in this table indicate categories for the application of the managerial position allowance prescribed in Paragraph 2 of Article 24 of Salary Regulations.

2. "Addition for the position" in this table means the percentage for addition by position level as prescribed in Item 2 of Paragraph 2 of Article 38 of Salary Regulations.