Non-Retainer Fee

Estimated and Final Labor Insurance Premium Filing

| Number of Employees | Price (Tax Included) | Notes |
|---------------------|----------------------|-------|
| Up to 9 people | ¥33,000 | |
| 10-19 people | ¥44,000 | |
| 20-29 people | ¥55,000 | |
| 30-39 people | ¥66,000 | |
| 40-49 people | ¥77,000 | |
| 50-59 people | ¥88,000 | |
| 60-69 people | ¥99,000 | |
| 70-79 people | ¥110,000 | |
| 80-89 people | ¥121,000 | |
| 90-99 people | ¥132,000 | |
| 100 or more people | Price upon request | _ |

^{*}The above fees apply when monthly payroll aggregation is performed by the client. If our firm performs the monthly payroll aggregation or related tasks, a separate quotation will be provided.

Social Insurance Standard Remuneration Report

| Number of Insured Persons | Price (Tax Included) | Notes |
|---------------------------|----------------------|-------|
| Up to 9 people | ¥33,000 | |
| 10-19 people | ¥44,000 | |
| 20-29 people | ¥55,000 | |
| 30-39 people | ¥66,000 | |
| 40-49 people | ¥77,000 | |
| 50-59 people | ¥88,000 | |
| 60-69 people | ¥99,000 | |
| 70-79 people | ¥110,000 | |

 $[\]hbox{$\star$ The number of employees includes executives and part-time staff.}$

^{*}For the Combined Temporary Business Report and the Office Labor Accident Insurance Filing related to construction projects, a separate quotation will be provided.

| 80-89 people | ¥121,000 |
|--------------------|--------------------|
| 90-99 people | ¥132,000 |
| 100 or more people | Price upon request |

Consulting Fee

| Contents | Price (Tax Included) | Period |
|---|----------------------|-----------------|
| Work Rules Preparation (Partial Revision) | ¥220,000~ | 1 month |
| Work Rules Preparation (Full Revision) | ¥440,000~ | 2 month |
| Working Hours and Wage System Design Consulting | ¥990,000~ | 3 months and up |
| HR System Design and Implementation Consulting | ¥1,980,000~ | 6 months and up |

Spot Contract (Administrative Procedures)

| Relevant Law and Regulations | Contents | Price (Tax Included) | Advisory Client |
|------------------------------|---|----------------------|-----------------|
| | New Application for Social Insurance (Fewer than 5 Insured Persons) | ¥77,000 | |
| | New Application for Social Insurance (5–9 Insured Persons) | ¥110,000 | |
| | New Application for Social Insurance (10 or More Insured Persons) | ¥132,000 | |
| | Procedures for Enrollment in a Health Insurance Association | ¥110,000 | |
| | Notification of Acquisition of Insured Status | ¥8,250 | Remarks |
| | Notification of Dependent Change | ¥8,250 | Remarks |
| | Notification of Category 3 Insured Person under the National Pension | ¥8,250 | Remarks |
| | Notification of Loss of Insured Status | ¥8,250 | Remarks |
| | Application for Acquisition of Voluntary and Continued Insured Status under Health Insurance | ¥8,250 | |
| | Notification of Loss or Unrecoverable Health Insurance Certificate | ¥8,250 | Remarks |
| | Notification of Bonus Payment (Up to 10 Persons) | ¥8,250 | Remarks |

| | Application for Reissuance of Health Insurance CertificateApplication for Reissuance of Health Insurance Certificate | ¥8,250 | Remarks |
|------------------|--|---------|---------|
| | Application for Reissuance of Pension Book | ¥8,250 | Remarks |
| | Notification of Change (or Correction) of Insured Person's Name | ¥8,250 | Remarks |
| | Notification of Correction of Insured Person's Date of Birth | ¥8,250 | Remarks |
| | Notification of Cancellation of Duplicate Basic Pension Number | ¥8,250 | Remarks |
| Social Insurance | Notification of Change of Insured Person's Address | ¥8,250 | Remarks |
| | Notification of Change of Address for Category 3 Insured Person under the National Pension | ¥8,250 | Remarks |
| | Notification of Change in Business Office Information | ¥33,000 | Remarks |
| | Notification of Change in Location or Name of Applicable Business Office | ¥33,000 | Remarks |
| | Lump-Sum Childbirth and Childcare Benefit Claim Form | ¥8,250 | Remarks |
| | Maternity Allowance Claim Form (First Application) | ¥24,750 | Remarks |
| | Application for Medical Care Expense Reimbursement | ¥8,250 | Remarks |
| | Application for High-Cost Medical Care Benefit | ¥8,250 | Remarks |
| | Sickness and Injury Allowance Claim Form (First Application) | ¥24,750 | Remarks |
| | Funeral Expense (Burial Fee) Claim Form | ¥16,500 | Remarks |
| | Application for Childcare Leave and Related Benefits | ¥8,250 | Remarks |
| | Notification of Completion of Childcare Leave and Related Benefits | ¥8,250 | Remarks |
| | Notification of Injury or Illness Caused by a Third Party | ¥49,500 | Remarks |
| | Claim for Old-Age Pension Determination | ¥49,500 | |
| | Application for Determination of Disability Pension | ¥82,500 | |
| | Application for Determination of Survivors' Pension | ¥82,500 | |

| | Agreement on the Flextime System | ¥49,500 | Remarks |
|-----------------------------------|--|----------|---------|
| | Notification of Agreement on the One-Year Variable Working Hours System | ¥49,500 | Remarks |
| | Notification of Agreement on the One-Month Variable Working Hours System | ¥49,500 | Remarks |
| | Notification of Agreement on the One-Week Irregular Variable Working Hours System | ¥49,500 | Remarks |
| 労働基準法関係 | Notification of Agreement on Overtime and Holiday Work (Article 36 Agreement) | ¥16,500 | Remarks |
| | Notification of Agreement on the Deemed Working Hours System for Work Outside the Workplace | ¥49,500 | Remarks |
| | Notification of Agreement on the Discretionary Working System for Specialized Work | ¥49,500 | Remarks |
| | Notification of Agreement on the Discretionary Working System for Planning Work | ¥49,500 | Remarks |
| | Notification of Work Rules (Amendment) | ¥16,500 | Remarks |
| | Health Examination Result Report | ¥8,250 | Remarks |
| Occupational Safety and Health | Notification of Appointment of Industrial Physician, Safety Manager, and Health Manager | ¥8,250 | Remarks |
| | Notification of Establishment of Labor Insurance Relationship | ¥49,500 | Remarks |
| | Notification of Establishment of Workers' Accident Compensation Insurance Relationship | ¥33,000 | Remarks |
| | Notification of Establishment of Employment Insurance (Fewer than 10 Insured Persons) | ¥77,000 | Remarks |
| | Notification of Establishment of Employment Insurance (10–49 Insured Persons) | ¥110,000 | Remarks |
| | Notification of Establishment of Employment Insurance (50 or More Insured Persons) | ¥198,000 | Remarks |
| | Application for Collective Authorization or Cancellation of Continuous Business | ¥16,500 | Remarks |
| | Notification of Change in Name, Location, etc. for Workers' Accident Compensation Insurance | ¥16,500 | Remarks |
| | Notification of Various Changes for Employment Insurance Employer and Business Office | ¥16,500 | Remarks |
| | Notification of Acquisition of Insured Status | ¥8,250 | Remarks |
| | Notification of Loss of Insured Status | ¥8,250 | Remarks |

| | Certificate of Separation from Employment (for Insured Person) | ¥16,500 | Remarks |
|-----------------|---|---------|---------|
| | Notification of Change of Insured Person's Name | ¥8,250 | Remarks |
| | Notification of Change of Address for Insured Person | ¥8,250 | Remarks |
| | Application for Reissuance of Insured Person's Certificate | ¥8,250 | Remarks |
| | Application for Correction or Cancellation of Notification of Acquisition or Loss of Insured Status | ¥8,250 | Remarks |
| Labor Insurance | Application for Reissuance or Reproduction of Various Notifications and Documents | ¥8,250 | Remarks |
| | Request for Correction of Information on Certificate of Separation from Employment | ¥8,250 | Remarks |
| | Certificate of Monthly Wage at Start of Leave (Childcare/Nursing Care) | ¥16,500 | Remarks |
| | Application for Childcare Leave Benefit | ¥33,000 | Remarks |
| | Application for Nursing Care Leave Benefit | ¥33,000 | Remarks |
| | Certificate of Monthly Wage at Attainment of Age 60 (and Related Cases) | ¥16,500 | Remarks |
| | Application for Continuous Employment Benefit for Elderly Persons | ¥33,000 | Remarks |
| | Application for Medical Treatment Benefits (Compensation for Medical Care) | ¥16,500 | Remarks |
| | Claim for Reimbursement of Medical Expenses (Compensation for Medical Care) | ¥16,500 | Remarks |
| | Notification of Change of Designated Medical Institution for Receiving Medical Treatment Benefits | ¥8,250 | Remarks |
| | Claim for Payment of Leave (Compensation) Benefits | ¥16,500 | Remarks |
| | Report on Worker's Accident, Injury, or Illness | ¥16,500 | Remarks |
| | Notification of Accident Caused by a Third Party | ¥82,500 | Remarks |
| | Claim for Survivors' (Compensation) Pension (Lump-Sum Payment) | ¥82,500 | Remarks |
| | Claim for Disability (Compensation) Pension (Lump-Sum Payment) | ¥82,500 | Remarks |
| | Application for Special Enrollment | ¥82,500 | Remarks |
| | | | |

*The fees for the items marked as "Remarks" are included in the advisory fee for clients under the Standard Advisory Contract.

Spot Contract (Other)

| Contents | Price (Tax Included) | Period |
|--|---|------------------------------|
| Attendance at Labor Bureau Inspection | ¥330,000 | |
| Attendance at Labor Standards Inspection | ¥330,000 | |
| Attendance at Pension Office Inspection | ¥165,000 | |
| Seminar Lecturer | ¥99,000 | For Advisory Clients Only |
| Grant Application Agency Service | Initial Fee: ¥110,000 Success Fee: 25% | |
| Notification of Change in Dependent Status | ¥8,250 | |
| Notification of Category 3 Insured Person under the National Pension | ¥8,250 | |

 $^{* \} Seminar \ lecturer \ services \ are, \ in \ principle, \ provided \ only \ to \ clients \ under \ an \ advisory \ contract.$

^{*} For services involving business travel, additional travel and accommodation expenses will be charged separately.