

# From Screening Tests and Job Offers to Joining a Company

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# Written Tests

## It is necessary to confirm written test types and prepare for them in advance

Various types of written tests are held. Written tests are carried out to make sure that students have attained a certain level of knowledge and academic skills, and to make sure that they have the thinking faculties, decision-making capabilities, speed, processing abilities and accuracy, etc., required for the job, and they are used as reference material during interviews and to enable the selection process to be carried out efficiently when there are many applicants.

The written tests must be submitted in Japanese as a basic principle, so the ability to read Japanese is imperative.

It is recommended that you fully understand how written tests will be carried out and prepare for them by checking at university career centers and reading the quarterly corporate reports, etc., of the companies you have applied for.

## Written Test Types

Aptitude Tests	General Knowledge Tests	Compositions and Essays
<p>Aptitude tests are divided into three parts: competency aptitude tests, personality aptitude tests and general aptitude tests.</p> <p><b>Competency Aptitude Tests</b> These tests are carried out to understand your levels of basic academic skills, basic knowledge and job aptitude, etc.</p> <p><b>Personality Aptitude Tests</b> These tests are carried out to understand your basic personality, behavioral characteristics and job aptitude, etc.</p> <p><b>General Aptitude Tests</b> These tests involve both competency aptitude tests and personality aptitude tests. Most companies require applicants to take the general aptitude tests.</p>	<p>The topics involved will cover a wide range of subjects, such as Japanese, mathematics, social studies, science, English, sports and current affairs, etc.</p> <p>These tests are carried out to determine if you possess basic academic skills and basic knowledge. It is necessary to prepare for the tests by checking the news, etc., on a daily basis.</p>	<p>These tests are carried out to understand the levels of logical thinking, viewpoints, creativity, information-gathering abilities and other such aspects.</p> <p>Time restrictions and character-count restrictions will be in effect, so the best way to handle the tests is to complete them in a simple and easy-to-understand manner.</p> <p>It is necessary to prepare by practicing written Japanese, etc., on a daily basis.</p>



Name of Test	Companies Implementing Tests	Topic Structures
SPI3	Recruit Management Solutions	Verbal / Non-Verbal Personality Tests
CAB	SHL-Japan	Mental arithmetic, regularity, instruction table, coding, OPQ
GAB	SHL-Japan	Verbal, calculation, OPQ
Tamatebako web test III	SHL-Japan	Calculation, verbal, English, OPQ
SCOA	Nippon Omni-Management Association (NOMA) Research Institute, Inc.	Verbal, mathematics, logic, English, general knowledge, personality
TG-WEB	Humanage	Verbal, calculation, English Personality Tests

OPQ: Occupational Personality Questionnaires

## Contents of the aptitude test

Aptitude tests consist of two types; paper tests and tests carried out with the use of a personal computer.

There are three places where tests may be taken: at home, at the company, and at test centers.

There are cases in which the levels of difficulty of aptitude tests vary depending on the place where the test is taken, even though they are the same types of test.

It is generally said that the paper tests taken at companies are the easiest, and the web tests taken at home are the most difficult.

Type	Location	How to take a test	Applicable Tests	Test Period
Web Tests	At home	Aptitude tests that are taken at your convenience at home with the use of personal computers.	SPI3, WebCAB, tamatebako web test III, TG-WEB, etc.	From March 01 after the ban on company PR activities are lifted
Web Tests	Test Centers (Location: Test centers that specialize in each type of aptitude test)	Aptitude tests that are taken at places specified for each test with the use of personal computers.	SPI3, C-GAB, SCOA, TG-WEB, etc.	From March 01 after the ban on company PR activities are lifted
Paper Tests	Companies	Aptitude tests that are taken at the company office or at places specified by the company with the use of written test papers.	SPI3, CAB, GAB, SCOA, TG-WEB, etc.	From June 01 after the ban on company screening activities are lifted

## Preparing for Aptitude Tests

### 1 Check out the aptitude tests given by the companies you intend to apply to

It is possible to check the results of different types of aptitude tests held by large and popular companies with the use of the Quarterly Employment Journal and other books on preparing for aptitude tests. This can also be checked for other companies in the reports written by people in the past archived by the career centers in the school you attend.

### 2 Understand the types of aptitude test questions and methods of solving them

It is necessary to understand the trends of the questions likely to be included in all types of tests, as well as the methods for answering the questions as swiftly as possible. It is important to accustom yourself to as many different types of topics as possible by checking out the books on preparing for aptitude tests available in bookstores, and the test samples available free of charge on the Internet.

### 3 Accustom yourself to the time restrictions on aptitude tests

The most difficult part of aptitude tests is answering a large number of questions within a short period of time. It is necessary to answer all questions as efficiently as possible, so it is therefore important to remain aware of the time restrictions while practicing and set yourself targets for answering the questions within the time allotted for the actual tests.



The fact that aptitude tests must be taken in the Japanese language causes problems for many exchange students. There are also small to medium-sized companies, etc., that do not set aptitude tests. This means that searching for a company that does not require aptitude tests is one way of avoiding them for students who seriously have trouble taking them.

## What is SPI3?

The aptitude test most commonly used by companies in Japan is SPI3.

SPI3 is a test developed by Recruit Management Solutions co.,ltd.

The questions included in the SPI3 test are not very difficult, but speed and accuracy are required, so it is recommended that you study the trends of the questions likely to be included and the methods for answering them as efficiently as possible in advance.

### ■ SPI3 Types

There are four types of SPI3 tests available that depend on the format and venue.

Implementation Method	Format	Test Location	Features
Paper testing	Paper	Company meetings rooms	Verbal (30 minutes) / Non-Verbal (40 minutes) Personality Tests (40 minutes)
Test Center	WEB	Dedicated venue	Verbal / Non-Verbal (35 minutes) Personality Tests (30 minutes)
Web Testing	WEB	At home, etc.	Verbal / Non-Verbal (35 minutes) Personality Tests (30 minutes)
In-house CBT	WEB	Company meetings rooms	Verbal / Non-Verbal (35 minutes) Personality Tests (30 minutes)

※ Once the test has been taken at a test center, it is possible to submit the results of this to other companies. (The people who have taken aptitude tests will not be informed of the results.) The tests can also be retried.

## Fields Tested with SPI3

Test Types	Fields	Fields Tested and Topic Genres
Competency Aptitude Tests	Verbal proficiency	Relationship between words, use of phrases, rearranging sentences, filling in blanks, correct use of idiomatic phrases, rearranging clausal phrases, reading and understanding long sentences, etc.
	Non-verbal proficiency	Reasoning, number of potential outcomes, probability, set theories, calculation of profits and losses, speed calculations, understanding charts and tables Price adjustment, price discounts, percentage calculations, payment by installment, etc.
Personality Aptitude Tests	Personality characteristics	Testing behavioral qualities, motivational qualities, emotional qualities and social qualities through to personality characteristics
	Work Adaptability	Measures ease of adapting to work based on points scored for personality and basic skills
	Organizational Adaptability	Measures ease of adapting to organizational customs

## Points of note for SPI3

- 1 Obtain a clear understanding of the topic patterns.
- 2 There are many questions included, so allocate your time carefully.
- 3 Check the questions and answers to long composition topics before reading the compositions.
- 4 Answer all questions without leaving any unanswered even if you don't know the correct answers.
- 5 Make sure you do not make any mistakes over the questions involving addition, subtraction, multiplication and division.

## SPI3 Workbook (example)

### ● Language course

- (1) Choose the most suitable proverb for the meaning of the following sentence.  
If you treat others well, eventually you will be rewarded.  
① Reward from a previous life    ② All things come to those who wait    ③ Pardon makes offenders  
④ The good you do for others is good for yourself    ⑤ What goes around, comes around
- (2) Choose the item with the closest meaning to the underlined part of the example sentence.  
(Example) I cannot push myself too hard  
① Effective outlook    ② Effective medicine    ③ Ask the teacher    ④ Generous    ⑤ Listen to music
- (3) Choose the word with same relationship as that of the 2 words shown in the example.  
(Example) Interference: Non-interference  
Extension: \_\_\_\_\_ ① Interruption    ② Suspension    ③ Short-term    ④ Curtailment    ⑤ Reduction
- (4) Choose the most suitable sentence that shows the meaning of the following words.  
Make a name for oneself  
① To develop a reputation    ② To forget someone's name    ③ A name plate won't stay up  
④ To avoid responsibility    ⑤ To participate in an election campaign

[Answers] (1)→④ The good you do others is good for yourself (2)→① Effective outlook (3)→⑤ Reduction (4)→① To develop a reputation

### ● Non-language course

- (1) Mr. A commutes to work from his house by car. At a speed of 50 kph on the way there and 60 kph on the way back, the return journey takes 15 minutes less. How many kilometers away is his workplace from his house?  
① 55 km    ② 60 km    ③ 65 km    ④ 70 km    ⑤ 75 km
- (2) There is 200 g of a 3 % saline solution and 300 g of a 4 % saline solution. If these two saline solutions are mixed together, what percentage is the salinity?  
① 2.6 %    ② 3.6 %    ③ 4.6 %    ④ 5.6 %    ⑤ 6.6 %
- (3) Gasoline stands P, Q and R sell petrol and diesel. Q sells petrol for 2 yen per liter more than P, and 5 yen less than R. The average price of diesel at the 3 stores is 82 yen per liter, which is 4 yen higher than the cost of diesel at R, and 23 yen less than the average cost of petrol. If the price of diesel at P and Q is the same, what is the difference in the price of P's petrol and diesel?  
① 18 yen    ② 19 yen    ③ 20 yen    ④ 21 yen    ⑤ 22 yen
- (4) When the following statements are true, which of the below is certain?  
A. If you like Spring, you like tennis.    B. If you like winter, you like skiing.  
C. If you like studying, you like Spring.  
① If you like Spring, you like studying.    ② If you like winter, you like studying.  
③ If you don't like skiing, you don't like Spring.    ④ If you like studying, you like tennis.  
⑤ If you don't like Spring, you don't like tennis.

[Answers] (1)→⑤ 75 km. (2)→② 3.6%. (3)→① 18 Yen. (4)→④ If you like studying, you like tennis.

### ● General knowledge

- (1) Preliminary tremors causing seismic waves are known as P-waves, but what are the seismic waves causing principal shocks known as? Choose from the following options.  
① S-wave    ② L-wave    ③ N-wave    ④ EW-wave    ⑤ V-wave
- (2) What are the 3 musical elements? Choose from the following options.  
① Rhythm, melody, harmony    ② Beauty, joy and grandiosity    ③ Strength, length and melody  
④ Force, height and tone    ⑤ Length, size and tone
- (3) Of the administrative divisions in Japan, the one with the largest area is Hokkaido, but which prefecture has the second largest surface area? Choose from the following options.  
① Akita prefecture    ② Iwate prefecture    ③ Aomori prefecture  
④ Nagano prefecture    ⑤ Gifu prefecture
- (4) During economic growth, what is the decrease of primary industry and the increase of secondary and tertiary industries known as? Please choose from the following options.  
① Venture business    ② Bubble economy    ③ De-industrialization  
④ Advanced industrial structure    ⑤ Double economic structure

[Answers] (1)→① S-wave. (2)→④ Force, height and tone. (3)→② Iwate prefecture. (4)→④ Advanced industrial structure

# Interviews

## Use your own words to express yourself

Interviews are the most important part of the screening process. Use the self-analysis and evaluation and the examination of industries and companies that you have conducted as a base to prepare yourself to use your own words to communicate to the interviewer why you are applying for the job, what your strengths are, and what views you have.

## Types of interviews

In Japan, the interview and examination process generally takes place over three separate sessions. This allows a number of different observers to evaluate the applicant's behavior and thought processes at different times, in order to determine whether the applicant is a suitable recruitment target.

Due to COVID-19, more companies are conducting face-to-face interviews online. There are many different types of interviews, but here, we will look at the three most common interview formats: group discussion, group interview and one-on-one interview.

### ① Group discussion

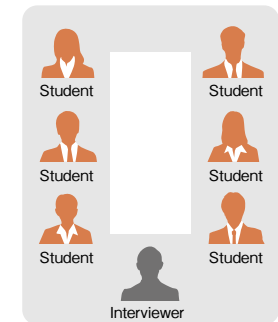
A group discussion involves four to six applicants discussing a topic nominated by the employer. The interviewers observe the discussion and rate the applicants objectively. The aim is to determine how well each applicant functions as part of a group.

#### ■ Format

**Applicants:** multiple groups of four to six people each  
**Interviewers:** multiple  
**Timing:** first interview  
**Note:** Varies between employers

#### ■ Procedure

- 1 Self-introduction  
↓
- 2 Allocation of roles  
↓ Main roles are: coordinator, secretary, timekeeper, presenter
- 3 Discussion  
↓
- 4 Presentation



#### ■ Important

- Take care with your choice of words during the discussion. (→ Job Hunting Manners ② Manners to Make a Good Impression ① P40)
- Try to avoid changing your opinion too often, or conversely being stubborn and trying to force your opinion upon others.
- Allocate the time carefully.
- Appearing too negative or too forceful during allocation of roles and during the discussion can count against you.
- Group discussion is not a debate. The idea is to work together to create consensus within the group.

## ② Group interview

Group interviews are often used when dealing with a large number of applicants, as a way of eliminating underperforming applicants and identifying those suitable for a one-on-one interview. In a group interview, there is usually less time available to each applicant to respond to the interviewer. Also, unlike the one-on-one interview, applicants in a group interview are effectively competing amongst themselves to progress to the next stage.

### ■ Procedure

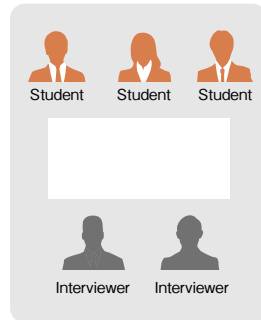
The interviewer devises a set of questions based on the application forms and resumes. The same questions are posed to each applicant in turn.

### ■ Important

- Remember: first impressions are very important! (→ Job Hunting Manners ① Favorable Job Hunting Styles P38, 39)
- Speak clearly and confidently. Do not mumble your words.
- Since one person only has a short amount of time, prepare answers to common questions that are short and to the point.
- Prepare a spoken description of your qualities and attributes that lasts for about one minute.
- Be polite and respectful while other candidates are speaking.

### ■ Format

**Applicants:** two to six  
**Interviewers:** multiple  
**Timing:** first and second interviews  
**Note:** Varies between employers



## ③ One-on-one interview

Compared to a group interview, the one-on-one interview allows the interviewer more time to directly assess your qualities and personal characteristics.

The one-on-one interviewer will analyze your responses and examine your attitude and demeanor, your expression, and your use of language.

### ■ Procedure

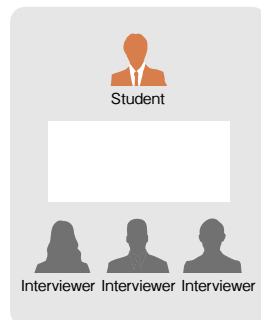
The interviewer prepares questions based on the application form and resume. Firstly, you will be asked about information supplied on your application form and resume. Often, the interviewer will want to hear further details or explanations.

### ■ Important

- Re-read your application form and resume and make sure that you are familiar with everything you have written.
- Think back over the responses you have given in previous interviews.
- Be prepared to talk about your qualities and the skills you can contribute to the organization.
- Be prepared for questions about whether you are genuine about wanting a job at the company.
- Make sure you are neat and focused.

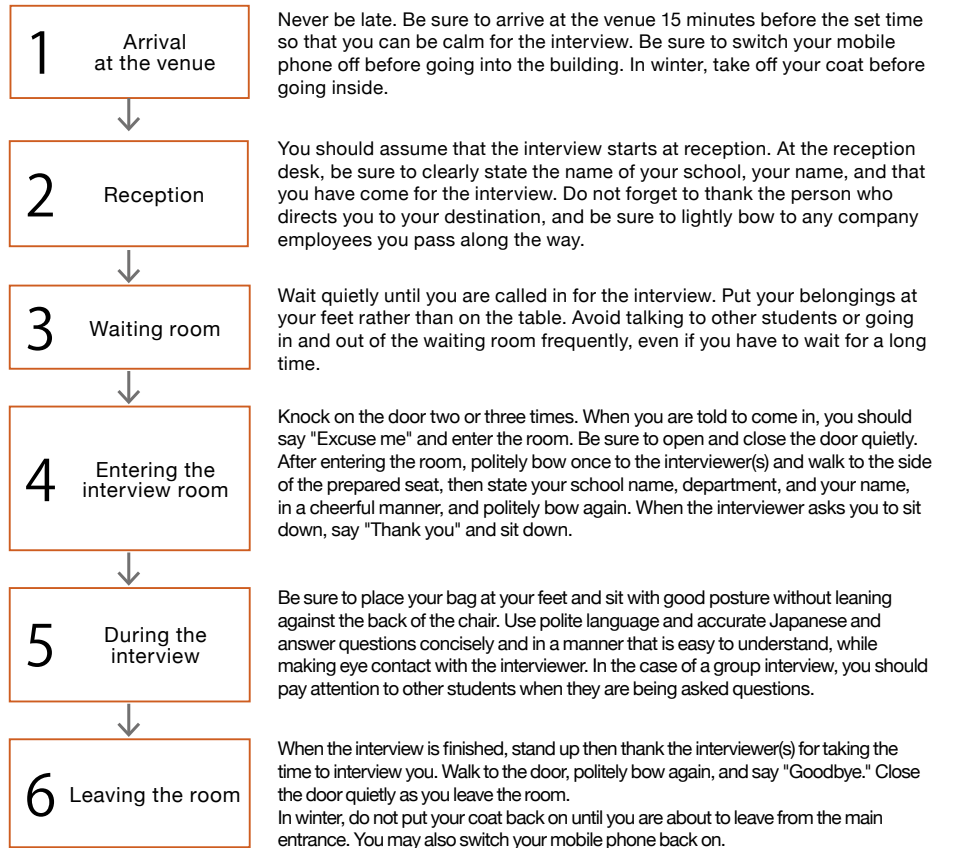
### ■ Format

**Applicants:** one  
**Interviewers:** multiple  
**Timing:** first and second and final interviews  
**Note:** Varies between employers



With online interviews, you will not be able to feel the real atmosphere of the venue, the employee, and with group interviews, you will not be able to feel the atmosphere of other participating students. In addition, in the case of online interviews, it is recommended to conduct a simulation with your friend in advance because the way you look at the interviewers is different from face-to-face interviews.

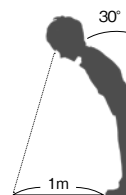
## Interview process



## Bowing etiquette and posture

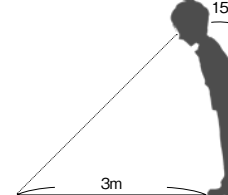
### ■ Full bow

This is the standard form of bowing in Japan, used to make a request or express appreciation.  
 Angle = 30°  
 Eyes fixed on the ground about one meter away



### ■ Half bow

Used to acknowledge a colleague, for example when passing in the corridor.  
 Angle = 15°  
 Eyes fixed on the ground about three meters away



### ■ Seated posture

How to sit with good posture  
 • Sit tall—stretch your back out  
 • Do not use the backrest  
 • Sit forward in your seat



Placement of hands and feet

• Women: Keep legs together and place hands on the knees  
 • Men: Have legs slightly apart, clasp hands together and rest on thighs  
 • Try to keep your hands and feet still during the interview



## Responding to questions

The questions at the interview are often the same as the questions on the application form or resume. The interviewer may ask questions while reading from your application form or resume. Your answers must be consistent with the information provided on them. For this reason, it is important to read through them before you come to the interview.

The interviewer may also ask you for background information to supplement the details on your job application. Prior to the interview, you should prepare a number of answers to potential questions that you are likely to encounter.

You should also make sure that you have done your self-analysis, industry and company research so that you are equipped to answer any other questions that the interviewer may ask you. Remember that you only have a short time to promote yourself to the interview panel. For maximum impact, try to keep your answers concise and to the point.

### Typical answers to interviewer questions

♠ ... Interviewers

◆ ... Students

Practice structuring your answers in three parts: Conclusion → Episodes → Summary

♠ What did you work hard on when you were at university?

◆ I put a great deal of effort into improving my cross-cultural communication skills.

→ Conclusion

◆ I tried to hone my language skills by engaging with people of different nationalities, cultures and backgrounds, both on Facebook and in real life.

→ Episodes

◆ This experience has given me excellent communication skills. I believe that I can use this for XXX at your company.

→ Summary

## Typical interview questions

- Have you ever used our products? What did you think of it/them?
- How would you feel we weren't able to give you a job in your preferred position/department?
- What are your expectations of our company/your job?
- Why did you decide to study in Japan? Why do you want to work for a Japanese company?
- How long do you plan to stay/work in Japan?
- Have you had any success with your other job applications?
- Is there anything you would like to ask us?

[Preparing for the interview]

■ **Practicing on your own**

Take a video of yourself answering a question, and review it. Watch the video and observe your eye contact, clarity of speech and use of language.

■ **How to practice with help from others**

Ask a friend or the university career counselor to act as an interviewer in a mock interview situation.

You can feel the same nervousness as the real interview, and you can get advice on what was good and what should be improved.

## COLUMN 6

## Tips for the Second Half of Your Job Hunting Process

In the second half of your job search, there will be many times when you will be happy and then disappointed regarding job offers. Here we will look at what you should do when you receive multiple job offers and what you should do if you still haven't received any.

### If you have received job offers from two or more companies

There are times when applicants will receive two or more job offers from different companies. In this case, you must turn down the job offers from companies that you will not enter. When turning down job offers, please be aware of the following points.

#### 1 Turn down job offers over the telephone, not via e-mail

Regardless of how many times you have been selected to receive job offers, you will not convey your sincerity by simply turning down a job offer via an e-mail. Please do your best to refuse job offers over the telephone.

#### 2 It is ok not to tell other companies which company you have decided to work for

When turning down a job offer, there are times when the company representative you are speaking with will ask you which company you chose to enter. You are not obligated to provide them with the name of the company that you will work for.

#### 3 When you turn down a job offer and run into problems such as being held at a company for many hours

When turning down a job offer, companies may request that you come to their location and explain to them about the situation.

When doing so, there are times when you will be held up for many hours at the company and pressured to sign a letter of acceptance in order to persuade you to change your mind. In such situations, quickly consult with your university's career center or career services division. For example, even if you sign a letter of acceptance or written oath, they are not legally binding. If you feel that you are being forced to change your mind about the offer, deal with the situation in a calm manner.

Companies take time and effort to provide applicants with job offers. Therefore, there is a strong trend among companies for wanting students which they provided with job offers to enter their companies. Try to be sincere with companies so that they agree with your decision.

### In case you are not able to receive a job offer -Job hunting after companies start providing official job offers-

Sometimes companies continue with hiring activities until March because they were unable to fill all positions and this means that you still have a chance to be selected by a company from October. There are many cases where small-to-mid-sized companies in particular start selections after the selection peak period to avoid overlapping with employment periods of large companies. Apply early to companies that you are interested in, if you are not able to receive a job offer by October, check the employment information of companies that hire in the fall or throughout the year. You can also consider registering yourself with a temp staff or employment agency.

To enter a company on April 1st, it is necessary to complete all change in residence status procedures by the end of January. So try to obtain a job offer before that time so that you can apply for change in residence status.

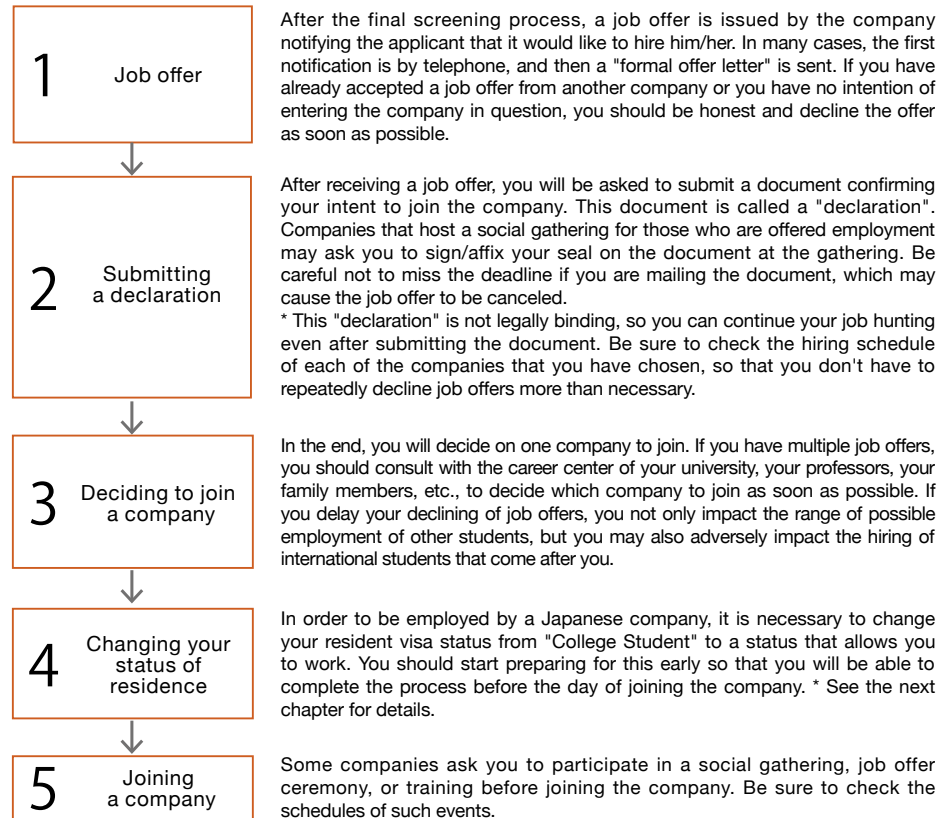


# Job Offers to Joining a Company

## Act according to your plan until you join a company

Until you receive a job offer from a company of your choice, you should persevere in your job hunting activities. You should understand the flow of the process from receiving a job offer to entering a company, and act in deliberate fashion.

### Flow of the process from receiving a job offer to entering a company



# Job Hunting Activities after Graduating

In the event that you cannot find employment by the time you graduate, you may apply to change your visa from "College Student" to "Designated Activities (to continue seeking employment)" to continue job hunting activities for a year after graduating.

(This visa is valid for six months and may be renewed only one time for another six months. (namely, 1 year in total))

From December 2016, it is possible to continue job hunting activities for an additional year if the following conditions are satisfied during the second year after graduation.

In the second year after graduating from a university, etc., if you wish to participate in job hunting support programs provided by local governments, including internship programs (which must comply with the requirements established by Immigration Services Agency), and have no trouble residing in Japan, you may change your status of residence for your participation in job hunting activities as part of these programs (residence of six months for specific activities) and be authorized to extend your period of residence one more time by obtaining a certificate from your local government.

## Eligible individuals

- Those who have graduated from a university (including two-year colleges) or a regular course at a graduate school
- Those who have graduated from a professional training college and got a diploma

## Documents required for application

There are some documents that universities need to prepare, so please be sure to consult with the staff at the career center or career services division.

- (1) Application form for changing status of residence (with photograph of 4cm tall and 3cm wide)
- (2) Passport and resident card (the former alien registration card), to show
- (3) Certification showing the ability to pay all expenses to be incurred during the stay in Japan
- (4) Bring your most recent university or college graduation certificate. If you studied at a technical or vocational school, you should also bring your transcript of results, your specialist degree certificate, and documents that outline the specialist training you have undertaken.
- (5) Recommendation letter from the university enrolled in just before application
- (6) Documents verifying you have continued job hunting (job hunt records, screening result document, etc.)

If you secure a job while on a "Designated Activities" visa, you will be required to change your residence status to "Engineer/Specialist in Humanities/International Services".

## Notes

- You will have limited opportunities to find a job since many Japanese companies primarily target new graduates when planning their acquisition of human resources, and additionally, the period between April and September, in which you will continue job hunting, is when recruitment for the following year is underway.
- You may be asked to wait to join the company until April of the following year even if you are offered a position.
- It will be difficult to gather information because you will be required to conduct job hunting activities under a schedule that differs from the one for regular "new graduate hiring". In addition, it will be difficult to communicate your eagerness to apply for a job because of the delay in timing.

In the case you have been offered a position that starts in April of the following year, you may stay in Japan until you start work by changing your visa to "Designated Activities (for persons with job offers)". However, you must apply to change your status of residence because the content of your activities differs from job hunting activities.

# Before Starting Work

## Employment environment in Japanese companies

For non-Japanese nationals working in Japan, labor related laws shall apply to the laborer to secure the same working conditions as a Japanese laborer.

At the same time, duties to enter and pay taxes towards insurance systems such as Roudou Hoken (labor insurance) or Shakai Hoken (social healthcare) become obligatory.

### Working Conditions

In principle, non-Japanese laborers in Japan shall be assured the same working conditions as Japanese laborers, including salary, working hours, retirement, and dismissal.

#### ① Equal treatment

An employer (companies, etc.) shall not engage in discriminatory treatment for working conditions based on the nationality of the laborer.

#### ② Specifying work conditions

An employer shall specifically state in writing the contract period, place of work, working hours, and other conditions upon establishing a work contract.

#### ③ Remuneration

An employer shall establish the salary and currency, and pay that amount to the laborer directly at least once per month. Also, regardless of nationality and gender, an employer cannot employ a person under the minimum salary. Moreover, taxes and insurance payment shall generally be deducted from salary before payment.

#### ④ Working hours, holidays, and leave

Working hours shall be up to 8 hours per day and up to 40 hours per week (however, exceptions exist depending on the structure of the industry or office). There are companies with varied working hours based on certain needs (working hours based on a week, month, or annual basis or flex time).

#### ⑤ Safety and health

An employer must work towards the prevention of work-related injuries, improving work environment and conditions, as well as conduct safety and health education and health checks for laborers in order to ascertain the safety and health of laborers.

### Shakai Hoken (social insurance) system

In principle, non-Japanese nationals are required to enter insurance systems such as Roudou Hoken (labor insurance) and Shakai Hoken (social insurance) if they are working in Japan.

#### ① Workers' accident compensation insurance

Insurance benefits for injuries, illnesses, disabilities, or death due to job-related causes or during the commute to work. Premiums shall be borne by the employer.

#### ② Unemployment insurance

Benefits for laborers in the event of loss of employment to provide for basic needs in order to facilitate reemployment.

#### ③ Health insurance

Lump-sum payments are paid to the insured to provide for basic needs of laborers and their families to cover medical expenses for sickness or injuries out of the workplace, childbirth, or death.

Premiums shall be borne by the employer and the insured equally.

#### ④ Welfare annuity insurance

Insurance benefits for the old age, disability, or death of the laborer.

Premiums shall be borne by the employer and the insured equally.

Non-Japanese laborers who have enrolled in welfare annuity insurance for 6 months or more are entitled to claim a Lump-Sum Withdrawal Payment within 2 years of returning to his or her home country.

### Taxation

Taxes imposed are the national "Income Tax" and the local "Municipal Tax".

The employer shall deduct (withhold) these taxes from the laborer's salary.

Moreover, non-Japanese laborers must settle tax obligations (unpaid taxes, etc.) for the year before returning to their home country.

#### ① Income Tax

Tax rates are imposed based on annual income between January and December, regardless of nationality.

Income tax shall be deducted from monthly salary based on estimated annual gross income.

Proper tax amounts shall be adjusted at the end of the year (year-end adjustment).

#### ② Municipal Tax

Taxes imposed by the local government of the region the laborer is registered under as of January 1 every year, regardless of nationality.

Tax amounts differ based on the previous year's income, the number of dependents, and other factors.

### Welfare Program

Welfare programs refer to various systems, facilities, services, and more provided in addition to salary by the company to the employee and his or her family.

Companies are legally obligated to pay into Shakai Hoken and Roudou Hoken as a part of this program, but there are other company-based benefits aimed to increase employee motivation.

① **Housing:** Rent subsidy, bachelor dorms, company housing, property accumulation savings, etc

② **Health and Leisure:** Management of hospitals, clinics, exercise spots, rest homes, and other facilities, health consultations, counseling, support for cultural and physical activities

③ **Other:** Monetary congratulations and condolences, provision of uniform and working clothes

Lately, various welfare programs have started using a point system, and more companies have started to adopt a "cafeteria plan" where you can choose the services you need within a certain amount of points.