



Articles of National Pension Law are described.  
(The Additional Article 9-3-2 of National Pension Law, The Additional Article 24 of Amendatory Law of 2004)

Articles of Employees' Pension Insurance Law are described.  
(The Additional Article 29 of Employees' Pension Insurance Law, The Additional Article 22 of Amendatory Law of 2000, The Additional Article 38 of Amendatory Law of 2004)

Articles of the law as the basis to decide your Lump-sum Withdrawal Payment are described.

Calculating formulas to decide the amount of payment are described.

(back)

(注意事項)  
Notes

- 1 脱退一時金額の算出根拠は次のようになっています。  
Your Lump-sum Withdrawal Payments amount was calculated according to the following bases:

該当条文 Applicable articles	算出根拠 Payments calculation bases
国民年金法附則第9条の3の2 Article 9-3-2, Supplementary provisions of the National Pension Act	① 最後に国民年金の保険料を納付した月が平成17年3月以前の期間に属する場合(基準月)欄に、「※」が記入されている方 If your last contribution was made for the month of March 2005 or earlier (you see asterisk * in "base month" in this case), we calculate your Payments amount based on: 国民年金の第1号被保険者期間に係る保険料納付済期間及び保険料半額免除期間(1/2相当の月数)に応じて定められた額 A fixed amount in accordance with your total coverage periods (months) under Category 1 insured period of National Pension system: number of full contribution paid months and half number of 1/2-contribution-exempt months
国民年金法平成16年改正法附則第24条 Article 24, Supplementary provisions of the Revised National Pension Act (2004)	② 基準月(最後に国民年金の保険料を納付した月)が平成17年4月から平成19年3月までの期間に属する場合 If your last contribution was made for the month between April 2005 and March 2007, we calculate your Payments amount based on: 基準月が属する月までの国民年金の第1号被保険者期間に係る保険料納付済期間、保険料4分の1免除期間(3/4相当の月数)、保険料半額免除期間(1/2相当の月数)、及び保険料4分の3免除期間(1/4相当の月数)に応じて定められた額 A fixed amount in accordance with your total coverage periods (months) under Category 1 insured period of National Pension system: number of full contribution paid months, 3/4 of 1/4-contribution-exempt periods, half of 1/2-contribution-exempt periods and 1/4 of 3/4-contribution-exempt periods
厚生年金保険法附則第29条 Article 29, Supplementary provisions of the Employees' Pension Insurance Act	③ 基準月(最後に国民年金の保険料を納付した月)が平成19年4月以降の期間に属する場合 If your last contribution was made for the month of April 2007 or later, we calculate your Payments amount based on: 上記②×(基準月の属する年度の国民年金の保険料額/平成17年度における国民年金の保険料額) The amount calculated by the base ② above × The monthly contribution amount of the fiscal year of your last payment month / The monthly contribution amount of the Fiscal Year 2005
厚生年金保険法附則第22条 Article 22, Supplementary provisions of the Revised Employees' Pension Insurance Act (2000)	④ 最後に厚生年金保険の被保険者資格を喪失した日の属する月の前月が平成15年3月以前の期間に属する場合 ("最終月)欄に「※」が記入されている方で、厚生年金保険の被保険者であった期間の全部が平成15年3月以前にある場合) If your last covered month (former month of the month your employment ended) is March 2003 and earlier: (if you see asterisk * in "Last coverage month", and all your coverage months belong to March 2003 and earlier)
厚生年金保険法平成16年改正法附則第38条 Article 38, Supplementary provisions of the Revised Employees' Pension Insurance Act (2004)	⑤ 最後に厚生年金保険の被保険者資格を喪失した日の属する月の前月が平成15年4月から平成17年3月までの期間に属する場合 ("最終月)欄に「※」が記入されている方で、厚生年金保険の被保険者であった期間の全部が平成15年3月以降にある場合) If your last covered month (former month of the month your employment ended) is between April 2003 and March 2005 (if you see asterisk * in "Last coverage month", and all your coverage months belong to March 2005 and earlier (excluding those under ④) above):
	⑥ 最終月(最後に厚生年金保険の被保険者資格を喪失した日の属する月の前月)が平成17年4月以降の期間に属する場合 If your last covered month (former month of the month your employment ended) is between April 2005 and later:

注意: 最終月が平成15年3月以前の期間に属する場合、「平均標準報酬額」欄には平均標準報酬月額(賞与を含めない平均月額)が記載されています。  
Note: One's "Average Standard Remuneration" for March 2005 and earlier is determined by one's monthly salary amount only: Due to the legislative change one's ASR for April 2003 and later includes bonus amount as well.

- 2 「所得税額および復興特別所得税額」欄は、所得税法第213条および復興財源確保法第28条の規定により源泉徴収された金額です。  
"Income Tax and Special Income Tax for Reconstruction" shows the Tax amount withheld from your Payments amount in accordance with Article 213 of the Income Tax Act and Article 28 of the Special Measures Act for the Reconstruction Funding After the Great East Japan Earthquake.
- 3 この通知書は所得税法第171条の規定による退職所得の選択課税をうけようとする際の添付書類として使用できます。  
なお、選択課税に関する問い合わせ先は、日本国内において最後に納税地であった場所を管轄する税務署です。  
This Notice may be used as supporting document for the purpose of Taxation on Retirement Income at the Taxpayer's Option under the Article 171 of the Income Tax Act. Should you need further information please contact the Japanese Tax office which covers your last Japanese address.
- 4 別に、「国民年金・厚生年金保険 脱退一時金送金通知書」により、あなたの預貯金口座に送金した日を通知します。  
By separate mail, you will receive "Notice of Remittance: Your Lump-sum Withdrawal Payments" which informs you of the date we remit your Payments to your nominated bank account.

1301 1018 057

Separately, we notify you of the date of remittance to your savings account through "a remittance notice of the National Pension / the Employees' Pension".

You can use this notice as an attached document for the selective taxation on retirement income.  
For inquiries of tax, please contact the tax office which has jurisdiction over your last workplace in Japan.

The tax amount withheld is shown in the column of "Income Tax".

# How to read the Notice of Lump-sum Withdrawal Payment (Remittance)

- The Notice of Lump-sum Withdrawal Payment (Remittance) contains the amount of payment, etc., for the person to whom the lump-sum payment was remitted.

(front)

国民年金・厚生年金保険 脱退一時金送金通知書  
Notice of the Lump-sum Withdrawal Payment (Remittance)

脱退一時金は、右記のとおり送金しましたので通知いたします。  
This is to notify you that your Lump-sum Withdrawal Payment from National Pension/Employees' Pension Insurance has been remitted as is shown on the right.

	支払額(円) Amount of Payment (yen)	所得税額及び復興特別所得税額(円) Income Tax and Special Income Tax for Reconstruction (Yen)	差引支払額(円) Net Payment (yen)
国民年金 National Pension			
厚生年金保険 Employees' Pension Insurance			
合計 Total			

日本年金機構  
Japan Pension Service

(〒168-8505 東京都杉並区高井戸西3-5-24)  
(3-5-24, Takaido-nishi, Suginami-ku, Tokyo 168-8505)

年 月 日  
Year Month Date

官署支出官  
厚生労働省 年金局 事業企画課長

Government Disbursement Officer:  
Director of Pension Service Planning Division, Pension Bureau, Ministry of Health, Labour and Welfare

(裏面の注意事項を読んでください)  
(See notes on the reverse side.)

The amount paid to you from the National Pension Fund.

The amount paid to you from the Employees' Pension Insurance Fund.

The total of the payments paid to you from the National Pension and Employees' Pension Insurance Fund.

The net payment remitted to you, the amount after deduction of income tax from the total payments from Employees' Pension Insurance.

The net payment remitted to you, the amount after deduction of income tax from the total payments from National Pension and Employees' Pension Insurance Fund.

Japan Pension Service  
3-5-24, Takaido-nishi,  
Suginami-ku, Tokyo 168-8505

(back)

(注意事項)  
Notes

金融機関への送金は、表面に記載された年月日より遅れます。  
The actual deposit of the payment to your bank account will be several days later than the date shown on the front.

この送金通知書は、受給者の方本人に日本円での支払額を通知するもので、この通知を金融機関に持参しても、これにより脱退一時金を受給することはできません。  
This Notice of the Remittance is to inform the beneficiary of the amount of payment in Japanese yen; financial institutions will not make the payment in exchange for the presentation of this Notice.

The actual deposit of the payment into your bank account will be sometime after the date shown on the front.

The purpose of this Notice of Remittance is to inform the beneficiary of the amount of payment in Japanese yen; it is not negotiable, and cannot be used as a claim for payment.