

令和 6 年 12 月 24 日

(照会先)

事業企画部

企画調整監 荒平 祥司

(電話直通 03-6892-0745)

経営企画部広報室

広報室長 清野 秀明

(電話直通 03-6897-8092)

報道関係者 各位

国際社会保障協会のグッドプラクティス賞コンテストで受賞 (ISSA Good Practice Award)

2024 年 12 月 3 日から 5 日まで開催された国際社会保障協会(ISSA)のアジア太平洋地域社会保障フォーラムにおいて、グッドプラクティス賞コンテストの結果が発表され、日本年金機構が応募した 3 件の取組が特別優秀賞、優秀賞に選出されました。

グッドプラクティス賞コンテストは、世界の社会保障運営機関等が加盟する ISSA により世界の 4 つの地域ごとに 3 年に一度開催され、加盟機関の実務運営向上に資する取組を表彰するものです。詳細は別紙をご覧ください。

[特別優秀賞]

- 国民年金保険料収納率向上のための取組
- 「この仕事はやめられるのでは」キャンペーン

[優秀賞]

- 国税等のデータを活用した適用対策

国際社会保障協会のグッドプラクティス賞コンテストで受賞 (ISSA Good Practice Award)

2024年12月3日から5日まで開催された国際社会保障協会(ISSA)のアジア太平洋地域社会保障フォーラムにおいて、グッドプラクティス賞コンテストの結果が発表され、日本年金機構が応募した3件の取組が特別優秀賞、優秀賞に選出されました。

グッドプラクティス賞コンテストは、世界の社会保障運営機関等が加盟するISSAにより世界の4つの地域ごとに3年に一度開催され、加盟機関の実務運営向上に資する取組を表彰するものです。今回は21カ国34機関から計187件の応募があり、グッドプラクティス賞、イノベーション賞が各1件、特別優秀賞が48件、優秀賞が122件選出されました。

コンテスト特別優秀賞の表彰状

(国民年金保険料収納率向上のための取組)



機関が受賞した取組

(賞名等は仮訳)

特別優秀賞

- 国民年金保険料収納率向上のための取組（別添1）
国民年金保険料の収納率向上に向けた、周知啓発、計画的な勧奨、納付方法拡充等の取組
- 「この仕事はやめられるのでは」キャンペーン（別添2）
業務効率改善や正確性向上に資する提案を全拠点から募集し、業務量削減につなげた取組

優秀賞

- 国税等のデータを活用した適用対策（別添3）
厚生年金保険未適用事業所の調査対象事業所把握に国税等のデータを活用した取組

ISSA グッドプラクティス総合ウェブサイト(英語) <https://www.issa.int/cfe/good-practices>

<ISSA の概要>

国際社会保障協会(ISSA)は、年金、医療、労災等の社会保障制度を運営する機関や政府部局等により構成される非営利国際機関です。ISSAは、世界の社会保障の発展のため、主に実務に関する情報の蓄積と提供、加盟機関の優れた取組に関する相互の情報交換を推進する様々な機会を提供しています。



INTERNATIONAL SOCIAL SECURITY ASSOCIATION
ASSOCIATION INTERNATIONALE DE LA SÉCURITÉ SOCIALE
ASOCIACIÓN INTERNACIONAL DE LA SEGURIDAD SOCIAL
INTERNATIONALE VEREINIGUNG FÜR SOZIALE SICHERHEIT

Good Practices in Social Security

Good practice in operation since: 2013

Initiatives to increase the contribution collection rate for the national pension

Certificate of Merit with Special Mention
ISSA Good Practice Award – Asia-Pacific competition 2024

Japan Pension Service (Nippon Nenkin Kiko)
Japan

Summary

Unlike many other countries, Japan's public pension system covers all people living in Japan. However, the contribution collection rate for the national pension system, which covers people aged 20 to 59 including agricultural workers, the self-employed, students and the unemployed, fell to 64.5 per cent in 2012 due to mistrust in the system.

In response to this challenging situation, the Japan Pension Service (JPS) made relentless efforts to build trust, strengthen public relations, educate the younger generation, support those who were not making contribution payments, develop effective plans and develop the infrastructure for contribution payment.

Especially in Okinawa prefecture, the contribution collection rate was particularly low because they had a unique culture and lifestyle, which were reflected in their values to the pension system, leading to a low level of payment compliance. To tackle this situation, a special project was launched that was tailored to the characteristics of the region.

Through organizational reforms and a series of targeted efforts, the contribution collection rate reached 80 per cent in 2022, a significant milestone since the JPS was established.

The issue or challenge

What was the issue or challenge addressed by your good practice? Please provide a short description.

In general, Japan's public pension system consists of two schemes: the national pension (NP) and the employee's pension insurance (EPI). While the EPI contributions are secured through payroll deduction, people insured under the NP must pay contributions themselves. Therefore, payment compliance is crucial.

However, the economy recession, the declining birth rate, the ageing population and the poor record management of the Social Insurance Agency – the predecessor to the JPS – led to concerns that Japan's pension system may not be sustainable. In addition, the unstable employment situation and uncertainty about the future economy made some people even more reluctant to pay their NP contributions, and the contribution collection rate dropped significantly.

This situation led to a widespread sense of insecurity, a decline in payment compliance, and concerns about future pension benefits, with the contribution collection rate reaching a record low of 64.5 per cent in 2012. In particular, the contribution collection rate in Okinawa prefecture was significantly lower than in other prefectures, falling to 44.4 per cent. Since individuals needed to pay for at least 300 months (amended to 120 months later on) to receive the NP benefits, improvement was urgently needed.

Addressing the challenge

What were the main objectives of the plan or strategy to resolve the issue or challenge? List and briefly describe the main elements of the plan or

strategy, focusing especially on their innovative feature(s) and expected or intended effects. If possible, cite at least one of the ISSA Guidelines that helped address the challenge.

To improve the NP contribution collection rate, it was essential to ease the public's concerns about the pension system and build public trust. The JPS regarded the contribution collection rate as a "barometer of public trust" in the JPS and the pension system and made concerted efforts to improve it.

Specific approaches:

- Restoring trust and promoting understanding in the NP system.

To increase public trust and promote understanding through community-based activities, the JPS strengthened cooperation with local companies and educational institutions. This involved publishing articles in informational magazines, providing pamphlets and holding pension seminars.

- Effective outreach.

To ensure the pension system's transparency and reliability, information dissemination was further enhanced by strengthening collaboration with local governments and public institutions.

- Awareness activities for younger generation.

To advocate the importance of the pension system to the younger generation and address their concerns about future pensions, the JPS held pension seminars targeted at students in universities and high schools and distributed videos via the social networking services (SNSs).

- Proactive support for non-payers.

To reduce the number of non-payers and enhance payment compliance, the JPS carried out proper guidance and awareness-raising activities based on an analysis of their characteristics.

- Effective planning and implementation.

- Action plans were developed based on non-payers' characteristics, such as age, income, and the number of months of non-payment.
- The importance of payment was emphasized through effective and efficient initiatives.
- Improvement was promoted through regular evaluation and revision of target groups.

- More options for contribution payments.

To improve convenience, payment methods were developed in cooperation with convenience stores, which are small retail shops offering a wide range of everyday items. New payment methods, such as internet banking and smartphone Apps, were also introduced to provide flexible payment options.

These approaches are in line with the *ISSA Guidelines on Contribution Collection and Compliance*, especially Guideline 3. Establishing a strategic plan, and Guideline 20. Fostering a strong culture of social security and contribution responsibility.

Targets to be achieved

What were the quantitative and/or qualitative targets or key performance indicators that were set for the plan or strategy? Please describe briefly.

The target was to increase the NP contribution collection rate to 80 per cent by enhancing payment compliance through the promotion of understanding about the public pension system:

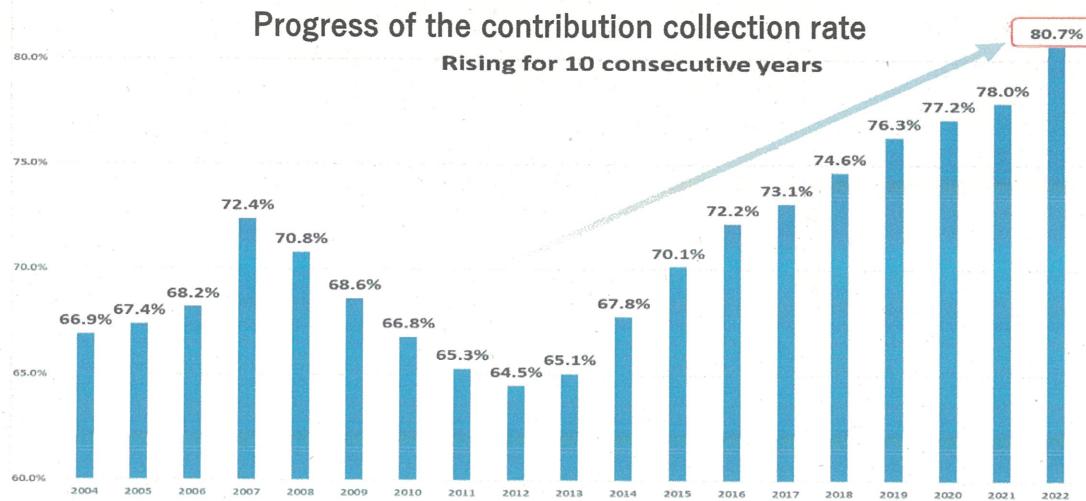
- To achieve this goal, a medium-term plan, an annual plan and specific action plans were formulated. The headquarters and branch offices nationwide worked together effectively and efficiently to achieve the goal, aiming to exceed the previous year's results every year.
- For Okinawa prefecture, where the contribution collection rate was particularly low, awareness-raising activities tailored to the region were developed. To increase the contribution collection rate, understanding of the NP system was promoted by providing information or through local events adapted to their culture and lifestyle.

The infrastructures for contribution payments were improved to increase the number of bank transfers and credit payments, taking into account the developments in cashless transactions and the growing need of the insured people.

Evaluating the results

Has there been an evaluation of the good practice? Please provide data on the impact and outcomes of the good practice by comparing targets vs actual performance, before-and-after indicators, and/or other types of statistics or measurements.

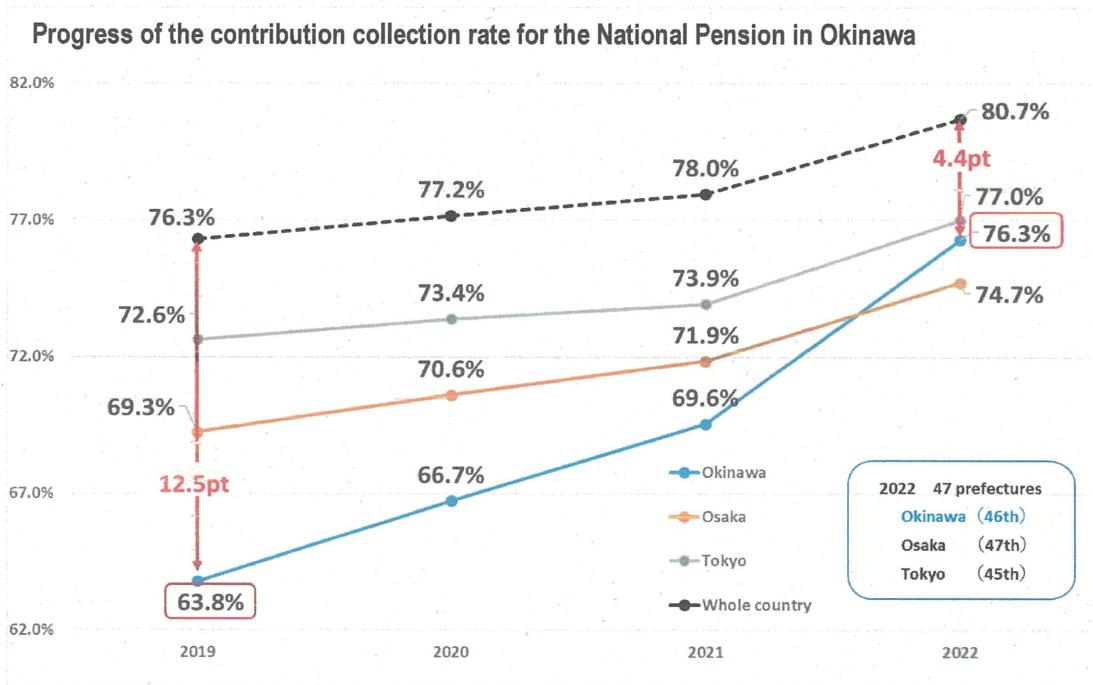
The NP contribution collection rate increased for 10 consecutive years since 2013, three years after JPS's establishment and reached 80 per cent in 2022.



Transition of the NP contribution collection rate:

- The “Okinawa Project” was launched in 2019 as a community-based approach to address a lack of awareness of payment compliance. This approach has successfully narrowed the gap between the contribution collection rate in Okinawa and the national average over the past four years since 2019. In 2022, the contribution collection rate in Okinawa prefecture reached 70 per cent, and the NP system has taken root in the prefecture through a regional approach.

Progress of the contribution collection rate for the National Pension in Okinawa



- The number of users of bank transfers and credit payments has increased through active outreach to newly insured persons of the national pension and those who paid in cash. In February 2023, new payment methods using smartphone Apps were introduced, which were used in 52,000 transactions in just two months.
- Bank transfer and credit card payment adoption rate:

	2018	2019	2020	2021	2022	Compared to the last 5 years
Bank transfer	34.6%	33.5%	33.9%	34.3%	34.2%	-0.4%
Credit card payment	37.0%	4.5%	5.5 %	6.5%	7.2%	+3.5%
Total	38.3%	38.0%	39.4%	40.8%	41.5%	+3.2%

Lessons learned

Based on the organization’s experience, name up to three factors that you consider as indispensable to replicate this good practice. Name up to three

risks that arose/could arise in implementing this good practice. Please explain these factors and/or risks briefly.

Key elements of good practice.

- Long-term planning and evaluation. The key to success is to have a mid-term plan every five years and an annual plan and monitor the progress through periodical evaluations.
- Enhance payment compliance and understanding. It is crucial to plan and implement awareness-raising activities that explain the NP benefits and the importance of the scheme in an understandable way.
- Community-based approach. Approaches that focus on issues specific to the region are essential to the success of the Okinawa project. Flexibility to adjust plans and adaptability to new challenges are necessary to respond quickly to changes in local and social conditions.

Risks that have arisen/will arise in the implementation of good practices.

- Insufficient budget. In long-term projects, a lack of sufficient budget may hinder the implementation of the plan.
- Systems failure. As the number of payments made through the multi-payment network* increases, users' payment behaviour may be affected if the prompt recovery system is not implemented in case of systems failure.

*Such a network connects financial institutions and agencies which are in charge of payment collection, such as public offices, local governments and private companies, via circuits. When public utility bills (telephone, gas bills, taxes, etc.) are paid to banks via internet by a payer using a PC, mobile phone, ATM and other channel, the notice of payment information is sent from the financial institution to the collection agency through the network.



INTERNATIONAL SOCIAL SECURITY ASSOCIATION
ASSOCIATION INTERNATIONALE DE LA SÉCURITÉ SOCIALE
ASOCIACIÓN INTERNACIONAL DE LA SEGURIDAD SOCIAL
INTERNATIONALE VEREINIGUNG FÜR SOZIALE SICHERHEIT

Good Practices in Social Security

Good practice in operation since: 2023

“Why don’t we skip this operation?”: Campaign to overhaul business operations by reflecting staff’s voices

**Certificate of Merit with Special Mention
ISSA Good Practice Award – Asia-Pacific competition 2024**

**Japan Pension Service (Nippon Nenkin Kiko)
Japan**

Summary

As part of its efforts to promote work-life balance in Japan, Japan Pension Service (JPS) launched a campaign to improve work efficiency and accuracy while reducing the workload by identifying operations performed without any clear goal and those that could be digitalized (in Japanese literally, “Why don’t we skip this operation?” campaign). The campaign team called for proposals to change business operations from all the JPS local offices nationwide.

It classified the proposals by topic and sequentially developed them as the new JPS initiatives. After their implementation, the team regularly conduct interview surveys to monitor them. Besides, it disseminated the campaign progress to all the JPS staff through internal communication channels, such as giving awards in assemblies attended by all the JPS senior management and local directors and publishing internal newsletters.

As of the end of May 2024, the JPS had developed 215 initiatives, which reduced (estimated) eight hours of workload per staff member per month and enhanced work efficiency. This campaign contributed to the work-life balance promotion by providing staff members with an opportunity to reflect on their own operation improvements, which led them to be more motivated.

The issue or challenge

What was the issue or challenge addressed by your good practice? Please provide a short description.

With the growing demand for a promotion of work-life balance in Japanese society, the JPS needed to transform itself to an organization where the staff members could enjoy both professional and private life by finishing their operations within regular working hours. This would retain staff members for a long period, leading to a stable business operation in the JPS.

Addressing the challenge

What were the main objectives of the plan or strategy to resolve the issue or challenge? List and briefly describe the main elements of the plan or strategy, focusing especially on their innovative feature(s) and expected or intended effects. If possible, cite at least one of the ISSA Guidelines that helped address the challenge.

To reduce workload while improving work efficiency and accuracy, the JPS started a campaign to identify operations performed without a clear goal and those that could be digitalized.

- Call for proposals. Based on the concept of “think and reform ourselves”, the campaign team called for proposals to change the operations from 330 JPS local offices nationwide from January to February 2023.

While its slogan “Campaign for every workplace” encouraged more staff members to participate in the campaign, the team disseminated the campaign information as follows:

- The JPS President spread out information about the campaign and its aim through an internal newsletter available to all the JPS staff.
- The JPS headquarters published the directive to call for proposals.
- The campaign team visited local offices to encourage the staff to submit their ideas.

As a result, the campaign team received 2,353 proposals.

- Realization of the proposals.
 - 2,353 proposals submitted varied from minor changes of business processes to systems updates for digitalized operations to improve work efficiency.
 - * The JPS President actively engaged in the campaign from the early stage by checking all proposals and instructing the team how to deal with.
 - For project efficiency, the campaign team categorized 2,353 proposals into 398 topics to be examined by unifying a certain number of similar proposals.
 - At the headquarters, the team requested each department in charge to set up schedules for realizing respective proposed topics. Then, each department sequentially began developing new initiatives to reduce workload and improve work efficiency.
 - Project progress was reported regularly at cross-organizational meetings attended by senior management and headquarters departments in charge.
 - The campaign team shared a list of the implemented initiatives on an intranet available to all the JPS staff so that local offices can understand the benefit of the campaign. The list was updated each time a topic has developed into a new initiative, allowing local offices to check the campaign’s progress and results.
 - Even after the implementation of the new initiatives, the campaign team periodically monitored them through interview surveys to local offices and questionnaire on the intranet, which evaluated the following criteria:
 - Are the initiatives carried out in all the JPS offices?
 - Are they effective enough?
 - Are further improvements needed?
- Award and measures dissemination.
 - Excellent proposals that were “particularly beneficial for workload reduction”, “effective in broader operational areas” and “with excellent ideas” were awarded in assemblies attended by all the JPS senior management and local directors (15 proposals in May and 16 in November 2023).
 - To increase the transparency of the process for developing initiatives and foster a sense of unity between the local offices and the headquarters, the campaign team published internal newsletters featuring staff who submitted good proposals, the headquarters’ efforts to develop the new initiatives, and motivated local offices that submitted many proposals.

These approaches are in line with the *ISSA Guidelines on Good Governance*, especially:

- Guideline 15. Communicating with stakeholders;
- Guideline 19. Keeping stakeholders informed;
- Guideline 22. The management of stakeholder initiatives; and
- Guideline 24. Leadership and innovation in the institution.

Targets to be achieved

What were the quantitative and/or qualitative targets or key performance indicators that were set for the plan or strategy? Please describe briefly.

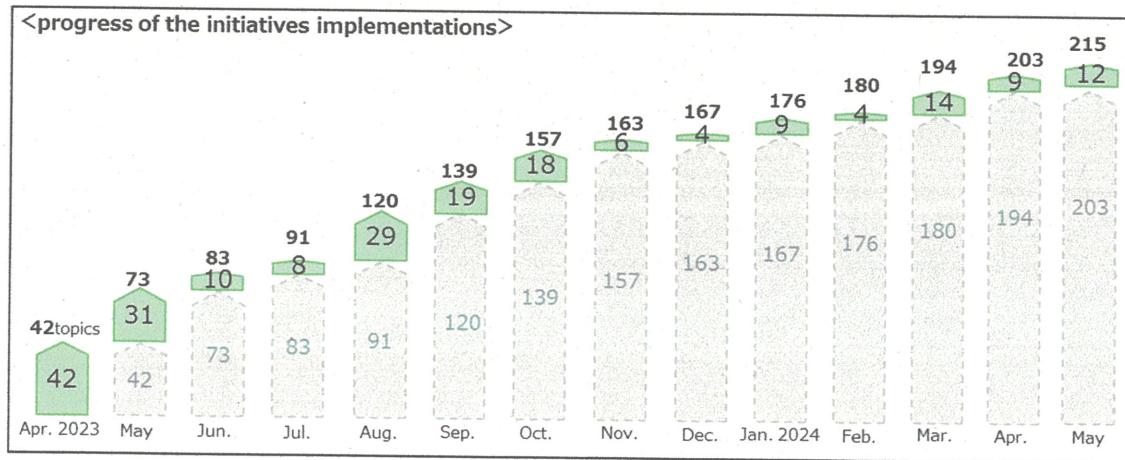
- Improvement of work efficiency by overhauling the operations, allowing staff members to understand the benefit of the campaign and to become more motivated.
- Reduction in overtime work and increase in the number of days taken as annual leaves.

Evaluating the results

Has there been an evaluation of the good practice? Please provide data on the impact and outcomes of the good practice by comparing targets vs actual performance, before-and-after indicators, and/or other types of statistics or measurements.

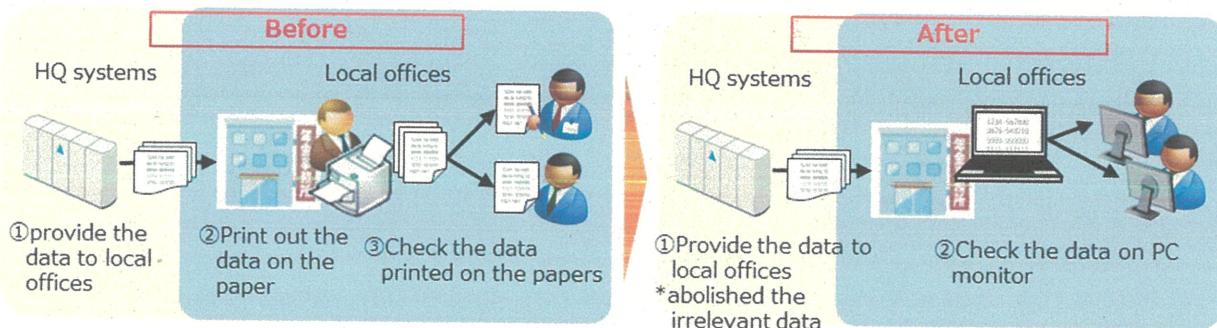
Campaign progress:

- From April 2023 to May 2024, among 398 topics classified from 2,353 proposals, the JPS set up the schedule to implement 215 initiatives. The campaign team and headquarters departments in charge would continue to tackle the remaining topics, which would take mid or long term to accomplish, such as the update of information technology (IT) systems and cooperation with external organizations.



- Example of the initiatives.

Topic	Operation	Proposal	Improvement
Electronic output of operational transaction and statistical data	JPS headquarters provided various data of daily transactions and statistics. To check them, local offices needed to print out the data on paper by special printer.	Provided the date without need of printing-out. Stopping providing irrelevant data for the operations.	Systems reform for staff to check 485 data on the PC monitor. Abolishment of 62 types of irrelevant data.



Improvement through the project.

- 215 proposed topics from small changes such as abolishment of unnecessary reports to large-scale changes that needed systems update, overhauling many operations, which would reduce (estimated) eight hours of workload per staff per month.

Also, local offices evaluated that digitalization contributed to more accurate and efficient operation by abolishing manual works. From fiscal year (FY) 2019 to FY 2023, various efforts to promote work-life balance, including this campaign, have reduced overtime work by almost 50 per cent while the number of annual leaves taken steadily increased by 20 per cent. The campaign has developed a better workplace for the JPS staff.

- Status of overtime work (regular staff).

	FY2019	FY2020	FY2021	FY2022	FY2023	From FY2019 to FY2023
Manager	31.5 h	30.7 h	31.2 h	23.3 h	15.5 h	-51 %
Regular staff	19.9 h	18.3 h	16.3 h	13.7 h	9.1 h	-54 %

- Average days taken as annual leaves.

FY2019	FY2020	FY2021	FY2022	FY2023	FY2019–FY2023
12.7 days	12.8 days	14.6 days	15.3 days	15.2 days	+20 %

- According to the questionnaire, 85.6 per cent of the local offices evaluated that the campaign initiatives reduced the workload.

Positive impact on staff members in local offices.

- This campaign overhauled operations, increased work efficiency and motivated staff members by providing them with an opportunity to reflect on their own work improvements. The comments below show the positive impacts on staff members in local offices.
 - A director: “Making a poorly planned proposal would have wasted our time. I encouraged all my staff to discuss thoroughly and work together as a team.”
 - A director: “We examined the rules and procedures to consider how to work efficiently. This has deepened our knowledge and understanding of our work further.”
 - A manager: “It was a good chance for us to build fundamental improvements by reflecting on our routine operations.”
 - A staff member: “I am glad that the JPS headquarters even adopted a small proposal I voiced.”
 - A staff member: “Digitalization of the operations increased our work efficiency, giving us more time to focus on other operations.”

Lessons learned

Based on the organization's experience, name up to three factors that you consider as indispensable to replicate this good practice. Name up to three risks that arose/could arise in implementing this good practice. Please explain these factors and/or risks briefly.

- Essential elements.

- Proactive commitment of the senior management to communicate a strong message that the whole organization tackles the campaign by overhauling the operations to promote the work-life balance.
- Staff members in local offices who agreed with the message above and submitted the proposals based on the campaign principal “think and reform ourselves”.
- The campaign team which advanced initiatives smoothly and speedily by classifying a great quantity of 2,353 proposals into 398 topics, encouraging persistently the headquarters departments in charge to develop the initiatives, and reporting periodically the campaign progress in inter-organizational meetings attended by the senior management and the headquarters departments in charge.

These three elements have contributed to the process for the following operation overhauling, leading to a work-life balance promotion: collection of beneficial proposals, support for initiatives development, and dissemination of the updates via various internal communication channels.

- Potential risks.

- Shortage of time and resources for staff both in local offices and headquarters due to a busy work schedule may cause an insufficient number and quality of proposals submitted by local offices, as well as delayed initiatives development in the headquarters departments in charge.
 - To mitigate the risks, it would be indispensable for the senior management's strong commitment to encouraging staff members and the campaign team's management

to follow up persistently the progress of each initiative and report it periodically in the meetings.

- Certain initiatives may take longer time to implement due to systems update and legislative amendments.
 - The JPS has internally shared the value of steady work on the campaign. Besides, if an initiative or service takes much longer time to be realize entirely, an alternative with the same purpose would be immediately implemented to reduce the risks.



INTERNATIONAL SOCIAL SECURITY ASSOCIATION
ASSOCIATION INTERNATIONALE DE LA SÉCURITÉ SOCIALE
ASOCIACIÓN INTERNACIONAL DE LA SEGURIDAD SOCIAL
INTERNATIONALE VEREINIGUNG FÜR SOZIALE SICHERHEIT

Good Practices in Social Security

Good practice in operation since: 2015

Initiatives of coverage extension using national tax and other data

Japan Pension Service (Nippon Nenkin Kiko)
Japan

Summary

The Japan Pension Service (JPS) promotes the coverage of the Employees' Pension Insurance (EPI) by conducting investigations and providing appropriate guidance for workplaces that are not covered and their employees. In order to identify the workplaces subject to investigation, the JPS has requested and received data from the National Tax Agency (NTA) since 2015.

The process involves the identification of such workplaces based on the data of employees whose taxes are deducted from the salaries. Then the 290 JPS branch offices across the country provide enrolment guidance through letters, phone calls and visits. As a result, the number of covered workplaces has increased from 1.97 million in 2015 to 2.69 million in 2023. In addition, the number of insured employees has also increased from 36.9 million to 41.6 million.

The issue or challenge

What was the issue or challenge addressed by your good practice? Please provide a short description.

Employers must follow procedures to enrol their employees in the EPI when they establish a business and start paying wages. While many employers did follow the right procedures, a certain number of workplaces remained uncovered, either intentionally or for other reasons, and it was seen as an issue to address. As of March 2015, 2 million employees were estimated to be not insured by the EPI. The challenges for the JPS were to grasp the workplaces' actual conditions and to ensure the coverage of their employees.

Addressing the challenge

What were the main objectives of the plan or strategy to resolve the issue or challenge? List and briefly describe the main elements of the plan or strategy, focusing especially on their innovative feature(s) and expected or intended effects. If possible, cite at least one of the ISSA Guidelines that helped address the challenge.

Efficient and accurate identification of the workplaces to investigate is the most essential element, and using the data from other institutions is very effective for this purpose.^{1*}The JPS has used the data of unemployment insurance since 2002 to identify workplaces subject to investigation.

Since 2015, data has also been provided by the NTA, which provides more information of the residents in Japan. The JPS cross-referenced the NTA's data on workplaces deducting taxes from their employee's salaries with the JPS's own database to identify those not covered by the EPI. Based on this data, 290 JPS branch offices across the country conducted enrolment guidance,

¹*Related to the *ISSA Guidelines on Error, Evasion and Fraud in Social security Systems*, (particularly Guideline 36. Data sharing outside the social security system, between national institutions and other public services, and Guideline 37. Data sharing with foreign social security institutions to prevent the risk of error, evasion and fraud).

focusing on those workplaces with larger number of employees (e.g., five or more employees) under the progress management by the JPS headquarters. Particularly difficult cases, where employers stubbornly refused the coverage, were handled on a case-by-case basis by the headquarters' special task force, which conduct on-site investigation.

Targets to be achieved

What were the quantitative and/or qualitative targets or key performance indicators that were set for the plan or strategy? Please describe briefly.

The number of workplaces subject to investigation, confirmed by using data from the NTA, was approximately 0.97 million as of March 2015. Later, additional workplaces were identified, bringing the total to 1.59 million. To increase the number of covered workplaces and insured persons through confirmation of the workplaces' actual state, investigation and enrolment guidance, the JPS aimed at decreasing the number of uncovered workplaces and uninsured employees.

Evaluating the results

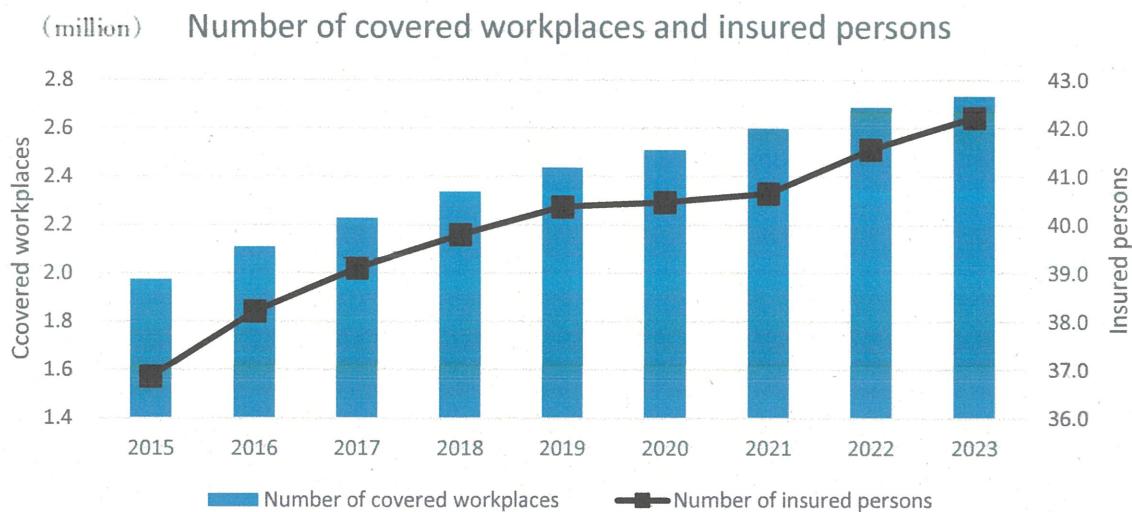
Has there been an evaluation of the good practice? Please provide data on the impact and outcomes of the good practice by comparing targets vs actual performance, before-and-after indicators, and/or other types of statistics or measurements.

As of March 2015, there were approximately 0.97 million targeted workplaces for investigation identified by utilizing the NTA data, and the number was since added to, bringing the total to roughly 1.59 million. However, through efforts such as enrolment guidance, the number reduced to 0.17million as of September 2023.

[Number of workplaces subject to investigation identified from NTA data]

FY	2015	2016	2017	2018	2019	2020	2021	2022	2023
Number of workplaces	973,531	513,332	421,377	361,481	276,960	207,060	185,385	168,803	168,797

As a result, from 2015 to 2023, the number of covered workplaces has increased by 757,000, and the number of insured persons also increased by 5.36 million.



Lessons learned

Based on the organization's experience, name up to three factors that you consider as indispensable to replicate this good practice. Name up to three risks that arose/could arise in implementing this good practice. Please explain these factors and/or risks briefly.

Key factors:

- Data from other agencies is beneficial in identifying workplaces subject to investigation. Such targeting advances the investigation efficiently.
- Once employers are instructed to enrol their employees in the EPI, they should be followed up until they complete the necessary procedures. If they attempt to evade the documents submission or repeatedly request an extension of the deadline for the procedures, firm action such as re-investigating and proceeding an ex-officio enrolment must be taken to maintain fairness.
- Continuous efforts should be made to offer effective advice and guidance about the pension system in detail until employees and the employers agree to be enrolled.

Risks that have arisen/will arise in the implementation of good practice:

- Since both employees and employers must pay contributions, sometimes employees leave the company to avoid paying contributions. To prevent such actions, it is necessary to communicate the benefits of the EPI in advance.