EXHIBIT VII

Table 9 - Tokyo: Average Purchases of Staple Food in Each Occupation

Occupation	Calories Per Person Per Day			Percent in Black Market	Total Expenditures Per Person Per Month for Staples
	Total	Official	Black-market		
Wage earners and salaried personnel	1,392	982	410	29.5	366
Salaried professionals and officials	1,430	1,014	416	29.1	371
Self-employed	1,386	1,016	369	26.7	416
Unclassified	1,295	967	328	25.3	300
Average	1,388	994	394	28.4	373

EXHIBIT VII

Table 10 - Tokyo: Average per Person Purchase of Rice and Sweet Potatoes in Each Occupation During November 1947

Occupation	Quantities Purchased per person (kg)				Expenditures per person (yen)			
	Rice		Sweet Potatoes		Rice		Sweet Potatoes	
	Total	Percent Black Market	Total	Percent Black Market	Total	Percent Black Market	Total	Percent Black Market
Wage earners and salaried personnel	6.01	16.3	14.53	37.0	185.55	59.4	104.50	65.3
Salaried professionals and officials	6.10	12.6	14.70	42.3	161.59	51.1	116.78	70.1
Self-employed	6.29	24.5	13.39	30.2	247.50	71.2	85.50	56.3
Unclassified	6.10	13.0	11.62	32.4	167.43	52.6	80.32	61.2
Average	6.10	17.7	14.02	35.8	196.95	62.1	99.28	63.8

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Table 11 - Tokyo: Average Per Person Non-Staple Food Expenditures in Each Occupation

Occupation	No. of Persons	Non-Staple Food Expenditures Per Person							
		Total		Fish		Vegetables		Others	
		Expend. ¥	Percent Unrationed	Expend. ¥	Percent Unrationed	Expend. ¥	Percent Unrationed	Expend. ¥	Percent Unrationed
Wage earners and pay laborers	1,618	590	91.6	142	85.9	97	95.5	351	92.8
Salaried professionals	407	518	89.8	119	83.5	89	94.1	310	91.0
Self-employed	792	625	92.4	148	87.0	98	95.6	379	93.7
Others	244	564	91.0	127	85.4	79	94.6	358	92.2
Average	3,061	588	91.6	139	85.9	95	5.3	354	92.8

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Table 12A - Tokyo: Average Per Person Expenditures for Major Cities by the Number of Persons Per Family Gainfully Employed

Number Employed Per Family	Number of Families	Expenditures by Major Categories (in yen)							
		Total	Food			Clothing	Fuel & Light	Housing	Miscellaneous
			Total	Staple	Non-Staple				
0	31	1534	967	348	621	111	77	105	274
1	421	1568	1009	380	628	156	87	72	245
2	130	1395	900	365	535	130	83	61	221
3	54	1491	902	402	500	171	79	76	264
4	19	1313	848	331	517	156	55	58	196
5	3	1459	1086	381	705	210	8	29	315
6	1	1693	1162	464	729	202	30	39	229
Total	695	1503	962	374	589	149	82	70	240

EXHIBIT VII

Table 12B - Tokyo: Percent Distribution of Average Per Large Expenditures for Major Categories by the Number of Persons per Family Gainfully Employed

No. Employed Per Family	No. of Persons Per Family	Total	Food			Clothing	Light & Fuel	Housing	Misc.
			Total	Staple	Non-Staple				
0	3.83	100.0	63.0	27.7	40.3	7.3	5.0	6.8	17.9
1	4.24	100.0	64.4	24.3	40.1	9.9	5.5	4.6	15.6
2	5.08	100.0	64.5	26.2	38.3	9.3	6.0	4.4	15.8
3	5.82	100.0	60.5	27.0	33.5	11.4	5.3	5.1	17.7
4	7.32	100.0	64.6	25.2	39.4	11.9	4.2	4.4	14.9
5	7.00	100.0	74.4	26.1	48.3	1.4	0.6	2.0	21.6
6	9.00	100.0	70.5	24.7	43.1	11.9	1.8	2.3	13.5
Total	4.64	100.0	64.0	24.9	39.1	9.9	5.5	4.6	16.0

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Table 13 - Tokyo: Distribution of Families, Persons and Expenditures by the Number of Persons Per Family Gainfully Employed

No. of Earners Per Family	Families		Persons		Expenditures	
	Number	Percent	Number	Percent	Yen	Percent
0	31	4.7	119	3.9	182,620	3.9
1	421	63.9	1786	58.3	2,799,710	61.3
2	130	19.7	672	22.0	921,364	18.9
3	54	8.2	315	10.3	468,806	10.1
4	19	2.9	139	4.5	182,673	3.9
5	3	0.5	21	0.7	30,628	0.7
6	1	0.1	9	0.3	15,236	0.3
Total	659	100.0	3061	100.0	4,601,037	100.0

Table 17 - Tokyo: Distribution of Families by Expenditure Level and by Size of Family (Family as Unit)

Expenditure Level	Total	Number of Families Size of Families 2	3	4	5	6	7	8	9	10	11
Under 2000	12	9	3						1		
2000 - 2999	51	23	18	4	3	1	1				
3000 - 3999	90	20	30	17	11	5	2	4		1	
4000 - 4999	90	13	13	22	20	13	5	3	1		
5000 - 5999	96	9	20	25	18	12	4	5	3		
6000 - 6999	72	2	7	15	26	14	6		2		
7000 - 7999	56	4	10	11	13	7	7	4			
8000 - 8999	42	1	5	10	7	8	8	1	2	2	
9000 - 9999	32	1		7	6	8	5	1	3	1	
10000 -10999	31	1	6	9	6	3	3	2			1
11000 -11999	20	2	1	3	4	6		3		1	1
12000 -12999	20			3	4	7	4	1	1		
13000 -13999	10		2	1	2	1	4				
14000 -14999	6					3	1	1		1	
15000 -15999	10		2	1		2	2	1	1	1	
16000 over	21	1	1	2	4	4	4	3		2	
Total number of families	659	86	118	130	124	94	56	29	14	7	1
Average per family expenditure (yen)	6982	4,225	5,540	6,681	7,151	8,527	9,399	9,188	7,745	16,455	10,853

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Table 19 - Tokyo: Distribution of Families by Expenditure Level and Occupation
(Family as Unit)

Expenditure Level	Total	Number of Families			
		Occupation			
		Wage Earners and Clerks	Salaried Professionals and Officials	Self-Employed	Unclassified
Under 2000	12	5	1	3	3
2000 - 2999	51	28	9	8	6
3000 - 3999	90	56	14	12	8
4000 - 4999	90	49	10	23	8
5000 - 5999	96	50	14	22	10
6000 - 6999	72	40	12	16	4
7000 - 7999	65	33	8	12	3
8000 - 8999	42	25	7	5	5
9000 -9999	32	16	4	10	2
10000 -10999	31	12	3	13	3
11000 -11999	20	13	2	3	2
12000 -12999	20	9	3	8	
13000 -13999	10	3		5	2
14000 -14999	6	2	2	2	
15000 -15999	10	5	1	3	1
16000 - & over	21	9	1	11	
Total Number of Families	659	355	91	156	57
Average per family expenditure	8982	6671-	5446	8324	6099

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Table 21 - Tokyo: Distribution of Families by Expenditure Level and by Number of Persons Gainfully Employed (Family as Unit)

Expenditure Level	Total	Number of Families						
		Number of Persons per Family Gainfully Employed						
		0	1	2	3	4	5	6
Under 2000	12	2	7	3				
2000 - 2999	51	2	44	4		1		
3000 - 3999	90	5	64	18	3			
4000 - 4999	90	4	61	19	3			
5000 - 5999	96	7	61	19	4	5		
6000 - 6999	72	3	41	15	12	1		
7000 - 7999	56	1	33	11	3	2	2	
8000 -8999	42	3	24	13		2		
9000 - 9999	32		20	7	4	1		
10000 -10999	31	1	21	6	2	1		
11000 -11999	20	2	10	5	2	1		
12000 -12999	20		9	3	6	2		
13000 -13999	10	1	2	4	2	1		
14000 -14999	6		2	1	2		1	
15000 -15999	10		7	1	1			1
16000 over	21		13	3	3	2		
Total number of families	659	31	421	130	54	19	3	1
Average per family expenditure (yen)	7056	5891	6767	7087	8582	9614	10209	15235

Table 23 - Tokyo: Average Per Family Expenditure in Each Occupation by the Size of the Family (Family as Unit)

Number of Persons per Family	Total No. of		Number of Families and Expenditures							
			Wage Earners and Clerks No. of		Salaried Professionals and Officials No. of		Self Employed No. of		Unclassified No. of	
	Fam.	Exp.	Fam.	Exp.	Fam.	Exp.	Fam.	Exp.	Fam.	Exp.
2	86	4225	45	4258	10	4269	17	4660	14	3560
3	118	5540	67	4768	14	4344	28	7385	9	7401
4	130	6681	72	6634	27	6299	21	7498	10	6336
5	124	7151	71	7324	18	6954	26	7250	9	5900
6	94	8527	50	8596	11	8370	27	8726	6	7338
7	56	9399	26	9104	8	9757	15	10291	7	8172
8	29	9188	15	7466	2	5829	12	11900		
9	14	7745	8	8292	1	6067	4	6549	1	9829
10	7	16455	1	14746			5	19345	1	3714
11	1	10853					1	10853		
Total no. of families	659		355		91		156		57	
Average per family expenditure		6982		5671		6446		8324		6099

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Table 25A - Tokyo: Average Per Family Expenditure for Each Occupation by the Number of Persons in the Family Gainfully Employed

Number of Employed per Family	Expenditure per Family (in yen)				
	Total	Wage Earners and Salaried Personnel	Salaried Professionals and Officials	Self-Employed	Unclassified
0	5891	8575		5472	5825
1	6650	6424	5726	8145	5638
2	7087	6987	7246	7084	8229
3	8682	6950	9243	10568	6250
4	9614	7851	8242	11318	13136
5	10290	11418		7796	
6	15236	15236			
Total	6982	6671	6446	8324	6099

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Table 25B - Tokyo: Distribution of Families Between Occupational Groups by the Number of Persons in Family Gainfully Employed

Number of Employed Per Family	Total	Number of Families			
		Occupation			
		Wage Earners and Salaried Personnel	Salaried Professionals and Officials	Self-Employed	Unclassified
0	31	1		2	28
1	421	245	63	91	22
2	130	74	16	35	5
3	54	23	11	19	1
4	19	9	1	8	1
5	3	2	-	1	-
6	1	1	-	-	-
Total	659	355	91	156	57

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Table 26 - Tokyo: Average Expenditures of Families of Four Persons for Major Categories

Expenditure Level	Number of Families	Expenditures Per Family by Major Categories (in yen)								
		Total	Food			Clothing	Light & Fuel	Housing	Misc.	Percent of Food
			Total	Staple	Non-Staple					
2000 - 2999	4	2851	2196	813	1383	42	156	71	387	77.0
3000 - 3999	17	3586	2521	801	1721	168	302	159	435	70.3
4000 - 4999	22	4477	3095	1079	2016	239	273	237	634	69.1
5000 - 5999	23	5450	3634	1328	2306	392	436	198	790	66.6
6000 - 6999	15	6544	3857	1493	2364	577	616	139	1355	58.9
7000 - 7999	11	7325	5287	1880	3407	465	380	237	956	72.2
8000 - 8999	10	8466	5457	2315	3142	536	438	733	1300	64.4
9000 - 9999	7	9459	5555	2275	3280	968	360	807	1769	58.7
10000 -10999	9	10344	7330	3191	4139	738	635	276	1365	70.9
11000 -11999	3	11452	6722	2756	3966	738	932	1728	1337-	58.7
12000 -12999	3	12375	7988	2863	5125	798	564	130	2895	64.5
13000 -13999	1	13934	8287	1628	6650	3157	212	102	2176	59.4
14000 -14999	-	-	-	-	-	-	-	-	-	0
15000 -15999	1	15793	11071	2214	8857	3360	115	15	1231	70.1
16000 over	2	18643	9348	4172	5176	2918	1540	605	4232	50.2
Total	130	6681	4371	1644	2727	523	436	316	1035	65.4

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Table 27 - Tokyo: Percent Distribution of Families and Expenditures for Families of Four Persons

Expenditure Level	Families			Expenditures		
	No.	Percent Level	Percent Cumulative	Yen	Percent Level	Percent Cumulative
2000 - 2999	4	3.1	3.1	11405	1.3	1.3
3000 - 3999	17	13.1	16.2	80956	7.0	8.3
4000 - 4999	22	16.9	33.9	98487	11.3	19.6
5000 - 5999	25	19.2	52.3	135596	15.7	25.3
6000 - 6999	15	11.5	63.8	98163	11.3	46.6
7000 - 7999	11	8.5	72.3	80579	9.3	55.9
8000 - 8999	10	7.7	80.0	84654	9.8	65.7
9000 -9999	7	5.4	85.4	66208	7.6	73.3
10000 -10999	9	6.9	92.3	93096	10.7	84.0
11000 -11999	8	2.3	94.6	34356	4.0	88.6
12000 -12999	3	2.3	96.9	37126	4.3	92.3
13000 -13999	1	0.8	97.7	13934	1.6	93.9
14000 -14999	-	-	-	-	-	-
15000 -15999	1	0.6	98.5	15792	1.8	95.7
16000 and over	2	1.5	100.0	37285	4.3	100.0
Total	130	100.0		868527	100.0	

Table 29A - Tokyo: Per Person Purchases of Rice and Sweet Potatoes by Families of Four Members

Expenditure Level (Per Family)	Rice (per person)				Sweet Potato (per person)			
	Quantity		Expenditure		Quantity		Expenditure	
	Total	Percent in Black Market	Total	Percent in Black Market	Total	Percent in Black Market	Total	Percent in Black Market
	kg	%	¥	%	kg	%	¥	%
0 - 1999	-	-	-	-	-	-	-	-
2000 - 2999	4.8	1.3	83	15.8	13.2	12.3	74	38.6
3000 - 3999	5.3	1.7	91	11.7	12.4	16.0	70	42.6
4000 - 4999	5.9	7.3	129	36.3	16.2	27.4	77	46.3
5000 - 5999	6.1	13.3	163	50.5	12.1	31.0	80	58.8
6000 - 6999	6.4	15.4	186	56.8	15.8	34.1	101	59.2
7000 - 7999	6.6	23.0	256	70.5	17.5	40.4	123	70.9
8000 - 8999	5.5	30.1	214	72.5	16.1	45.9	164	76.4
9000 - 9999	7.1	35.2	347	80.0	15.3	58.5	145	82.4
10000 -10999	8.0	36.3	368	79.5	17.8	50.3	180	80.3
11000 -11999	5.2	53.2	350	89.7	11.4	32.9	96	68.0
12000 -12999	6.9	60.2	517	92.1	11.5	43.5	106	75.8
13000 -13999 1/	2.8	36.4	304	91.4	6.3	44.0	59	76.3
14000 -14000	-	-	-	-	-	-	-	-
15000 -15999	8.0	65.6	498	91.7	8.8	-	35	-
16000 and over 1/	11.1	46.1	707	87.3	20.8	11.5	106	30.7
Average	6.21	19.9	208	64.1	14.7	33.6	103	63.4

1/ Probably reporting errors in small sample of these expenditure levels.

EXHIBIT VII

Tokyo:
Table 29 B - Percent Distribution of Black Market Purchases of Rice and Sweet Potato by Families of Four Members

Expenditure Level (Per family)	No. of Persons		Rice (In Percent)				Sweet Potato (In Percent)			
			Quantity		Expenditure		Quantity		Expenditure	
	% at Expend. Level	Cumulative	% at Level	Cumulative	% at Level	Cumulative	% at Level	Cumulative	% at Level	Cumulative
0 - 1999	-	-	-	-	-	-	-	-	-	-
2000 - 2999	3.1	3.1	0.2	0.2	0.3	0.3	1.0	1.0	1.3	1.3
3000 - 3999	13.1	16.2	0.9	1.1	1.1	1.4	5.3	6.3	6.0	7.3
4000 - 4999	16.9	33.1	5.9	7.0	6.0	7.4	15.2	21.5	9.1	16.4
5000 - 5999	19.2	52.3	12.6	19.6	11.8	19.2	14.6	36.1	13.9	30.3
6000 - 6999	11.5	63.8	9.2	28.8	9.2	28.4	12.6	48.7	10.5	40.8
7000 - 7999	8.5	72.3	10.4	39.2	11.4	39.8	12.1	60.8	13.1	53.9
8000 - 8999	7.7	80.0	10.5	49.5	8.9	48.7	11.5	72.3	14.7	68.6
9000 - 9999	5.4	65.4	10.9	60.4	11.2	59.9	9.8	82.1	9.8	78.4
10000 - 10999	6.9	92.3	15.4	76.8	15.2	75.1	12.6	94.7	15.2	93.6
11000 - 11999	2.3	94.6	5.1	81.9	5.4	80.5	1.6	96.5	2.3	95.9
12000 - 12999	2.3	96.9	7.8	89.7	8.2	88.7	2.3	98.8	2.6	98.7
13000 - 13999	0.8	97.7	0.6	90.3	1.6	90.3	0.4	99.2	0.5	99.2
14000 - 14999	-	-	-	-	-	-	-	-	-	-
15000 - 15999	0.8	98.5	3.3	93.6	2.6	92.9	-	-	-	-
16000 & over	1.5	100.0	6.4	100.0	7.1	100.0	0.8	100.0	0.8	100.0

EXHIBIT VII

Tokyo:

Table 29 C - Percent Distribution of Total Purchases of Rice and Sweet Potato by Families of Four Members

Expenditure Level (Per Family)	No. of Persons		Rice (in Percent)				Sweet Potato (in Percent)			
			Quantity		Expenditure		Quantity		Expenditure	
	% at Expend. Level	Cumulative	% at Level	Cumulative	% at Level	Cumulative	% at Level	Cumulative	% at Level	Cumulative
0 - 1999	-	-	-	-	-	-	-	-	-	-
2000 - 2999	3.1	3.1	2.4	2.4	122	1.2	2.8	2.8	2.2	2.2
3000 - 3999	13.1	16.2	11.2	13.6	5.7	6.9	11.1	13.9	8.9	11.1
4000 - 4999	16.9	33.4	16.2	29.8	10.5	17.4	18.7	32.6	12.5	23.6
5000 - 5999	19.2	52.3	18.9	48.7	15.0	32.4	15.8	48.4	15.0	38.6
6000 - 6999	11.5	63.8	11.9	60.6	10.3	42.7	12.4	60.8	11.2	49.8
7000 - 7999	8.5	72.3	9.0	69.6	10.4	53.1	10.1	70.9	11.7	61.5
8000 - 8999	7.7	80.0	6.8	76.4	7.9	61.0	8.5	79.4	12.8	73.7
9000 - 9999	5.4	85.4	6.2	82.6	9.0	70.0	5.6	85.0	7.5	81.2
10000 - 10999	6.9	92.3	8.9	91.5	12.2	82.2	88.4	93.4	12.0	93.2
11000 - 11999	2.3	94.6	1.9	93.4	3.9	86.1	1.8	95.2	2.1	95.3
12000 - 12999	2.3	96.9	2.6	96.0	5.7	91.8	1.8	97.0	2.4	97.7
13000 - 13999	0.8	97.7	0.3	96.3	1.1	92.9	0.3	97.3	2.4	98.1
14000 - 14999	-	-	-	-	-	-	-	-	-	-
15000 - 15999	0.8	98.5	1.0	97.3	1.9	94.8	0.5	97.8	0.3	98.4
16000 & over	1.5	100.0	2.7	100.0	5.2	100.0	2.2	100.0	1.6	100.0

EXHIBIT VII

Tokyo:
Table 30A - Average Purchases per Person for Selected Non-Staple Food Groups by Families of Four Members (in Yen)

Expenditure Level Per Family	Total Non-Staple Food Expenditure per Person							
	Total Expend.	Ration	Fish Expend.	Fish Ration	Vegetables Expend	Vegetables Ration	Others Expend	Others Ration
	¥	%	¥	%	¥	%	¥	%
0 - 1999	-		-		-		-	
2000 - 2999	346	17.8	101	16.8	52	19.5	193	17.9
3000 - 3999	430	10.9	114	16.3	99	5.4	217	10.6
4000 - 4999	504	11.5	125	16.3	95	8.2	284	10.5
5000 - 5999	576	7.4	147	10.3	96	2.6	333	7.5
6000 - 6999	591	9.4	136	17.8	100	8.4	355	6.4
7000 - 7999	852	5.3	215	7.5	144	2.2	493	5.2
8000 - 8999	785	6.9	145	11.7	100	10.0	500	4.6
9000 - 9999	820	8.6	195	13.7	156	8.0	469	6.7
10000 - 10999	1,035	3.6	231	7.5	154	3.1	650	2.3
11000 - 11999	991	5.5	213	10.9	168	3.7	610	4.1
12000 - 12999	1,282	2.0	153	2.6	92	2.7	1,037	1.9
13000 - 13999	1,663	1.2	124	4.1	176	0.0	1,363	1.1
14000 - 14999	-		-		-		-	
15000 - 15999	2,214	1.9	335	1.9	187	5.0	1,712	1.7
16000 & over	1,294	5.6	291	4.0	141	22.0	862	3.5
Average	682	7.4	156	11.8	113	6.0	413	6.1

EXHIBIT VII

Table 3CB

Percent Distribution of Families
of Four Members and Total Non-Staple
Food Expenditures

Expenditure Level Per Family	No. of Persons		Total Non-Staple Food Expenditures (in Percent)							
			Total		Fish		Vegetable		Others	
	% at each level	cumulative	% at each level	cumulative	% at each level	cumulative	% at each level	cumulative	% at each level	cumulative
	(In Percent)									
0 - 1,999	-	-	-	-	-	-	-	-	-	-
2,000 - 2,999	3.1	3.1	1.6	1.6	2.0	2.0	1.4	1.4	1.4	1.4
3,000 - 3,999	13.1	16.2	8.3	9.9	9.6	11.6	11.4	12.8	6.9	8.3
4,000 - 4,999	16.9	33.1	12.4	22.3	13.5	25.1	14.2	27.0	11.7	20.0
5,000 - 5,999	19.2	52.3	16.2	38.5	18.1	43.2	16.3	43.3	15.5	35.5
6,000 - 6,999	11.5	63.6	10.0	48.5	10.1	53.3	10.1	53.4	9.9	45.4
7,000 - 7,999	8.5	72.3	10.6	59.1	11.7	65.0	10.8	64.2	10.1	55.5
8,000 - 8,999	7.7	80.0	8.9	68.0	7.2	72.2	9.5	73.7	9.3	64.8
9,000 - 9,999	5.4	85.4	6.5	74.5	6.8	79.0	7.4	81.1	6.1	70.9
10,000 - 10,999	6.9	92.3	10.6	85.0	10.3	89.3	9.4	90.5	10.9	81.8
11,000 - 11,999	2.3	94.6	3.4	88.4	3.2	92.5	3.4	93.9	3.4	85.2
12,000 - 12,999	2.3	96.9	4.3	92.7	2.3	94.8	1.9	95.8	5.8	91.0
13,000 - 13,999	0.8	97.7	1.9	94.6	0.6	95.4	1.2	97.0	2.5	93.5
14,000 - 14,999	-	-	-	-	-	-	-	-	-	-
15,000 - 15,999	0.8	98.5	2.5	97.1	1.7	97.1	1.1	98.1	3.2	96.7
16,000 & over	1.5	100.0	2.9	100.0	2.9	100.0	1.9	100.0	3.3	100.0

EXHIBIT VII

Table 30C
Tokyo:
Percent Distribution of Families of Four Members and
Non-Rationed Non-Staple Food Expenditure

No. of Persons	Total Non-Rationed Non-Staple Food Expend. (In Percent)									
	Total		Fish		Vegetable		Others			
	% at each level	cumulative	% at each level	cumulative	% at each level	cumulative	% at each level	cumulative	% at each level	cumulative
	(In Percent)									
0 - 1,999	-	-	-	-	-	-	-	-	-	-
2,000 - 2,999	3.1	3.1	1.4	1.4	1.9	1.9	1.2	1.2	1.3	1.3
3,000 - 3,999	13.1	16.2	7.9	9.3	9.1	11.0	11.5	12.7	6.6	7.9
4,000 - 4,999	16.9	33.1	12.0	21.3	12.9	23.9	13.9	26.6	11.1	19.0
5,000 - 5,999	19.2	52.3	16.2	37.5	18.6	42.5	16.9	43.5	15.2	34.2
6,000 - 6,999	11.5	61.8	5.8	47.3	9.4	51.9	9.9	53.4	9.9	44.1
7,000 - 7,999	8.5	72.3	10.8	58.1	12.2	64.1	11.2	64.6	10.1	54.2
8,000 - 8,999	7.7	80.0	8.9	67.0	7.2	71.3	9.1	73.7	9.5	63.7
9,000 - 9,999	5.4	85.4	6.4	73.4	6.6	77.9	7.2	80.9	6.1	69.8
10,000 - 10,999	6.9	92.3	10.9	84.3	10.8	88.7	9.7	90.6	11.3	81.1
11,000 - 11,999	2.3	94.6	3.4	87.7	3.2	91.9	3.5	94.1	3.5	84.6
12,000 - 12,999	2.3	96.9	4.6	92.3	2.5	94.4	1.9	96.0	6.1	90.7
13,000 - 13,999	0.8	97.7	2.0	94.3	0.7	95.1	1.3	97.3	2.7	93.4
14,000 - 14,999	-	-	-	-	-	-	-	-	-	-
15,000 - 15,999	0.8	98.5	2.7	97.0	1.8	96.9	1.1	98.4	3.3	96.7
16,000 & over	1.5	100.0	3.0	100.0	3.1	100.0	1.6	100.0	3.3	100.0

EXHIBIT VII

Table 31: Tokyo: Distribution of Families of Four Persons by Occupation and Expenditure Level

Expenditure Level	Number of Families				
	Total	Wage Earners & Salaried Persons	Salaried Professional & Officials	Self-employed	Unclassified
2000 - 2999	4	1	2	1	1
3000 - 3999	17	10	4	3	2
4000 - 4999	22	13	4	4	2
5000 - 5999	25	13	6	5	2
6000 - 6999	25	6	2	1	-
7000 - 7999	15	8	2	1	-
8000 - 8999	11	5	3	2	1
9000 - 9999	10	3	2	1	-
10000 - 10999	9	6	1	1	1
11000 - 11999	3	2	1	1	-
12000 - 12999	3	2	1	-	-
13000 - 13999	1	-	1	-	1
14000 - 14999	-	-	1	1	-
15000 - 15999	1	-	1	-	1
16000 & over	2	1	1		-
Total number of families	130	72	27	21	10
Average per families expenditure (in yen)	6681	6634	6299	7498	6336

EXHIBIT VII

Table 33 - Tokyo: Distribution of Families of Four Persons by Expenditures Level and the Member of Persons Gainfully Employed

Expenditure Level	Total	Number of Families			
		Number Employed Person Per Family			
		0	1	2	3
Under 2000	-	-	-	-	-
2000 - 2999	4	1	1	2	-
3000 - 3999	17	1	13	2	1
4000 - 4999	22	1	19	-	2
5000 - 5999	25	2	19	2	2
6000 - 6999	15	-	11	2	2
7000 - 7999	11	-	8	2	1
8000 - 8999	10	-	6	4	-
9000 - 9999	7	-	7	-	-
10000 - 10999	9	-	8	1	-
11000 - 11999	3	-	2	1	-
12000 - 12999	3	-	2	1	-
13000 - 13999	1	1	-	-	-
14000 - 14999	-	1	-	-	-
15000 - 15999	1	-	1	-	-
16000 - over	2	-	1	1	-
Total No. of Family	130	6	98	18	8
Average Per Family Exp. (Yen)	6681	6067	6615	7754	5570

EXHIBIT VII

Table 35A - Tokyo: Average Expenditure per Person for Major Categories
(Person as Unit)

Expenditure Level	Number of Persons	Expenditures by Major Categories (in Yen)							
		Total Expend.	Food			Cloth.	Light & Fuel	Housing	Miscel-laneous
			Total	Staple	Non-Staple				
Under - 500	81	417	307	106	201	13	14	6	77
500 - 999	874	823	577	225	353	48	53	29	116
1000 - 1499	978	1,252	834	323	511	98	72	47	201
1500 - 1999	519	1,742	1,147	449	698	146	92	64	293
2000 - 2499	276	2,214	1,361	575	786	217	115	124	397
2500 - 2999	190	2,711	1,628	595	1,033	361	143	180	399
3000 - 3499	60	3,008	2,162	768	1,394	308	156	202	480
3500 - 3999	32	3,767	2,062	634	1,428	769	54	410	472
4000 - over	51	5,360	2,434	1,049	1,385	1,328	325	306	987
Total	3,061	1,503	962	374	588	149	82	70	240

Table 35 B - Tokyo: Percent Distribution of Average Expenditure per person for Major Categories
(Person as Unit)

Expenditure Level	Number of Persons	Percentage Distribution of Average Expenditures							
		Total Expend.	Food			Cloth.	Light & Fuel	Housing	Miscel-laneous
			Total	Staple	Non-Staple				
Under - 500	81	100.0	73.6	25.4	48.2	3.1	3.4	1.4	18.5
500 - 999	874	100.0	70.1	27.3	42.8	5.1	6.5	3.5	14.1
1000 - 1499	978	100.0	66.6	25.8	40.8	7.8	5.8	3.7	16.1
1500 - 1999	519	100.0	65.8	25.8	40.0	8.4	5.3	3.7	16.8
2000 - 2499	276	100.0	61.5	26.0	35.5	9.8	5.2	5.6	17.9
2500 - 2999	150	100.0	60.1	22.0	38.1	13.3	5.3	6.6	14.7
3000 - 3499	60	100.0	65.4	23.2	42.2	9.3	4.7	6.1	14.5
3500 - 3999	32	100.0	54.7	16.8	37.9	20.4	1.5	10.9	12.5
4000 - over	51	100.0	45.2	19.5	25.7	24.7	6.0	5.7	18.4
Total	3,061	100.0	64.0	24.9	39.1	9.9	5.5	4.6	16.0

EXHIBIT VII

Table 36 - Tokyo: Distribution of Persons and Expenditure by per Person Expenditure Level
(Person as Unit)

Expenditure Level	Persons			Expenditure		
	Number	Percent Level	Cumulative	Yen	Percent Level	Cumulative
Under - 500	81	2.6	2.6	33,778	0.7	0.7
500 - 999	874	28.6	31.2	719,018	15.6	16.3
1000 - 1499	978	31.9	63.1	1,224,565	26.6	12.9
1500 - 1999	519	17.0	80.1	903,972	19.7	62.6
2000 - 2499	276	9.0	89.1	611,168	13.3	75.9
2500 - 2999	190	6.2	95.3	515,176	11.2	87.1
3000 - 3499	60	2.0	97.3	198,443	4.3	91.4
3500 - 3999	32	1.0	98.3	120,000	2.6	94.0
4000 - over	51	1.7	100.0	274,385	6.0	100.0
Total	3061	100.0		4,601,037	1000.0	

EXHIBIT VII

Table 37 A - Tokyo: Average Calorie Purchases of Staple Foods by Expenditure Level. (Person as Unit)

Expenditure Level (Per Person)	Number of Persons	Staple Food Calories Per Person Per Day							
		Total	In Official Market	In Black Market	% in Black Market	Total	In Official Market	In Black Market	In Black Market
		(Calories)				(In Yen)			
Under - 500	61	729	639	90	12.3	107	74	33	30.5
500 - 999	874	1253	994	259	20.7	225	117	109	48.2
1000 - 1499	978	1339	992	347	25.9	324	117	207	63.8
1500 - 1599	519	1523	1021	502	33.0	449	119	330	73.4
2000 - 2499	276	1675	1016	659	39.4	575	116	459	79.8
2500 - 2999	190	1454	930	524	36.1	595	109	486	81.7
3000 - 3499	60	1679	1032	647	38.5	768	121	647	84.3
3500 - 3999	32	1766	1218	548	31.0	634	149	465	76.5
4000 - over	51	1790	1186	604	33.7	1049	133	916	87.3
Average	3061	1386	993	393	28.4	375	116	259	69.0

EXHIBIT VIII

Table 37 B - Tokyo: Distribution of Calorie Purchases of Staple Foods by Expenditure Level (Person as Unit)

Expenditure Level (Per Person)	No. of Persons		Calories of Staple Food (in %)						Expenditures for Staple Food (in Percent)					
			Total		In Official Market		In Black Market				In Official Market		In Black Market	
	At Exp. Level	Cumulative	At Level	Cumulative	At Level	Cumulative	At Level	Cumulative	At Level	Cumulative	At Level	Cumulative	At Level	Cumulative
Under - 500	2.6	2.6	1.4	1.4	1.7	1.7	0.6	0.6	0.8	0.8	1.7	1.7	0.3	0.3
500 - 999	28.6	31.2	25.8	27.2	28.6	30.3	18.8	19.4	17.1	17.9	28.7	30.4	12.0	12.3
1000 - 1499	31.9	63.1	30.9	58.1	32.0	62.3	28.2	47.6	27.6	45.5	32.3	62.6	25.5	37.8
1500 - 1999	17.0	80.0	16.6	76.7	17.4	79.7	21.6	69.2	20.3	65.8	17.4	80.0	21.7	59.5
2000 - 2499	9.0	89.0	10.9	87.6	9.2	88.9	15.1	84.3	13.8	79.6	9.0	89.0	16.0	75.5
2500 - 2999	6.2	95.3	6.5	94.1	5.8	94.7	8.3	92.6	9.9	89.5	5.5	94.8	11.7	87.2
3000 - 3499	2.0	97.3	2.4	96.5	2.0	96.7	3.2	95.8	4.0	93.5	2.6	96.8	4.9	92.1
3500 - 3999	1.0	98.3	1.3	97.8	1.3	98.0	1.5	97.3	1.8	95.3	1.3	98.1	2.0	94.1
4000 - over	1.7	100.0	2.2	100.0	2.0	100.0	2.7	100.0	4.7	100.0	1.9	100.0	5.9	100.0

EXHIBIT VII

Table 38 A - Tokyo: Average Per Person Purchases of Rice and Sweet Potatoes by Expenditure Level (Person as Unit)

Expenditure Level (Per Person)	Rice Per Person				Sweet Potato Per Person			
	Quantity		Expenditure		Quantity		Expenditure	
	Total Kg	Percent Black Market %	Total Yen	Percent Black Market %	Total Kg	Percent Black Market %	Total Yen	Percent Black Market %
Under - 500	2.9	1.2	55	7.7	6.7	26.4	51	51.6
500 - 999	4.0	5.8	100	24.1	12.0	33.7	84	56.6
1000 - 1499	5.8	12.0	156	50.8	13.6	33.1	96	61.9
1500 - 1599	6.6	22.2	247	79.1	15.5	41.3	114	68.4
2000 - 2499	7.1	28.6	296	74.9	16.6	47.0	146	76.3
2500 - 2999	6.9	38.6	356	82.2	13.0	37.3	103	66.8
3000 - 3499	8.9	46.5		86.6	12.8	32.7	94	63.2
3500 - 3999	8.0	23.8	392	75.9	13.2	28.7	94	57.2
4000 - Over	10.7	50.8	724	89.4	16.8	23.7	111	54.2
Average	5.7	18.9	197	62.1	13.4	36.5	88	63.8

EXHIBIT VII

Table 38 B - Tokyo: Distribution of Average per Person Black market Purchases of Rice and Sweet Potatoes by Expenditure Level (Person as Unit)

Expenditure (Level) (Per Person)	No. of Persons	Black market Rice (in %)						Black market Sweet Potato (%)			
			Quantity		Expenditure			Quantity		Expenditure	
	At Exp. Level	Cumulative	At Exp. Level	Cumulative	At Exp. Level	Cumulavite		At Exp. Level	Cumulative	At Exp. Level	Cumulative
Under - 500	2.6	2.6	0.1	0.1	0.1	0.1		1.0	1.0	0.9	0.9
500 - 999	28.6	31.2	6.1	6.2	5.6	5.7		23.4	24.4	21.4	22.3
1000 - 1499	31.9	63.1	20.8	27.0	20.6	26.3		29.3	53.7	20.9	52.2
1500 - 1999	17.0	80.0	23.1	50.1	23.7	50.0		22.1	75.8	20.8	73.0
2000 - 2499	9.0	89.0	16.9	67.0	16.3	66.3		14.3	90.1	15.9	88.9
2500 - 2999	6.2	95.3	15.3	82.3	14.9	81.2		6.1	96.2	6.8	95.7
3000 - 3499	2.0	97.3	7.5	89.8	7.4	88.6		1.7	97.9	1.8	97.5
3500 - 3999	1.0	98.3	1.8	91.6	2.6	91.2		0.8	98.7	0.9	98.4
4000 & over	1.7	100.0	8.4	100.0	8.8	100.0		1.3	100.0	1.6	100.0

EXHIBIT VII

Table 38 C - Tokyo: Distribution of Average per Person Total Purchases of Rice and Sweet Potato by Expenditure Level (Person as Unit)

Expenditure Level (Per Person)	No. Of Persons		Rice (In Percent)				Sweet Potato (In Percent)			
			Quantity		Percentage		Quantity		Expenditure	
	At Exp. Level	Cumulative	At Exp. Level	Cumulative	At Exp. Level	Cumulative	At Exp. Level	Cumulative	At Exp. Level	Cumulative
Under - 500	2.6	216	1.3	1.3	0.7	0.7	1.3	1.3	1.1	1.1
500 - 999	28.6	31.2	19.9	21.2	14.4	15.1	25.2	26.5	24.2	25.3
1000 - 1499	31.9	63.1	32.7	53.9	25.3	40.4	32.1	58.6	30.9	56.2
1500 - 1999	17.0	80.0	19.7	73.6	21.3	61.7	19.4	78.0	19.4	75.6
2000 - 2499	9.0	89.0	11.2	84.8	13.6	75.3	11.1	89.1	13.3	88.9
2500 - 2999	6.2	95.3	7.5	92.3	11.2	86.5	6.0	95.1	6.3	95.2
3000 - 3499	2.0	97.3	3.1	95.4	5.3	91.8	1.8	96.9	1.9	97.1
3500 - 3999	1.0	98.3	1.5	96.9	2.1	93.9	1.0	97.9	1.0	98.1
4000 - over	1.7	100.0	3.1	100.0	6.1	100.0	2.1	100.0	1.9	100.0

EXHIBIT VII

Table 39 A - Tokyo: Average Expenditure Per Person for Non-Staple Food by Expenditure Level (Person as Unit)

Expenditure Level (Per Person)	Non-Staple Food Expenditure Per Person for Non-Staple							
	Total		Fish		Vegetables		Others	
	Expend.	% Ration	Expend.	% Ration	Expend.	% Ration	Expend.	% Ration
	¥	%	¥	%	¥	%	¥	%
Under - 500	201	15.9	65	22.3	40	7.6	96	15.0
500 - 999	352	13.7	98	20.4	66	6.5	188	12.7
1000 - 1499	511	9.5	130	14.6	87	4.2	294	8.8
1500 - 1999	698	7.5	165	13.0	103	4.7	430	6.1
2000 - 2499	787	6.8	171	13.0	126	4.8	490	5.1
2500 - 2999	1034	4.4	222	8.0	156	2.5	656	3.7
3000 - 3499	1394	3.1	202	5.2	184	3.2	1008	2.7
3500 - 3999	1428	3.3	223	8.0	197	2.3	1008	2.4
4000 & over	1385	6.3	294	7.3	158	6.3	933	5.9
Average	588	8.4	139	14.1	95	4.8	354	7.2

EXHIBIT VII

Table 39 B - Tokyo: Percent Distribution of Non-Stapple Food Expenditures by Expenditure Levels

Expenditure Level (Per Person)	No of Persons		Non-Staple Food Expenditure Per Person							
			Total Expend.		Fish		Vegetables		Others	
	Percent at Expend. Level	Cumulative	Percent at Level	Cumulative	Percent at Level	Cumulative	Percent at Level	Cumulative	Percent at Level	Cumulativ
Under - 500	2.6	2.6	0.9	0.9	1.2	1.2	1.1	1.1	0.7	0.7
500 - 999	28.6	31.2	17.1	18.0	20.0	21.2	20.0	21.1	15.2	15.9
1000 - 1499	31.9	63.1	27.8	45.8	29.7	50.9	29.4	50.5	26.5	42.4
1500 - 1999	17.0	80.0	20.1	65.9	20.1	71.0	18.5	69.0	20.6	63.0
2000 - 2499	9.0	89.0	12.1	78.0	11.0	82.0	12.0	81.0	12.5	75.5
2500 - 2999	6.2	95.3	10.9	88.9	9.9	9.19	10.2	9.12	11.5	87.0
3000 - 3499	2.0	97.3	4.7	93.6	2.9	94.8	3.8	95.0	5.6	92.6
3500 - 3999	1.0	98.3	2.5	96.1	1.7	96.5	2.2	97.2	3.0	95.6
4000 & Over	1.7	100.0	3.9	100.0	3.5	100.0	2.8	100.0	4.4	100.0

EXHIBIT VII

Table 39 C - Tokyo: Percent Distributions of Expenditures for Non-Rationed Non-Staple Foods by Expenditure Level.
(Person as Unit)

Expenditure Level (Per Person)	No of Persons		Black market		Non-Staple Food Expenditure Per Person (in %)					
			Total		Fish		Vegetables		Others	
	Percent at Expend. Level	Cumulative	Percent at Level	Cumulative	Percent at Level	Cumulative	Percent lat Level	Cumulative	Percent at Level	Cumulative
Under - 500	2.6	2.6	0.9	0.9	1.1	1.1	1.2	1.2	0.7	0.7
500 - 999	28.6	31.2	16.1	17.0	18.6	19.7	19.6	20.8	14.3	15.0
1000 -1499	31.9	63.1	27.4	44.4	29.5	49.2	29.6	50.4	26.1	41.1
1500 -1999	17.0	80.0	20.3	64.7	20.3	69.5	18.4	68.8	20.8	61.9
2000 -2499	9.0	89.0	12.3	77.0	11.2	80.7	12.0	80.8	12.8	74.7
2500 -2999	6.2	96.3	11.4	88.4	10.6	9.13	10.4	91.2	11.8	86.5
3000 -3499	2.0	97.3	4.9	93.3	3.1	94.4	3.9	95.1	5.9	92.4
3500 -3999	1.0	98.3	2.7	96.0	1.8	96.2	2.2	97.3	3.1	95.5
4000 -over	1.7	100.0	4.0	100.0	3.8	100.0	2.7	100.0	4.5	100.0

EXHIBIT VII

Table 40 - Tokyo: Distribution of Persons by Expenditure Level per Person and by Size of Family of which the Individual is a Member.
(Person as Unit)

Expenditure Level	Number of Persons	Size of Family								
	Total	2	3	4	5	6	7	8	9	10 and over
Under - 500	81				5	6	7	32	18	10
500 - 999	874	18	3	162	165	189	119	98	63	21
1000 - 1499	978	48	60	120	265	174	147	56	36	20
1500 - 1999	619	40	114	104	85	102	70	24	9	10
2000 - 2499	276	26	75	68	60	66	21	8		
2500 - 2999	190	18	27	48	20	18	21	16		10
3000 - 3499	60	4	39	16	5		7			10
3500 - 3999	32	8	18	4	5	12				
4000 - over	51	12	3 15	8	10	66				
Total number of Persons	3061	172	354	520	620	564	392	232	126	81
Average Expenditure Per Person (Yen)	1503	2113	1847	1670	1430	1421	1343	1148	861	1556

EXHIBIT VIII - 1-b

Number of Persons in Family	Total Expenditures November 1947 Tokyo
2	4225
3	5540
4	6681
5	7151
6	8526
7	9399
	41,722

Mean Total Expenditures - 6982

Conversion Factors

1	-	.387
2	-	.556
3	-	.715
4	-	.857
5	-	1.000
6	-	1.128
7	-	1.244

$Y' = a + bx + cx^2$

$Y' = 7051 + 1008.57\ x + 42.05\ x^2$

Computed Expenditures By Size of Family		
1	-	3075.1
2	-	4267.2
3	-	5433.7
4	-	6536.3
5	-	7544.7
6	-	8469.1
7	-	9309.2

AVERAGE TOTAL FOOD EXPENDITURE BY SIZE OF FAMILY EXHIBIT VIII-2a
TOKYO * NOVEMBER 1947

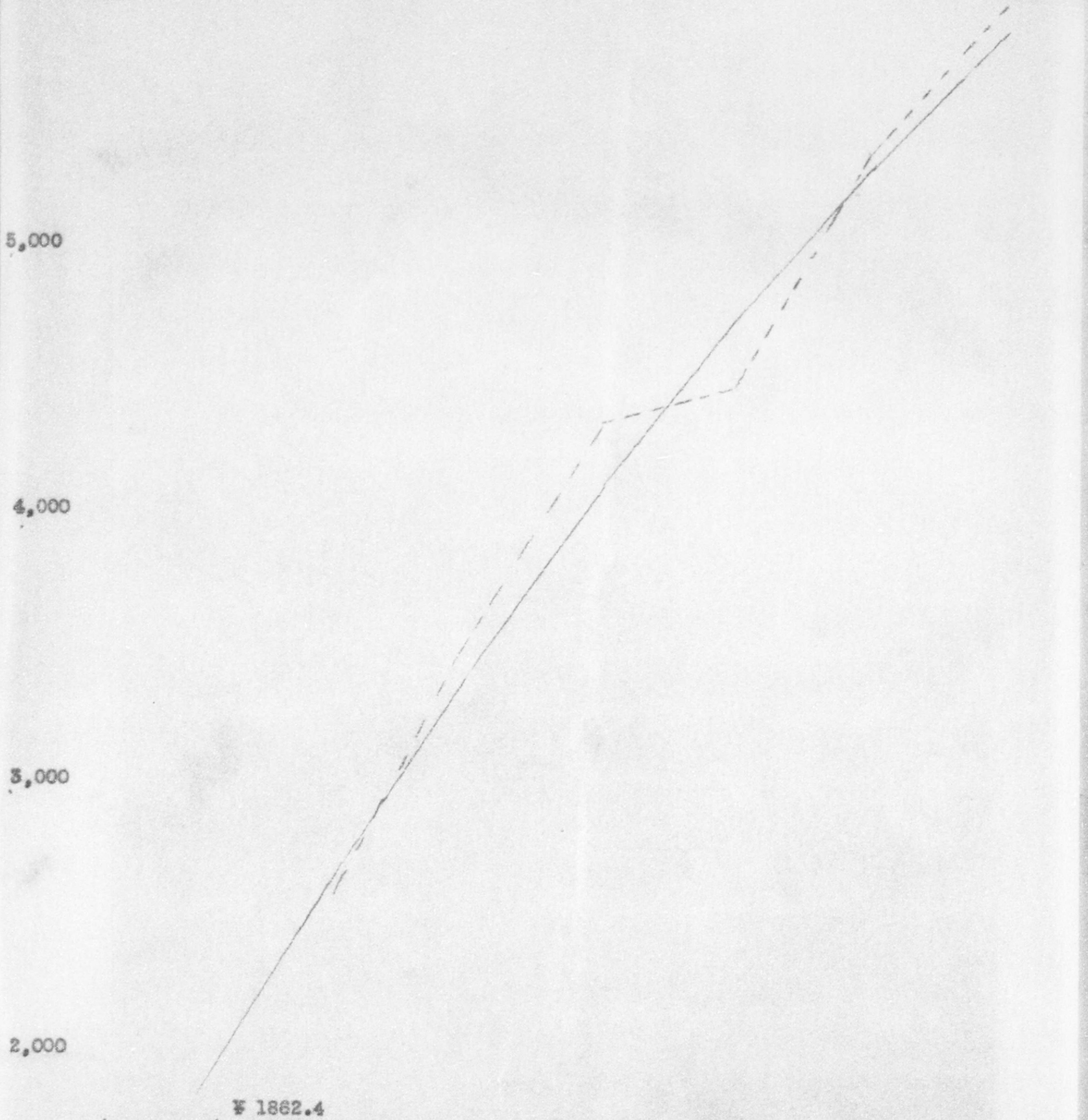


EXHIBIT VIII - 2-b

Number of Persons in Family	Total Food Expenditures November , 1947 Tokyo
2	2625
3	3564
4	4371
5	4508
6	4366
7	5912

Mean Total Food Expenditures - 4469

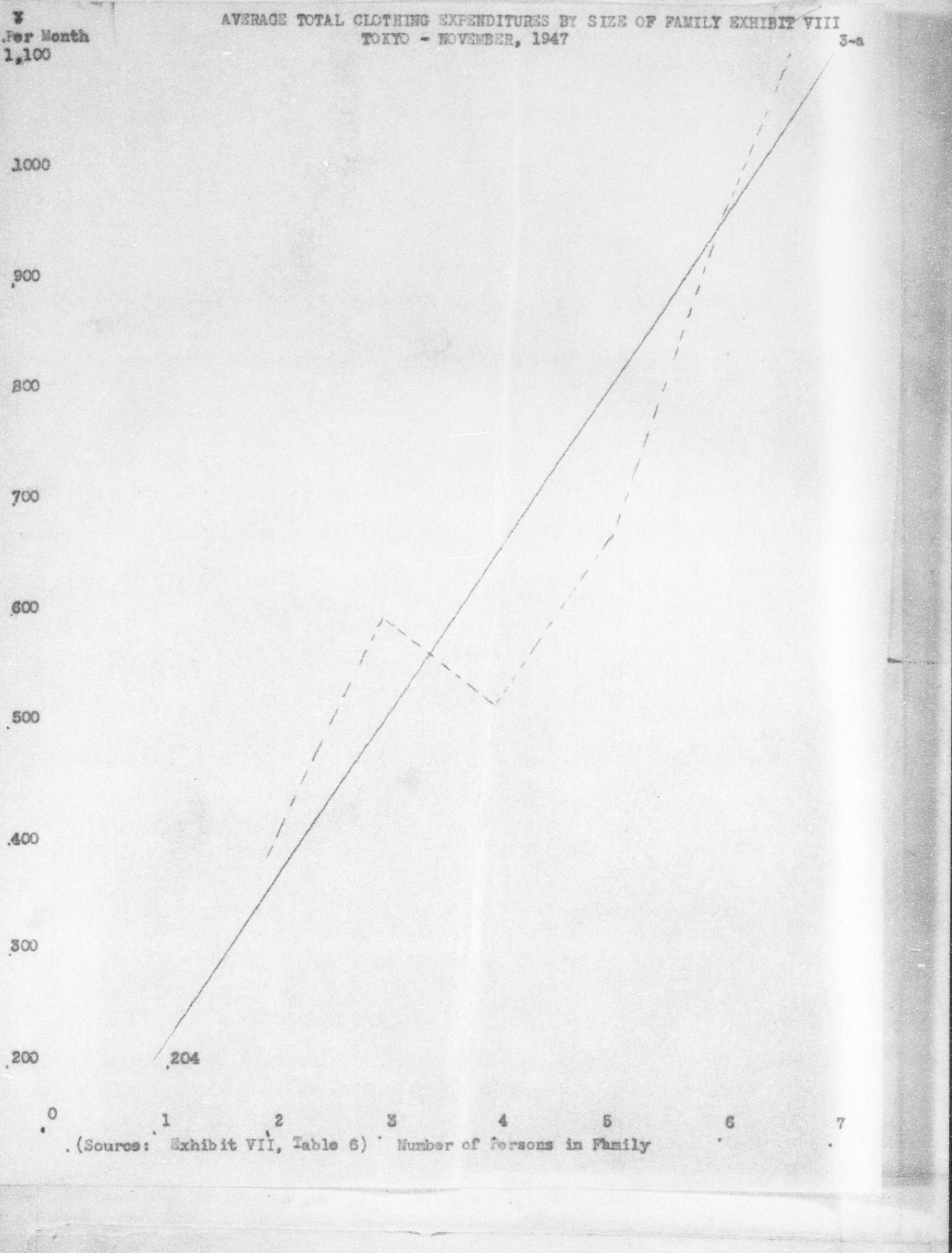
Conversion Factors

1 - .228
2 - .567
3.- .735
4 - .890
5 - 1.030
6 - 1.157
7 - 1.269

$Y' = a + bx + cx^2$
$Y' = 4473.6 + 627.94\ x + (-33.75)\ x^2$

Computed Food Expenditures by Size of Family	
1	1862.4
2	2692.6
3	3455.8
4	4151.3
5	4779.1
6	5339.6
7	5832.6

AVERAGE TOTAL CLOTHING EXPENDITURES BY SIZE OF FAMILY EXHIBIT VIII
TOKYO - NOVEMBER, 1947



Number of Persons in Family	Total Clothing Expenditures Tokyo November, 1947
2	389
3	600
4	523
5	672
6	965
7	1191
	4340

Mean Clothing Expenditures = 690

Conversion Factors

1 - .253
2 - .441
3 - .628
4 - .815
5 - 1.000
6 - 1.185
7 - 1.375

$Y' = a + bx + cx^2$
$Y' = 733.33 + 150.1\ x + (-.36)\ x^2$

Computed Clothing Expenditures by Size of Family	
1	204
2	356
3	507
4	658
5	808
6	957
7	1110

AVERAGE TOTAL LIGHT AND FUEL EXPENDITURES BY SIZE OF FAMILY
TOKYO - NOVEMBER 1947 EXHIBIT 4-a

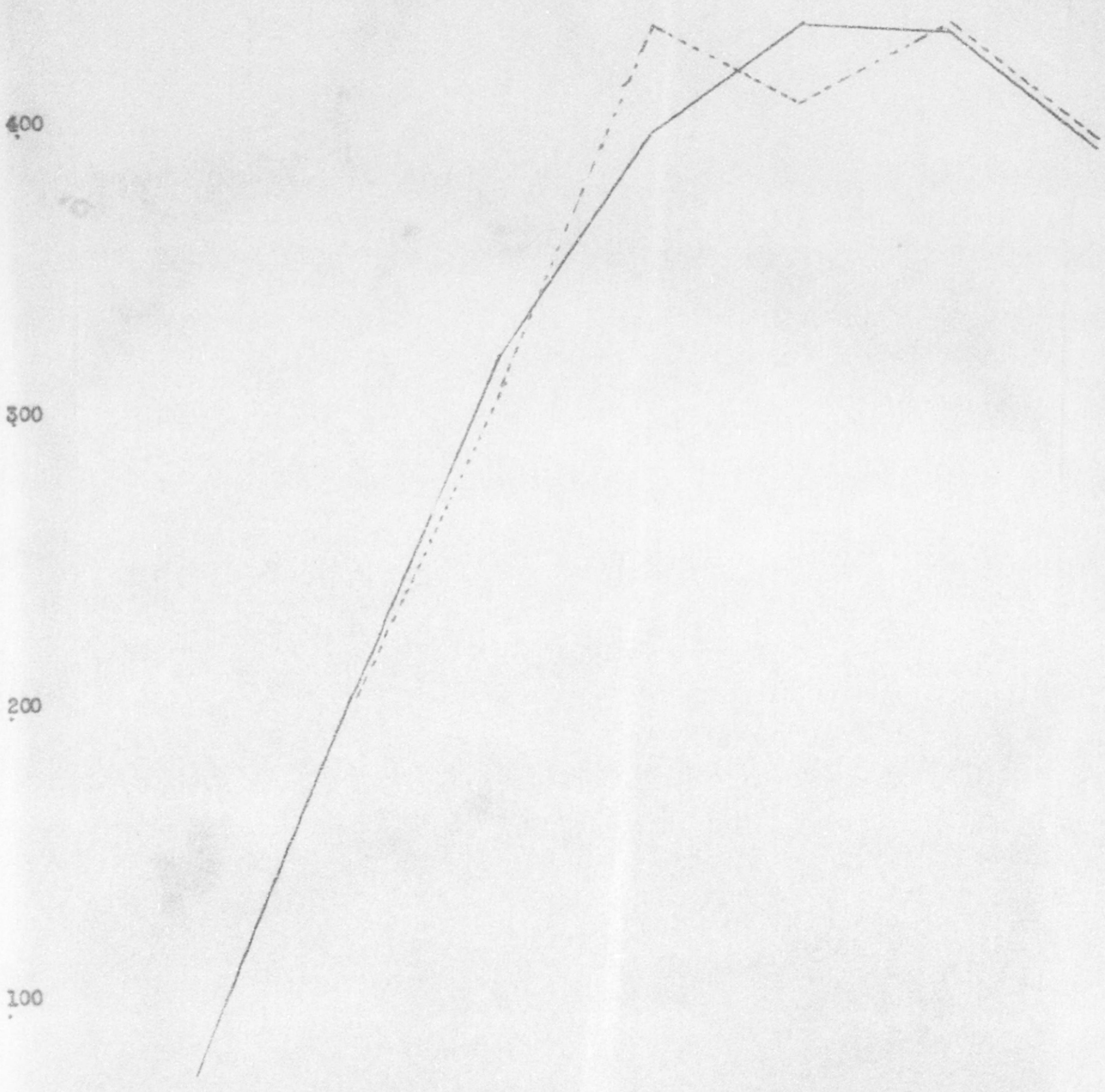


EXHIBIT VIII -4b

Number of Persons in Family	Total Light & Fuel Expenditures Tokyo November 1947
2	209
3	319
4	436
5	411
6	437
7	404
	2216

Mean Light & Fuel Expenditures - 383

Conversion Factors

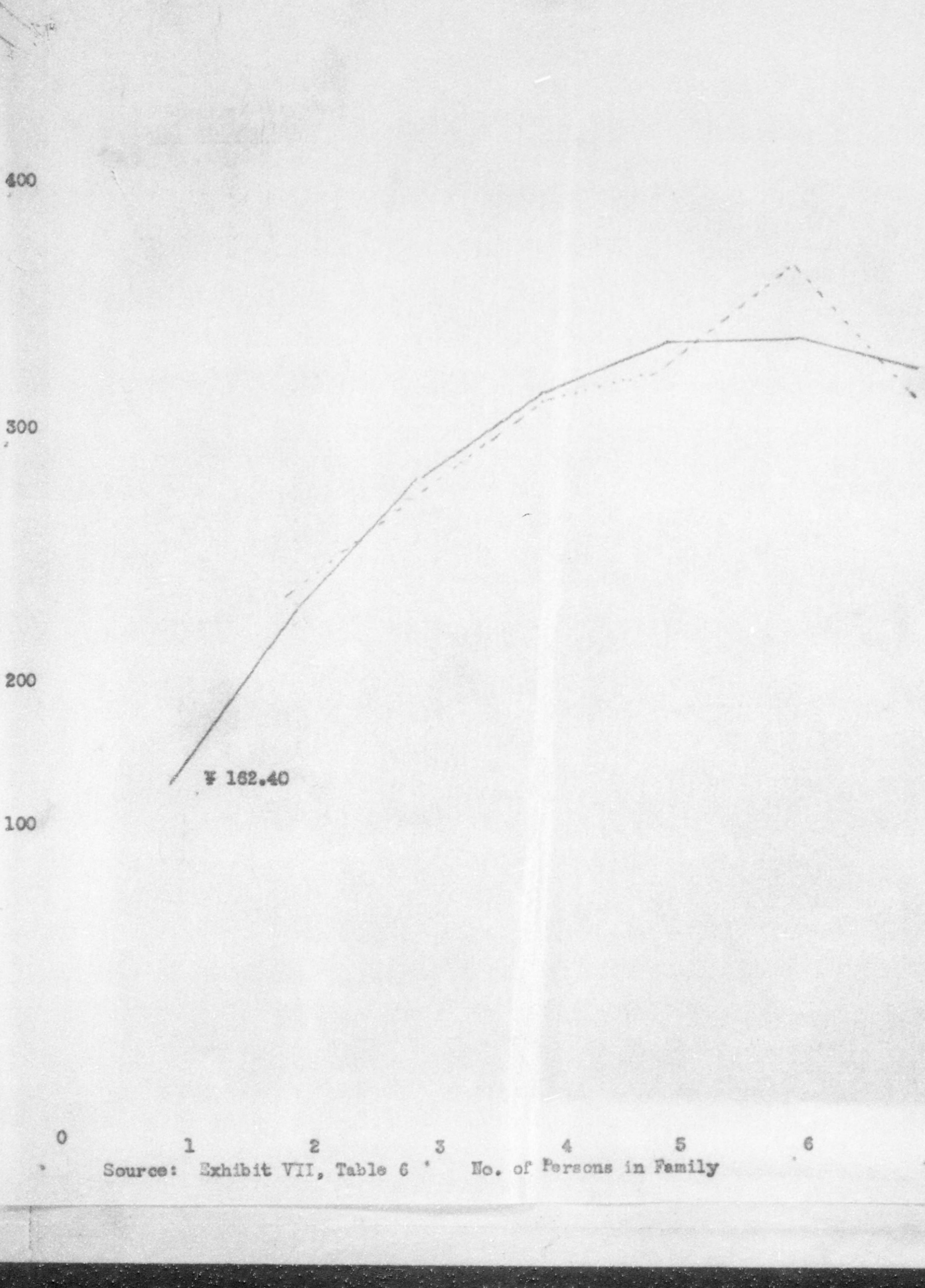
1	-	1.333
2	-	.483
3	-	.746
4	-	.919
5	-	1.000
6	-	.999
7	-	.911

$Y = a + bx + cx^2$

$Y = 424.8 + 37.25\ x + (-19.29)\ x^2$

Computed Light & Fuel Expenditures By Size of Family	
1	58.10
2	211.1
3	325.6
4	401.4
5	438.6
6	436.2
7	397.5

Average Total Housing Expenditure by Size of Family
Tokyo - November 1947



Source: Exhibit VII, Table 6

EXHIBIT VII - 5b

Number of Persons in Family	Total Housing Expenditures Tokyo - November 1947
2	237
3	279
4	316
5	328
6	368
7	315
	1843

Mean Housing Expenditures - 325

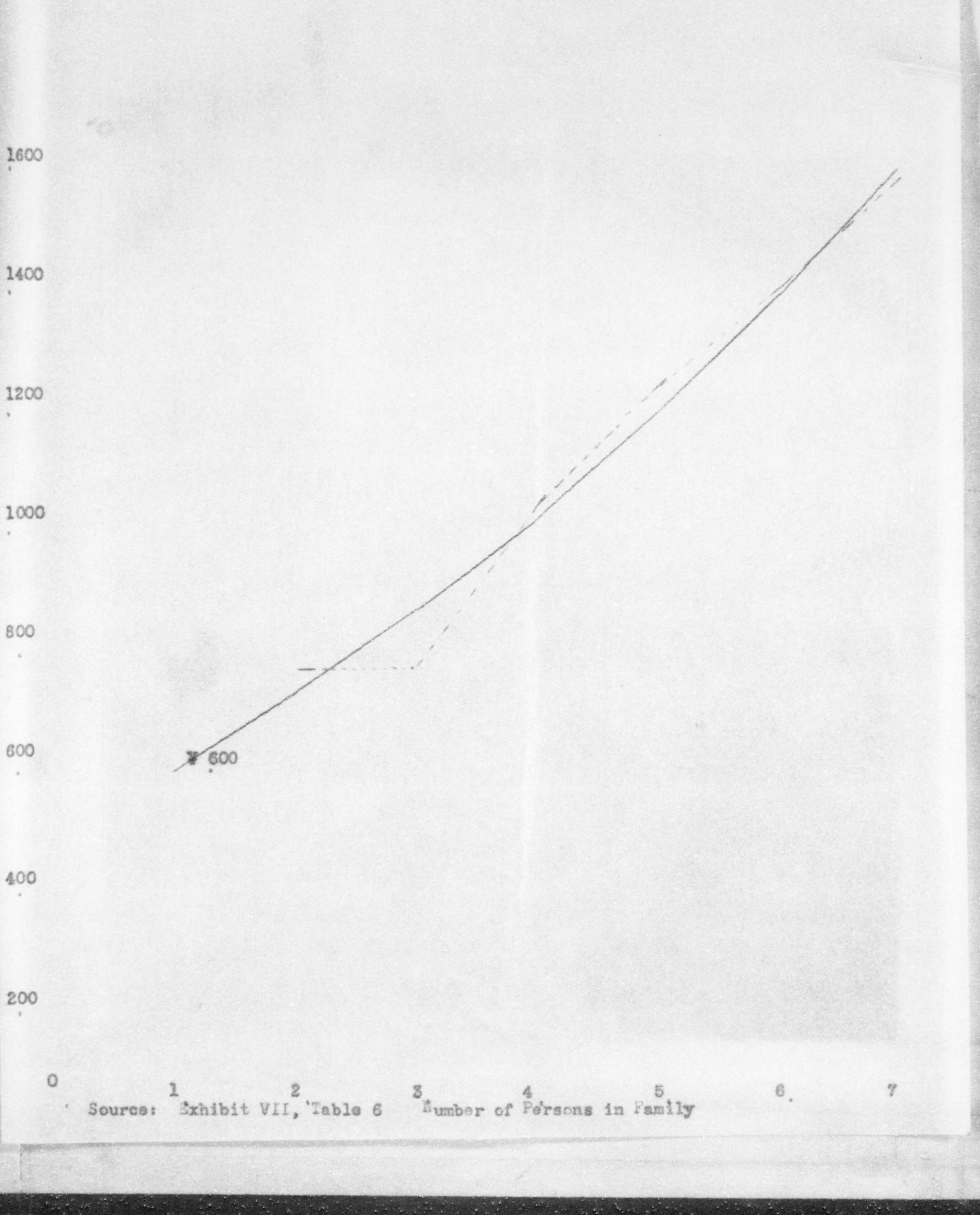
Conversion Factors		
1	-	.481
2	-	.864
3	-	.838
4	-	.944
5	-	1.000
6	-	1.008
7	-	.966

$Y' = a + bx + cx^2$

$Y' = 330.71 + 19.11\ x + (-8.28)\ x^2$

Computed Housing Expenditures By Size of Family	
1	162.40
2	231.21
3	283.42
4	319.09
5	338.19
6	340.74
7	326.71

AVERAGE TOTAL MISCELLANEOUS EXPENSES BY SIZE OF FAMILY
TOKYO - NOVEMBER, 1947 EXHIBIT VIII -6a



Source: Exhibit VII, Table 6

Number of Persons per Family	Total Miscellaneous Expenditures Tokyo - November, 1947
2	765
3	778
4	1035
5	1232
6	1390
7	1577
	6777

Mean Miscellaneous Expenditures - 1115

Conversion Factors

1	-	1503
2	-	.606
3	-	.723
4	-	.855
5	-	1.000
6	-	1.161
7	-	1.335

$Y' = a + bx + cx^2$
$Y' = 1105 + 174.09\ x + 8.48\ x^2$

Computed Miscellaneous Expenditures By Size of Family

1	600
2	723
3	863
4	1020
5	1194
6	1385
7	1593

EXHIBIT IX

INCOME TAX TABLE

Tabulation of the amount of income tax withheld in accordance with the provisions of Par. 1 (1) and (4) of Art. 38.

Earned Income		Amount per month ( ) Amount of the tax in accordance with the provisions of Par 1 (1) of Art. 38									
Total amount of the earned income in the corresponding month		No. of Dependents									
		Amount of the Tax									
More than	Less than	0	1	2	3	4	5	6	7	8	9	10
	1,700	0	0	0	0	0	0	0	0	0	0	0
1,700	1,750	5	0	0	0	0	0	0	0	0	0	0
1,750	1,800	12	0	0	0	0	0	0	0	0	0	0
1,800	1,850	20	0	0	0	0	0	0	0	0	0	0
1,850	1,900	27	0	0	0	0	0	0	0	0	0	0
1,900	1,950	35	0	0	0	0	0	0	0	0	0	0
1,950	2,000	42	0	0	0	0	0	0	0	0	0	0
2,000	2,050	50	0	0	0	0	0	0	0	0	0	0
2,050	2,100	57	0	0	0	0	0	0	0	0	0	0
2,100	2,150	65	0	0	0	0	0	0	0	0	0	0
2,150	2,200	72	0	0	0	0	0	0	0	0	0	0
2,200	2,250	80	0	0	0	0	0	0	0	0	0	0
2,250	2,300	87	0	0	0	0	0	0	0	0	0	0
2,300	2,350	95	0	0	0	0	0	0	0	0	0	0
2,350	2,400	102	0	0	0	0	0	0	0	0	0	0
2,400	2,450	110	0	0	0	0	0	0	0	0	0	0
2,450	2,500	117	0	0	0	0	0	0	0	0	0	0
2,500	2,550	125	0	0	0	0	0	0	0	0	0	0
2,550	2,600	132	0	0	0	0	0	0	0	0	0	0
2,600	2,650	140	0	0	0	0	0	0	0	0	0	0
2,650	2,700	147	0	0	0	0	0	0	0	0	0	0
2,700	2,750	155	5	0	0	0	0	0	0	0	0	0
2,750	2,800	162	12	0	0	0	0	0	0	0	0	0
2,800	2,850	170	20	0	0	0	0	0	0	0	0	0
2,850	2,900	177	27	0	0	0	0	0	0	0	0	0
2,900	2,950	185	35	0	0	0	0	0	0	0	0	0
2,950	3,000	192	42	0	0	0	0	0	0	0	0	0
3,000	3,050	200	50	0	0	0	0	0	0	0	0	0
3,050	3,100	207	57	0	0	0	0	0	0	0	0	0
3,100	3,150	215	65	0	0	0	0	0	0	0	0	0
3,150	3,200	222	72	0	0	0	0	0	0	0	0	0
3,200	3,250	230	80	0	0	0	0	0	0	0	0	0
3,250	3,300	237	87	0	0	0	0	0	0	0	0	0
3,300	3,350	245	95	0	0	0	0	0	0	0	0	0
3,350	3,400	252	102	0	0	0	0	0	0	0	0	0
3,400	3,450	260	110	0	0	0	0	0	0	0	0	0
3,450	3,500	267	117	0	0	0	0	0	0	0	0	0
3,500	3,550	275	125	0	0	0	0	0	0	0	0	0
3,550	3,600	282	132	0	0	0	0	0	0	0	0	0

EXHIBIT IX

Earned Income		Amount per month ( ) Amount of the tax in accordance with the provisions of Par. 1 (1) of Art. 38.										
Total amount of the earned income in the corresponding month		No. of Dependents Amount of the Tax										
More than	Less than	0	1	2	3	4	5	6	7	8	9	10
3,600	3,650	290	140	0	0	0	0	0	0	0	0	0
3,650	3,700	297	147	0	0	0	0	0	0	0	0	0
3,700	3,750	305	155	5	0	0	0	0	0	0	0	0
3,750	3,800	312	162	12	0	0	0	0	0	0	0	0
3,800	3,850	320	170	20	0	0	0	0	0	0	0	0
3,850	3,900	327	177	27	0	0	0	0	0	0	0	0
3,900	3,950	336	186	38	0	0	0	0	0	0	0	0
3,950	4,000	345	195	45	0	0	0	0	0	0	0	0
4,000	4,050	354	204	54	0	0	0	0	0	0	0	0
4,050	4,100	364	214	64	0	0	0	0	0	0	0	0
4,100	4,150	373	223	73	0	0	0	0	0	0	0	0
4,150	4,200	382	232	82	0	0	0	0	0	0	0	0
4,200	4,250	392	242	92	0	0	0	0	0	0	0	0
4,250	4,300	401	251	101	0	0	0	0	0	0	0	0
4,300	4,350	411	261	111	0	0	0	0	0	0	0	0
4,350	4,400	420	270	120	0	0	0	0	0	0	0	0
4,400	4,450	429	279	129	0	0	0	0	0	0	0	0
4,450	4,500	439	289	139	0	0	0	0	0	0	0	0
4,500	4,550	448	298	148	0	0	0	0	0	0	0	0
4,550	4,600	457	307	157	7	0	0	0	0	0	0	0
4,600	4,650	467	317	167	17	0	0	0	0	0	0	0
4,650	4,700	476	326	176	26	0	0	0	0	0	0	0
4,700	4,750	486	336	186	36	0	0	0	0	0	0	0
4,750	4,800	495	345	195	45	0	0	0	0	0	0	0
4,800	4,850	504	354	204	54	0	0	0	0	0	0	0
4,850	4,900	514	364	214	64	0	0	0	0	0	0	0
4,900	4,950	523	373	223	73	0	0	0	0	0	0	0
4,950	5,000	532	382	232	82	0	0	0	0	0	0	0
5,000	5,050	542	392	242	92	0	0	0	0	0	0	0
5,050	5,100	551	401	251	101	0	0	0	0	0	0	0
5,100	5,150	561	411	261	111	0	0	0	0	0	0	0
5,150	5,200	570	420	270	120	0	0	0	0	0	0	0
5,200	5,250	579	429	279	129	0	0	0	0	0	0	0
5,250	5,300	589	439	289	139	0	0	0	0	0	0	0
5,300	5,350	598	448	298	148	0	0	0	0	0	0	0
5,350	5,400	607	457	307	157	7	0	0	0	0	0	0
5,400	5,450	616	466	316	166	16	0	0	0	0	0	0
5,450	5,500	626	476	326	176	26	0	0	0	0	0	0
5,500	5,550	636	486	336	186	36	0	0	0	0	0	0
5,550	5,600	645	495	348	195	45	0	0	0	0	0	0
5,600	5,650	654	504	354	204	54	0	0	0	0	0	0
5,650	5,700	664	514	364	214	64	0	0	0	0	0	0
5,700	5,750	673	523	373	223	73	0	0	0	0	0	0
5,750	5,800	682	532	382	232	82	0	0	0	0	0	0
5,800	5,850	692	542	392	242	92	0	0	0	0	0	0
5,850	5,900	701	551	401	251	101	0	0	0	0	0	0

Exhibit IX

Amount per month

( ) Amount of the tax in accordance with the provisions of Par 1 (1) of Art. 38

Earned Income		No. of Dependents									
Total amount of the earned income in the corresponding month		Amount of the tax									
More than	Less than	0	1	2	3	4	5	6	7	8	9	10
5,900	5,950	711	561	411	261	111	0	0	0	0	0	0
5,950	6,000	720	570	420	270	120	0	0	0	0	0	0
6,000	6,050	729	579	429	279	129	0	0	0	0	0	0
6,050	6,100	739	589	439	289	139	0	0	0	0	0	0
6,100	6,150	748	598	448	298	148	0	0	0	0	0	0
6,150	6,200	758	608	458	308	158	8	0	0	0	0	0
6,200	6,250	769	619	469	319	169	19	0	0	0	0	0
6,250	6,300	781	631	481	331	181	31	0	0	0	0	0
6,300	6,350	792	642	492	342	192	42	0	0	0	0	0
6,350	6,400	803	653	503	353	203	53	0	0	0	0	0
6,400	6,450	814	664	514	364	214	64	0	0	0	0	0
6,450	6,500	826	676	526	376	226	76	0	0	0	0	0
6,500	6,550	837	687	537	387	237	87	0	0	0	0	0
6,550	6,600	848	698	548	398	248	98	0	0	0	0	0
6,600	6,650	859	709	559	409	259	109	0	0	0	0	0
6,650	6,700	871	721	571	421	271	121	0	0	0	0	0
6,700	6,750	882	732	582	432	282	132	0	0	0	0	0
6,750	6,800	893	743	593	443	293	143	0	0	0	0	0
6,800	6,850	904	754	604	454	304	154	4	0	0	0	0
6,850	6,900	916	766	616	466	316	166	16	0	0	0	0
6,900	6,950	927	777	627	477	327	177	27	0	0	0	0
6,950	7,000	938	788	638	488	338	188	38	0	0	0	0
7,000	7,050	949	799	649	499	349	199	49	0	0	0	0
7,050	7,100	961	811	661	511	361	211	61	0	0	0	0
7,100	7,150	972	822	672	522	372	222	72	0	0	0	0
7,150	7,200	983	833	683	533	383	233	83	0	0	0	0
7,200	7,250	994	844	694	544	394	244	94	0	0	0	0
7,250	7,300	1006	856	706	556	406	256	106	0	0	0	0
7,300	7,350	1017	867	717	567	417	267	117	0	0	0	0
7,350	7,400	1028	878	728	578	428	278	128	0	0	0	0
7,400	7,450	1039	889	739	589	439	289	139	0	0	0	0
7,450	7,500	1051	901	751	601	451	301	151	1	0	0	0
7,500	7,550	1062	912	762	612	462	312	162	12	0	0	0
7,550	7,600	1073	923	772	623	473	323	173	23	0	0	0
7,600	7,650	1084	934	784	634	484	334	184	34	0	0	0
7,650	7,700	1096	946	796	646	496	346	196	46	0	0	0
7,700	7,750	1107	957	807	657	507	357	207	57	0	0	0
7,750	7,800	1118	968	818	668	518	368	218	68	0	0	0
7,800	7,850	1129	979	829	679	529	379	229	79	0	0	0
7,850	7,900	1141	991	841	691	541	391	241	91	0	0	0
7,900	7,950	1152	1002	852	702	552	402	252	102	0	0	0
7,950	8,000	1163	1013	863	713	563	413	263	113	0	0	0
8,000	8,050	1174	1024	874	724	574	424	274	124	0	0	0
8,050	8,100	1186	1036	886	736	586	436	286	136	0	0	0

EXHI.

Earned Income		Amount per month ( ) Amount of the tax in accordance with the provisions of Par. 1 (1) of Art 38.										
Total amount of the earned income in the corresponding month		No. of Dependents Amount of the tax										
More than	Less than	0	1	2	3	4	5	6	7	8	9	10
8,100	8,150	1197	1047	897	747	597	447	297	147	0	0	0
8,150	8,200	1208	1058	908	758	608	458	308	158	8	0	0
8,200	8,250	1219	1069	919	769	619	469	319	169	19	0	0
8,250	8,300	1231	1081	931	781	631	481	331	181	31	0	0
8,300	8,350	1242	1092	942	792	642	492	342	192	42	0	0
8,350	8,400	1253	1103	953	803	653	403	535	203	53	0	0
8,400	8,450	1264	1114	964	814	664	514	364	214	64	0	0
8,450	8,500	1276	1126	976	826	676	526	376	226	76	0	0
8,500	8,550	1287	1137	987	837	687	537	387	237	87	0	0
8,550	8,600	1298	1148	998	848	698	548	398	248	98	0	0
8,600	8,650	1309	1159	1009	859	709	559	409	259	109	0	0
8,650	8,700	1321	1171	1021	871	721	571	421	271	121	0	0
8,700	8,750	1332	1182	1032	882	732	582	432	262	132	0	0
8,750	8,800	1343	1193	1043	893	743	593	443	293	143	0	0
8,800	8,850	1354	1204	1054	904	754	604	454	304	154	4	0
8,850	8,900	1366	1216	1066	916	766	616	466	316	166	16	0
8,900	8,950	1377	1227	1077	927	777	627	477	327	177	27	0
8,950	9,000	1388	1238	1088	938	788	638	488	338	188	38	0
9,000	9,050	1399	1249	1099	949	799	649	499	349	199	49	0
9,050	9,100	1411	1261	1111	961	811	661	511	361	211	61	0
9,100	9,150	1422	1272	1122	972	822	672	522	372	222	72	0
9,150	9,200	1433	1283	1133	983	833	683	533	383	233	83	0
9,200	9,250	1444	1294	1144	994	844	694	544	384	244	94	0
9,250	9,300	1456	1306	1156	1006	856	706	556	406	256	106	0
9,300	9,350	1467	1317	1167	1017	867	717	567	417	267	117	0
9,350	9,400	1478	1328	1178	1028	878	728	578	428	278	228	0
9,400	9,450	1489	1339	1189	1039	889	739	569	439	289	139	0
9,450	9,500	1501	1351	1201	1051	901	751	601	451	301	151	1
9,500	9,550	1514	1364	1214	1064	914	764	614	464	314	164	14
9,550	9,600	1527	1377	1227	1077	927	777	627	477	327	177	27
9,600	9,650	1540	1390	1240	1090	940	790	640	490	340	190	40
9,650	9,700	1533	1403	1253	1103	953	803	653	503	253	203	53
9,700	9,750	1566	1416	1266	1116	966	816	666	516	366	216	66
9,750	9,800	1579	1429	1279	1129	979	829	679	529	379	229	79
9,800	9,850	1593	1443	1293	1143	993	843	693	543	393	243	93
9,850	9,900	1606	1456	1306	1156	1006	856	706	556	406	256	106
9,900	9,950	1619	1469	1319	1169	1019	869	719	569	419	269	119
9,950	10,000	1632	1482	1332	1182	1032	882	732	582	432	282	132
10,000	10,100	1645	1495	1345	1195	1045	895	745	595	445	295	145
10,100	10,200	1671	1521	1371	1221	1071	921	771	621	471	321	171
10,200	10,300	1698	1548	1398	1248	1098	948	798	648	498	348	198
10,400	10,500	1750	1600	1450	1300	1150	1000	850	700	550	400	250
10,500	10,600	1776	1626	1476	1326	1176	1026	876	726	576	426	276

EXHIBIT IX

Earned Income		Amount per month ( ) Amount of the tax in accordance with the provisions of Par. 1 (1) of Art. 38										
Total amount of the earned income in the corresponding month		No. of Dependents										
		Amount of the tax										
More than	Less than	0	1	2	3	4	5	6	7	8	9	10
10,600	10,700	1803	1653	1503	1353	1203	1053	903	753	603	453	303
10,700	10,800	1829	1679	1529	1379	1229	1079	929	779	629	479	329
10,800	10,900	1855	1705	1555	1405	1255	1105	955	805	655	505	355
10,900	11,000	1881	1731	1581	1431	1281	1131	981	831	661	531	381
11,000	11,100	1908	1758	1608	1458	1308	1158	1008	858	708	558	408
11,100	11,200	1934	1784	1634	1484	1334	1184	1034	884	734	584	434
11,200	11,300	1960	1810	1660	1510	1360	1210	1060	910	760	610	460
11,300	11,400	1980	1836	1686	1536	1386	1236	1086	936	786	636	486
11,400	11,500	2013	1863	1713	1563	1413	1263	1113	963	813	663	513
11,500	11,600	2039	1889	1739	1589	1439	1289	1139	989	839	689	539
11,600	11,700	2065	1915	1765	1615	1465	1315	1165	1015	865	715	565
11,700	11,800	2091	1941	1791	1641	1491	1341	1191	1041	891	741	591
11,800	11,900	2118	1968	1818	1668	1518	1368	1218	1068	918	758	618
11,900	12,000	2144	1994	1844	1694	1544	1394	1244	1094	944	794	644
12,000	12,100	2170	2020	1870	1720	1570	1420	1270	1120	970	820	670
12,100	12,200	2196	2046	1696	1746	1596	1446	1296	1146	996	846	696
12,200	12,300	2223	2073	1923	1773	1623	1473	1323	1173	1023	873	723
12,300	12,400	2249	2099	1949	1799	1649	1499	1349	1199	1049	899	749
12,400	12,500	2275	2125	1975	1825	1675	1525	1375	1225	1075	925	775
12,500	12,600	2301	2151	2001	1851	1701	1551	1401	1251	1101	951	801
12,600	12,700	2336	2186	2036	1886	1736	1586	1436	1286	1136	986	836
12,700	12,800	2371	2221	2071	1921	1771	1621	1471	1321	1171	1021	871
12,800	12,900	2411	2261	2111	1961	1811	1661	1511	1361	1211	1061	911
12,900	13,000	2451	2301	2151	2001	1851	1701	1551	1401	1251	1101	951
13,000	13,100	2491	2341	2191	2041	1891	1741	1591	1441	1291	1141	991
13,100	13,200	2531	2381	2231	2081	1931	1781	1631	1481	1331	1181	1031
13,200	13,300	2571	2421	2271	2121	1971	1821	1671	1521	1371	1221	1071
13,300	13,400	2611	2461	2311	2161	2011	1861	1711	1561	1411	1261	1111
13,400	13,500	2651	2501	2351	2201	2051	1901	1751	1601	1451	1301	1151
13,500	13,600	2691	2541	2391	2241	2091	1941	1791	1641	1491	1341	1191
13,600	13,700	2731	2581	2431	2281	2131	1981	1831	1681	1531	1381	1231
13,700	13,800	2771	2621	2471	2321	2171	2021	1871	1721	1571	1421	1271
13,800	13,900	2811	2661	2511	2361	2211	2061	1911	1761	1611	1461	1311
13,900	14,000	28,51	2701	2551	2401	2251	2101	1951	1801	1651	1501	1351
14,000	14,100	2891	2741	2591	2441	2291	2141	1991	1841	1691	1541	1391
14,100	14,200	2931	2781	2631	2481	2331	2181	2031	1881	1731	1581	1431
14,200	14,300	3971	2821	2681	2521	2371	2221	2071	1921	1771	1621	1471
14,300	14,400	3011	2861	2711	2561	2411	2261	2111	1961	1811	1661	1511
14,400	14,500	3051	2901	2751	2601	2451	2301	2151	2001	1851	1701	1551
14,500	14,600	3091	2941	2791	2641	2491	2341	2181	2041	1891	1741	1591
14,600	14,700	3131	2981	2831	2681	2531	2381	2231	2081	1931	1781	1631
14,700	14,800	3171	3021	2881	2721	2571	2421	2271	2121	1971	1821	1671

EXHIBIT IX

Earned Income

Total amount of the earned income in the corresponding month

Amount per month

( ) Amount of the tax in accordance with the provisions of Par. 1 (1) of Art. 38

No. of Dependents

Amount of the tax

		0	1	2	3	4	5	6	7	8	9	10
14,800	14,900	3211	3061	2911	2761	2611	2461	2311	2161	2011	1861	1711
14,900	15,000	3251	3101	2951	2801	2651	2501	2351	2201	2051	1901	1751
15,000	15,100	3291	3141	2991	2841	2691	2541	2391	2241	2091	1941	1791
15,100	15,200	3331	3181	3031	2881	2731	2581	2431	2281	2131	1981	1831
15,200	15,300	3371	3221	3071	2921	2771	2621	2471	2321	2171	2021	1871
15,300	15,400	3411	3261	3111	2961	2811	2661	2511	2361	2211	2061	1911
15,400	15,500	3451	3301	3151	3001	2851	2701	2551	2401	2251	2101	1951
15,500	15,600	3491	3341	3191	3041	2891	2741	2591	2441	2291	2141	1991
15,600	15,700	3631	3381	3231	3081	2931	2781	2631	2481	2331	2181	2031
15,700	15,800	3571	3421	3271	3121	2971	2821	2671	2521	2371	2221	2071
15,800	15,900	3611	3461	3311	3161	3011	2861	2711	2561	2411	2261	2111
15,900	16,000	3651	3501	3351	3201	3051	2901	2751	2601	2451	2301	2151
16,000	16,100	3691	3541	3391	3241	3091	2941	2791	2641	2491	2341	2191
16,100	16,200	3731	3581	3431	3281	3131	2981	2831	2681	2531	2381	2231
16,200	16,300	3371	3621	3471	3321	3171	3021	2871	2721	2571	2421	2271
16,300	16,400	3811	3661	3511	3361	3211	3061	2911	2761	2611	2461	2311
16,400	16,500	3851	3701	3551	3401	3251	3101	2951	2801	2651	2501	2331
16,500	16,600	3891	3741	3591	3441	3291	3141	2991	2841	2691	2641	2391
16,600	16,700	3931	3781	3631	3481	3331	3181	3031	2881	2731	2581	2431
16,700	16,800	3971	3821	3671	3521	3371	3221	3071	2921	2771	2621	2471
16,800	16,900	4011	3861	3711	3561	3411	3261	3111	2961	2811	2661	2511
16,900	17,000	4053	3903	3753	3603	3453	3303	3153	3003	2853	2703	2553
17,000	17,100	4098	3948	3798	3648	3498	3348	3198	3048	2898	2748	2598
17,100	17,200	4143	3993	3843	3693	3543	3393	3243	3093	2943	2793	2643
17,200	17,300	4188	4038	3888	3738	3588	3438	3288	3138	2988	2838	2688
17,300	17,400	4333	4083	3933	3783	3633	3483	3333	3183	3033	2883	2733
17,400	17,500	4287	4128	3978	3828	3678	3526	3378	3228	3078	2928	2778
17,500	17,600	4323	4173	4023	3873	3723	3573	3423	3275	3123	2973	2823
17,600	17,700	4368	4218	4068	3918	3762	3618	3468	3318	3168	3018	2868
17,700	17,800	4413	4363	4113	3963	3813	3663	3513	3363	3213	3063	2913
17,800	17,900	4458	4308	4158	4008	3858	3708	3558	3408	3258	3108	2958
17,900	18,000	4503	4353	4203	4053	3903	3753	3603	3453	3303	3153	3003
18,000	18,100	4548	4398	4248	4098	3948	3798	3648	3498	3348	3198	3048
18,100	18,200	4593	4443	4293	4143	3993	3843	3693	3543	3393	3243	3093
18,200	18,300	4638	4488	4338	4188	4031	3888	3738	3588	3438	3288	3138
18,300	18,400	4683	4533	4383	4233	4083	3933	3783	3633	3488	3333	3183
18,400	18,500	4728	4578	4428	4278	4128	3978	3828	3678	3528	3378	3228
18,500	18,600	4773	4623	4473	4328	4173	4023	3873	3723	3573	3423	3273
18,600	18,700	4818	4668	4518	4368	4218	4068	3918	3768	3618	3468	3318
18,700	18,800	4863	4713	4563	4413	4263	4113	3963	3813	3663	3513	3363
18,800	18,900	4908	4758	4608	4458	4308	4158	4008	3858	3708	3558	3408
18,900	19,000	4953	4803	4653	4503	4353	4203	4053	3903	3753	3603	3453
19,000	19,100	4998	4848	4698	4548	4398	4248	4098	3948	3798	3648	3498
19,100	19,200	5043	4893	4743	4593	4443	4293	4143	3993	3843	3693	3543

EXHIBIT IX

Earned Income			Amount per month
Total amount of the earned income in the corresponding month		( )	(Amount of the Tax in accordance with the provisions of Par. 1 (1) of Art. 38)

Earned Income		No. of dependents										
		Amount of the tax										
More than	Less than	0	1	2	3	4	5	6	7	8	9	10
19,200	19,300	5088	4838	4788	4638	4488	4338	4188	4038	3883	3738	3588
19,300	19,400	5133	4983	4833	3683	4533	4383	4233	4083	3933	3783	3633
19,400	19,500	5178	5028	4878	4728	4578	4428	4278	4128	3978	3828	3678
19,500	19,600	5223	5073	4923	4773	4623	4473	4323	4173	4023	3873	3723
19,600	19,700	5268	5118	4968	4818	4668	4518	4368	4218	4060	3918	3768
19,700	19,800	5313	5163	5013	4863	4713	4563	4413	4263	4113	3963	3813
19,800	19,900	5358	5208	5058	4908	4758	4608	4458	4303	4158	4008	3858
19,900	20,000	5403	5253	5103	4953	4803	4653	4503	4353	4203	4053	3903
20,000	20,100	5448	5298	5148	4998	4848	4698	4548	4398	4248	4098	3938
20,100	20,200	5493	5343	5193	5043	4893	4743	4593	4443	4293	4143	3993
20,200	20,300	5538	5388	5338	5088	4938	4788	4638	4488	4338	4188	4038
20,300	20,400	5583	4583	5433	5283	5133	4983	4833	4683	4533	4383	4233
20,400	20,500	5628	5478	4328	5178	5028	4878	4728	4578	4428	4278	4128
20,500	20,600	5673	5523	5373	5223	5073	4923	4773	4623	4473	4323	4173
20,600	20,700	5718	5568	5418	5268	5118	4968	4818	4668	4518	4368	4218
20,700	20,800	5763	5613	5463	5313	5163	5013	4863	4713	4563	4413	4263
20,800	20,900	5808	5658	5508	5358	5208	5058	4908	4758	4608	4458	4308
20,900	21,000	5853	5703	5553	5403	5253	5103	4953	4803	4653	4503	5353
21,000	21,100	5898	5748	5598	5448	5298	5148	4998	4848	4698	4558	4398
21,100	21,200	5946	5896	5646	5496	5346	5196	5046	4896	4746	4596	4446
21,200	21,300	5996	5846	5696	5546	5396	5246	5096	4946	4796	4646	4496
21,300	21,400	6046	5896	5746	5596	5446	5296	5146	4996	4846	4696	4546
21,400	21,500	6096	5946	5796	5646	5496	5346	5196	5046	4896	4746	4596
21,500	21,600	6146	5996	5846	5696	5546	5396	5246	5096	4946	4796	4646
21,600	21,700	6196	6046	5896	5746	5596	5446	5296	5146	4996	4846	4696
21,700	21,800	6246	6096	5946	5796	5646	5496	5346	5196	5046	4896	4746
21,800	21,900	6296	6146	5996	5846	5696	5546	5396	5246	5096	4946	4796
21,900	22,000	6346	6196	6046	5896	5746	5596	5446	5296	5146	4996	4846
22,000	22,100	6396	6246	6096	5946	5796	5646	5496	5346	5196	5046	4896
22,100		6446	6296	6146	5996	5846	5696	5546	5396	5246	5096	4946

EXHIBIT X

SCHEDULE OF RETIREMENT AND MUTUAL AID DEDUCTIONS

1. Base rate of pay.

2. Premiums for Retirement Pension 2.0 percent of base pay monthly.

3. Dues for Mutual Aid Association 2.2 percent of base pay monthly.

Base Pay	Retirement Premium	Mutual Aid Dues
1,000 Yen	20 Yen	22 Yen
2,000	40	44
3,000	60	66
4,000	80	88
5,000	100	110
6,000	120	132
7,000	140	154
8,000	160	176
9,000	180	198
10,000	200	220

Source: National Personnel Commission. 9/10/48

EXHIBIT No. 11 (a)

JAPANESE POPULATION

CONVERTED INTO ADULT

MAN IN 1948

10 September 1948

ECONOMIC STABILIZATION BOARD

EXHIBIT NO. 11 (a)

1. This survey is based on estimated population of Japan made by the population problem Institute of Ministry of Welfare in August, 1948

2. Population of male adult equivalent per head per day classified by age and sex, quoted from "Nutrition analysis" edited by Dr Hotaro Arimato, published in 1945.

3. Ratio between "total population" and "population converted into male adult is as follows:

Number of total population equals A

Number of opoulation converted into Male adult equals B

A equals 80,551 1,000 persons

B equals 65,976 " "

$\frac{B}{A}$ equals $\frac{65,976}{80,551}$ equals 81.9%

EXHIBIT NO. 11 (2)

Nutrition requirement per head per day classified by age
(Standard quantity)

Fuel Value

Age	Male	Female
1	900 calories	650 calories
2	1100	1050
3	1175	1125
4	1250	1200
5	1325	1270
6	1400	1340
7	1475	1410
8	1550	1480
9	1625	1550
10	1700	1620
11	1775	1690
12	1850	1760
13	1925	1830
14	2000	1900
15	2000	1900
16	2050	1900
17	2100	1900
18	2100	1900
19	2100	1900
20-29	2100	1800
30-49	2000	1700
50-59	1900	1600
More than 60	1750	1500

Remark: Population more than 16 years are calculated as light workers.

Japanese population converted into adult man in 1948

Total population	80,551
Population converted into adult man	65,976

Unit 1000 persons.

Age	MALE			FEMALE		
	Population	Conversion Rate	Male Adult Equivalent	Population	Conversion	Male Adult Equivalent
1	1,357	42.9%	58.2	1,307	40.5%	52.9
2	1,242	52.4	15.10	1,206	50.0	60.3
3	776	56.0	43.5	753	53.6	40.4
4	814	60.0	48.8	793	52.1	45.3
5	1,005	63.1	63.4	930	60.5	59.9
6	981	66.7	65.4	958	63.8	61.1
7	1,013	70.2	71.1	995	62.1	66.8
8	997	73.8	73.6	970	70.5	68.4
9	919	77.4	71.1	898	73.8	66.3
10	811	81.0	76.4	795	77.1	61.3
11	867	84.5	73.3	853	60.5	68.7
12	893	88.1	78.5	871	83.8	73.0
13	931	91.7	85.4	908	87.1	79.1
14	894	95.2	85.1	879	90.5	79.5
15	876	95.2	83.4	865	90.5	78.3
16	881	97.6	86.0	861	90.5	77.9
17	888	100.0	88.8	862	90.5	78.0
18	854	100.0	85.4	835	90.5	75.6
19	838	100.0	83.8	824	90.5	74.6
20-29	6,628	100.0	6,638	7,288	85.7	6,246
30-49	9,023	95.2	8,590	9,667	81.0	7,830
50-59	3,061	90.5	2,770	3,036	76.2	2,313
60	2,920	83.3	2,432	3,670	71.4	2,630
T	39,465		34,293	41,085		31,683

EXHIBIT NO. 11 (b)

Results of Census

1 October 1947

Population in Japan by Sex and by Age Group. (Reference table for computing calories available for one adult male)

Age Group	Total	Male	Female
Under 9	16,710,748	8,456,272	8,254,476
10-19	17,009,431	8,580,834	8,428,597
20-61	38,241,851	18,377,703	19,864,147
62 and over	5,461,448	2,376,781	3,084,667
Total	77,423,478	37,791,591	39,631,887
- - - - - - - - - - - - - - - - - - - -			
Under 9	16,710,748	8,456,272	8,254,476
10	25,231	13,288	11,943
11	41,343	21,814	19,529
12	53,356	28,424	25,114
13	76,990	41,349	35,641
14	133,960	70,580	63,380
15	325,466	173,269	152,197
16	687,569	380,780	306,789
17	913,195	504,775	408,420
18	1,065,968	568,198	497,770
19	1,190,441	635,758	554,683

EXHIBIT XII

ALLOWANCE BUREAU
MINISTRY OF FINANCE

9 September 1948

List of Special, A and B Area

Special Area

Tokyo To

Tokyo City

Osaka Fu

Osaka City
Suita City
Moriguchi City
Toyonaka City

Hyogo Prefecture

Kobe City
Ashiya City
Maruo Town
Mikage Town
Sumiyoshi Village

Kyoto Fu

Kyoto City

Kanagawa Prefecture

Yokohama City

Fukuoka Prefecture

Fukuoka City
Kokura City
Wakamatsu City

Aichi Prefecture

Nagoya City

Musashino City

Fuse City
Sakai City
IKeda City

Amagasaki City
Nishinomiya City
Uozaki Town
Honjo Village
Motoyama Village

Kawasaki City

Moji City
Yahata City
Tobata City

A Area

Tokyo To

Hachioji City

Musashino City
(excluding Special Area)

Mitaka Town

Ome Town

Kojubunji Town

Cho fu Town

Komae Village

Itsukaichi Town

Futtsusa Town

Hoya Town

Kurume Town

Higashimurayama Village

Sunagawa Village

Tachikawa City

Koganei Town

Showa Town

Yaho Town

Tanashi Town

Machida Town

Haijima Town

Hino Town

Kodaira Town

Kiyose Village

Murayama Village

Jindai Village

Osaka Fu

Sakai City
(excluding Special Area)

Suita City
(excluding Special Area)

Izumiotsu City

Kishiwada City

Yao Town

Ryuge Town

Tatsumi Village

Tomitabayashi Town

Shonai Town

Hirakata City

Kaizuka City

Takatsuki City

Kyuhoji Town

Kami Village

Yata Village

Takaishi Town

Ibaraki Town

Ikeda City
(excluding Special Area)

Toyonaka City
(excluding Special Area)

Sano Town

Maioka Town

Nawate Village Ne

Izumi Town

Suminodo Town

Toriishi Village

Takawashi Village

Domyoji Village

Matsubara Town

Tateisu Village

Ibarada Town

Nunose Village

Kashibara Town

Minomo Village

Neyagawa Town

Furuichi Town

Fukuhara Town

Ajiyoshi Village

Fujiidera Town

Hikisho Village

Miyake Village

Tamagawa Town

Hyogo Prefecture

Amagasaki City
(excluding Special Area)

Nishinomiya City
(excluding Special Area)

Ashiya City
(excluding Special Area)

Akashi City

Motoyama Village
(excluding Special Area)

Himeji City

Yoshimoto Village

Aioi City

Takasago Town

Itami City

Sumiyoshi Village
(excluding Special Area)

Kawanishi Town

Kohama Village

Kakogawa Town

Fukuoka Prefecture

Fukuoka City
(excluding Special Area)

Moji City
(excluding Special Area)

Kokura City
(excluding Special Area)

Tobata City
(excluding Special Area)

Wakamatsu City
(excluding Special Area)

Nokata City

Tagawa City

Yamada Town

Futase Town

Chinzei Village

Kamihonami Village

Oita Village

Miyata Town

Ueki Town

Nishikawa Village

Naka Village

Soeda Town

Kawasaki Town

Kaneda Town

Inatsuki Town

Furutsuki Village

Magarikane Village

Iigane Village

Oomuda City

Iizuka City

Usui Town

Shonai Village

Kotai Town

Honami Village

Katsuragawa Village

Kotake Town

Kiyase Town

Taurugi Village

Kasamatsu Village

Wakamiya Town

Kaito Village

Itoda Town

Akaike Town

Kaita Village

Kawara Town

Saidosho Village

Kashii Town

Kurume City

Shigajima Village

Okagaki Village

Mizumaki Town

Kagetsu Town

Shime Town

Uchino Village

Wajiro Village

Katashiro Village

Onga Village

Nakama Town

Ashiya Town

Naka Town

Chihaya Village

Tatara Village

Kanagawa Prefecture

Kawasaki City
(excluding Special Area)

Yokosuka City

Fujisawa City

Hiratsuka City

Hayama Town

Kamakura City

Odawara City

Chigasaki City

Yamaguchi Prefecture

Shimonoseki City

Onoda City

Ube City

Hiroshima Prefecture

Hiroshima City

Kure City

Nara Prefecture

Nara City

Wakayama Prefecture

Wakayama City

Shizuoka Prefecture

Atami City

Nagasaki Prefecture

Nagasaki City

Sasebo City

Kyoto Fu

Maizuru City

Fukuchiyama City

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Aichi Prefecture

Narumi Town

Mishibiwajima Town

Inazawa Town

Moriyama Town

Ichinomiya City

Seto City

Okayama Prefecture

Okayama City

Saitama Prefecture

Omiya City

Kawaguchi City

Urawa City

Oita Prefecture

Beppu City

Shiga Prefecture

Otsu City

Chiba Prefecture

Ichikawa City

B Area

Hokkaido

Kameda Town

Kotoni Town

Miyagi Prefecture

Kisenuma Town

Tagajo Village

Fukushima Prefecture

Onahama Town

Shirakawa Town

Other four (4) towns and villages

Chiba Prefecture

Tsudanuma Town

Makuhari Town

Other four (4) towns and villages

Tochigi Prefecture

Nikko Town

Ashio Town

Tokyo To

Asakawa Town

Chofu Town

Other 51 towns and villages

Tanashi Town

Hikawa Town

Saitama Prefecture

Warabi Town

Hanno Town

Other ten (10) towns and villages

Tokorozawa Town

Ibaragi Prefecture

Taga Town

Takahagi Town

Kanagawa Prefecture

Ofuna Town

Sagamigahara Town

Atsugi Town

Other thirty (30) towns and villages

Oiso Town

Hakone Town

Yose Town

Shizuoka Prefecture

Ito Town

Other three (3) towns and villages

Aichi Prefecture

Shinkawa Town

Other twenty-four (24) towns and villages

Otaka Town

Ishikawa Prefecture

Matsatto Town

Oshino Village

Niigata Prefecture

Naoetsu Town

Niitsu Town

Shinhatsuda Town

Nagano Prefecture

Shimosuwa Town

Karuizawa Town

Fukui Prefecture

Takebu Town

Mie Prefecture

Hanaoka Town

Other six (6) towns and villages

Gifu Prefecture

Naka Town

Other five (5) Towns and villages

Shiga Prefecture

Maebara Town

Nara Prefecture

Takata Town

Unabi Town

Kyoto Fu

Yodo Town

Kameoka Town

Other thirty (30) towns and villages

Osaka Fu

Shimamoto Town

Shinoda Village

Other 109 towns and villages

Hyogo Prefecture

Nageo Village

Nishiwaki Town

Other 84 villages and towns

Wakayama Prefecture

Gobo Town
Other 3 towns and villages

Kameyama Town

Sobara Town

Other three (3) towns and villages

Gojo Town

Other twenty-seven (27) towns and villages

Kamo Town

Ugi Town

Yamada Village

Tsuda Town

Santa Town

Niki Town

Hashimoto Town

Shimane Prefecture

Nogi Village

Hiroshima Prefecture

Itsukushima Town

Other 15 towns and villages

Yamaguchi Prefecture

Asa Town

Other 6 towns and villages

Tokushima Prefecture

Komatsujima Town

Kagawa Prefecture

Zentsuji Town

Kochi Prefecture

Gomen Town

Fukuoka Prefecture

Yukuhashi Town
Aka Village
Ohter 40 towns and villages

Saga Prefecture

Imari Town

Nagasaki Prefecture

Sasa Town

Oita Prefecture

Saganoseki Town

Kumamoto Prefecture

Yamaga Town

Kagoshima Prefecture

Ishiki Village

Taniyama Town

Fuchu Town

Funagi Town

Ikeda Town

Other three towns

Other two villages

Karita Town
Yoshikawa Village

Other 3 towns

Other 5 towns and villages

Tsukumi Town

Mizumata Town

Ibusuki Town

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TECHNICAL REPORT ON COST OF LIVING IN JAPAN IN RELATION TO COMPENSATION OF GOVERNMENT EMPLOYEES

Nature of Cost of Living

From the standpoint of the individual household the cost of living is a simple and relatively precise concept. It means the prices or amounts which the family must pay for the things it customarily buys. A rise in prices means a rise in the cost of living and a fall in prices means a fall in the cost of living. The housewife does not find it necessary to employ refined statistical techniques to measure the cost of living; changes are reflected directly in the family budget and adjustments are made automatically by increasing or decreasing outlays or by increasing or decreasing consumption, that is, by changing the level of living.

From the public standpoint the concept is much less simple. We immediately face the question "Whose cost of living are we concerned with? Are we concerned with the average cost of living of the population or of a particular segment of the population? If so, are we concerned with average monetary outlays regardless of changes in quantities consumed or are we concerned with the cost of procuring some average or standard quantity of commodities? Or are we perhaps concerned with the cost of living of the typical consumer (in statistical terms, either the median or the modal level), or again perhaps with the outlay necessary to maintain some predetermined minimum standard of living? Are we concerned with emergency standards, with subsistence standards, with so-called minimum standards of health and decency, or with comfort standards?

Are we concerned with the cost of living of a single adult individual living independently of any family, or are we concerned with the cost of living of a family? If the latter, what should be the size and structure of the family?

Again, are we concerned with finding a precise sum of money needed to procure a certain quantity of goods and services, or are we to be satisfied with a relative number which will enable us to measure changes in the cost of living without reference to sums involved? Obviously the latter is easier to obtain than the former, although it may have a deceptive appearance of accuracy.

Different answers to each of these questions may be appropriate for different purposes. For reasons to be explained later, the following conclusions were reached for purpose of this study:

1. An effort should be made to measure the monetary outlays necessary to purchase a certain predetermined quantity of foodstuffs for consumption units composed of different numbers of persons.

2. We should try to measure the actual monetary outlays of typical (modal) consumption units of different sizes for clothing, housing, light and fuel, and miscellaneous items.

3. The cost of living of a given consumption unit would be the sum of the appropriate two of the foregoing sums.

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4. In addition to measuring the monetary outlays necessary for determining the cost of living on the foregoing bases, we shall attempt to construct an index of the cost of living which will enable us to measure relative changes from month to month or from quarter to quarter.

Basic Assumptions

Central to all of the findings of this study was the assumption that Government employees should receive neither better nor worse treatment than the Japanese population of which they are an integral part. They should not occupy a position of special privilege nor should they be subjected to economic disadvantages by virtue of their position as public servants.

The first consequence of this assumption is that the minimum standard of living established for government employees must be determined with reference to existing levels of living of the Japanese population rather than solely or even principally by consideration of quantities of goods and services necessary to attain a subjective standard of health and well-being. The standard thus arrived at will admittedly be low when judged by reasonable a priori concepts. However, it provides for the most just and equitable distribution of the existing scanty supplies of commodities. Its improvement depends on improvement of the general economic situation in Japan; in this respect it rests in part upon the efforts of the Government workers themselves.

As a second consequence of the central assumption it was further assumed that the minimum standard of consumption established at present will be maintained by periodic adjustments to meet changing price levels and also that the basic standard itself will be raised as soon as increases in available supplies of commodities warrant. Specifically, it follows that the minimum standard of calorie intake will be raised as soon as there is a general improvement in the food situation and that until that time comes, sufficient wages will be provided to enable every worker to purchase for himself and his dependents his fair share of the available food supply and other commodities and services.

A second major assumption, the necessity for which became clear upon cursory examination of probable costs of an adequate compensation plan, is that the existing structure of family, area, and special allowances might be modified but would not be completely abandoned. As a consequence of this assumption it became necessary to determine the cost of living at a minimum standard for a consumption unit of one individual, as well as for consumption units of two and more members. This process seems to be the more appropriate because it developed that over 50% of the employees of the Government are single individuals with no other person dependent upon them for support. Moreover, considerations of cost made it necessary to assume that many individuals who compose single member consumption units are not completely independent but maintain themselves as part of a household which constitutes another consumption unit. This assumption appears to accord with the facts of Japanese living at the present time.

particularly in view of the critical shortage of housing. Certain additional consequences of this assumption will become clear later.

A considerable number of assumptions of a technical nature were found necessary in the analysis of the available statistical data. These are indicated at the appropriate points in the following discussion.

Sources of Information

There is general agreement that the best single source of information on cost of living is the Consumer Price Survey, which is compiled monthly by the Statistics Bureau of the Cabinet. This survey covers actual consumer outlay in some 28 cities, expenditures being classified into the five major categories of food, clothing, housing, light and fuel, and miscellaneous. It is based on accounts kept in great detail by a carefully selected sample of approximately 5000 non-farm families who probably constitute a good cross-section of the urban population. The data so compiled are generally accepted as authoritative by employers, labor unions, and government.

However, the overall data so compiled are considerably more reliable than are the data for individual cities, with the possible exception of Tokyo and Osaka, because of the comparatively small samples for individual cities. The samples from individual cities average well under 200, and are subject to considerable sampling errors, which tend to cancel out in the overall averages.

The Consumer Price Survey is supplemented to some extent by data assembled from approximately 1,000 localities, by the Allowance Bureau of the Ministry of Finance. These data are based on comparable samples of approximately 30 families in each locality using methods similar to those employed in the C.P.S. These data, however, are not regularly tabulated, but are assembled only when needed for purposes of determining whether a change in the classification of a particular locality for area allowance purposes is warranted. The data are somewhat unreliable because of the small size of the samples and because they emanate from sources having interest in maximizing the figures.

Family expenditures in Tokyo, based on a sample of 200 families, are compiled monthly in great detail by the Statistics Bureau of Tokyo-To, which also assembles voluminous data on commodity prices. In many cases these are the only authorititive price data available, thus necessitating greater use of Tokyo data than would be desirable if comparable data were available for other localities. The most complete and detailed analysis of family expenditures available has been made by Tokyo-To, based upon a sample of 659 families (November 1947).

A Nutrition Survey is made quarterly (in February, May, August, and November) by the Welfare Ministry. This survey shows actual food intake by a sample of approximately 30,000 persons, about one-third of whom are located in Tokyo and eleven other major cities, while two-thirds live in rural areas. Data are based on records of actual consumption in a selected three-day period which are carefully maintained by each family in the sample. The data are generally accepted as reliable, although it is possible that they are slightly biased in an upward direction because of a tendency of families to eat somewhat

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more and better food in the sample period than at other times. This source of error may be balanced by errors of omission in reporting.

Data on available food supplies, present and projected, were furnished by the Economic Stabilization Board. Some account was taken of these data, but they were employed as a check on the feasibility of plans rather than as a foundation for them.

Numerous officials of the Japanese Government and of GHQ, SCAP, furnished information and expert opinion. In particular, among Japanese Government Agencies, the Statistics Bureau, the Economic Stabilization Board, the Allowance Bureau of the Ministry of Finance, and the Welfare Ministry were consulted frequently and the Economic and Scientific Section, the Natural Resources Section, and the Public Health and Welfare Section of GHQ, SCAP, were provided valuable assistance.

Statistical Approaches

The problem of determining the cost of living has exercised the best efforts of statisticians for many years, and no completely satisfactory solution has ever been reached. No two families ever have exactly the same pattern of consumption, nor does the consumption pattern of the same family remain intact. It is difficult therefore to determine the components whose cost is to be measured. Moreover, families differ in the efficiency with which they select and utilize their purchases, so that two families with identical outlays may differ considerably in level of living. In addition, the price of a given commodity varies considerably from locality to locality and even from shop to shop in the same neighborhood, as well as from day to day, so that it is difficult to determine what prices to use in computing costs.

A further difficulty arises in determining what standard of living is to be measured. It is possible to adopt a purely statistical standard, such as the actual level of living of the median, mean, or mode of the population or of some selected segment of the population, and this course is advocated by some statisticians who wish to eliminate subjective elements from their findings. It has the disadvantage that it reflects not only changes in price but also changes in quantities consumed; thus, the cost of living may remain unchanged when computed in this manner, while actually considerable changes are occurring in both prices and amounts consumed. However, it has the advantage of remaining closely in touch with reality, while a theoretical standard may become quite unrealistic over a period of time.

An alternate course is to determine in some manner, usually by means of a statistical survey, the components essential for a particular standard of living and then periodically to compile data on their prices. This procedure has the advantage of providing a standard which itself remains constant rather than varying with the quantities it purports to measure. However, once any protracted period of time the standard is almost certain to become obsolete owing to changes in taste and to technological progress.

An analysis of available data on food consumption indicates at once that there have been very considerable fluctuations from month to month in the average

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quantity of food consumed per capita. Thus a minimum wage based on actual expenditures might at times provide less than enough to maintain the minimum standard of health which existing supplies of food render feasible, while at other times the wage would be higher than necessary. For this reason it has seemed desirable to adopt a theoretical standard of food consumption and to attempt to measure the cost of maintaining that standard. It is considered that the statistical data available are adequate in both quantity and quality to render practicable the construction of a standard "market basket" of food on which month-to-month comparisons can be made.

It is obviously more difficult, even under favorable conditions, to establish theoretical standards for the other commodities and services required to maintain a minimum standard of living. In view of the unsettled conditions existing in Japan at the present time and the general inadequacy of statistical data concerning these items, it has seemed inadvisable to attempt to utilize the "market basket" technique to estimate their costs. On the other hand, comparatively good data are available on actual expenditures for these items. Consequently, it was decided to base these standards on actual expenditures. For this purpose, modal expenditures seem most appropriate. Such a standard will insure that wages are sufficient to provide all workers with that quantity of clothing, housing, light and fuel and miscellaneous items which is available to the greatest number of the general population. No higher standard can be justified at the present time, while any lower standard would be unjust to public employees.

In the application of the market-basket technique, it has been necessary to consider whether to utilize official prices or "effective" prices, which include blackmarket prices. (The effective prices reported by the Consumer Price Survey are weighted averages of official prices and free-market prices, the weights used being the proportions of each item bought at official and free-market prices respectively). In view of the facts that all official statistical data are based upon effective prices and that it would be completely unrealistic to insist on using official prices only, it was decided to use effective prices as a basis for all findings. No one who was consulted seriously suggested any other course.

A more serious problem arises out of dynamic nature of the situation. It is of limited value to determine the cost of living at a particular moment in time if that cost changes rapidly with the movement of time. This problem is additionally complicated by the lag in statistical reporting, which entails the consequence that it is only possible to determine with reasonable accuracy the cost of living at some point in the past, whereas we are interested in the cost of living at present and in the near future. There is thus generated a considerable pressure upon the statistician to depart the role of historian for that of phrophet, a pressure that is less easily resisted because of the development of powerful tools of trend analysis. Nevertheless, it is our belief that this pressure should be resisted. The economic forces which have been operating to inflate the cost of living are highly abnormal. They are being combatted vigorously by the government and it is hoped that the inflationary trend will be halted or reversed. There are already some encouraging signs of a leveling off process. Consequently we have made no attempt to project our findings from the past to the present or the future, nor would we recommend that any such attempt be made.

This however does not dispose of the problem. Since the cost of living is still changing in significant fashion, and since there are in prospect changes in official prices and rations whose effect cannot be foreseen, some provision should be made for continuous measurement of costs and for periodic consideration of such adjustments of basic wages as may be indicated thereby. Moreover, since the standard of food consumption adopted for present purposes is below the ideal standard, provision should be made for raising it as additional supplies of foodstuffs become available.

It is believed that the measures of cost of living outlined above provide a suitable base for future adjustments, either as monetary quantities or after conversion into index numbers. It is true that they are unorthodox indices, but they have been tailored specifically to meet present Japanese needs. Moreover, they take account of existing inadequacies in Japanese statistics and offset them as fully as possible. Of course, they should be refined whenever circumstances permit.

Computation of Cost of Living

Data furnished by the Economic Stabilization Board (See Exhibit No. 1) indicate that the Japanese economy at the present time is capable of providing approximately 1850 calories per capita per day for the total population. This figure is consistent with the findings of the Consumers Price Survey for recent months (See Exhibit No. 2).

Data furnished by the Welfare Ministry (See Exhibit No. 3) indicate that food should be distributed among the various age levels of the population approximately in the following proportions: Adult male, 2000 cal.; adult female, 1750 cal.; child of 12, 1800 cal.; child of 8, 1550 cal.; child of 7, 1500 cal.; child of 3, 1200 cal. On the assumption that the population sampled by the CPS consisted on the average of one adult male, one adult female, one child of 12, one child of 7, and one child of 3, it is possible to provide the following quantities of food for a typical family if the available food is equitably distributed:

Adult male	---	2200 calories
Adult female	---	2000 "
Child of 12	---	2000 "
Child of 7	---	1700 "
Child of 3	---	1350 "

Consequently these quantities have been adopted as standard in computing food costs. (It should be noted that the Nutrition Survey is reported in net calories, while the ESB figures are in gross calories. 2000 net calories equal approximately 2200 gross calories.)

The Nutrition Survey conducted quarterly by the Welfare Ministry portrays the pattern of food consumption in considerable detail (See Exhibit No. 3). In order to construct a food market basket it has been necessary only to convert the pattern determined by the Nutrition Survey to a 2200 calory level. This has been

done by nutrition specialists of the Welfare Ministry (See Exhibit No. 4). The consumption pattern employed has been that for Tokyo, because adequate price data are available only for that city. This is infortunate, and should be changed as soon as adequate price data become available for other localities, but there is no reason to believe that it constitutes a major source of error, since it is unlikely that price trends in Tokyo could differ greatly in degree or duration from those in other sections of the country.

Price data used are those collected by Tokyo To and by the Consumer Price Survey. (See Exhibit No V and No VI.)

Examination of the patterns of consumption reveal that there are significant changes from season to season. Accordingly, a market basket has been constructed for each quarter. Each of these market baskets represents the same standard of food consumption (2200 calories per day per adult male or 1850 calories per day per capita) but the components of the market basket vary with actual variation in kinds of food consumed. This technique enables us to measure the cost of a uniform tandard of food consumption which is nevertheless in close adjustment with existing patterns of consumption at all times.

The cost of a standard 2200 calories market basket in July, based upon the July-September patter of consumption, was found to be ¥1743.

These represent Tokyo prices. In order to convert these to prices as shown in the small cities of the Consumer Price Survey, a special Fisher index has been computed based on food items for which comparable prices are available for both areas (See Exhibit No. 6). This index, which was .647 for the quarter April-June 1948, the latest available data, has been used to deflate the Tokyo aggregate price, the resultant net aggregate for small cities being ¥1128. Data available for August indicate a market decline in food prices in Tokyo, the cost of the market basket dropping to ¥1434, which when deflated amounts to ¥928.*

For consumption items other than food no adequate and uniformly accepted standards have been developed, nor are available price data adequate in any respect for the construction of market basket aggregates or of index numbers of consumer prices. In this situation the only practicable solution has been to rely on actual consumer expenditures as a standard. For our purposes, modal expenditures have seemed most appropriate in each case. Modal expenditures per family have been determined for clothing, housing, light and fuel, and miscellaneous expenditures. (On the basis of detailed data on income distribution in

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*(Footnote) These aggregates are exclusive of the cost of dried laver for both July and August. Inclusion of this commodity would increase the aggregates to ¥2399 in July and ¥2010 in August. While the commodity is included in the market basket by the Nutrition Bureau, its extremely high price per unit of food value renders its inclusion in cost-of-living indices impracticable at the present time.

Tokyo, it has been determined that the mode is approximately 80 per cent of the mean. There is apparently some tendency for the mode to move in the direction of the mean; further study is needed to define this relationship more precisely.)

From data available on distrubution of expenditures of various classes by families of various sizes ranging from two to seven members (See Exhibit No. 7, Table 6), it has been possible to estimate the modal expenditure of a consumption unit of one person and to compute the additional expenditure entailed by each additional member of the consumption unit. This procedure is not entirely satisfactory, since (a) it involves extrapolation beyond the data, and (b) the data themselves are influenced by income distribution, as per capita expenditures in a large family will be lower than per capita expenditures in a small family having the same income and as the size of family is positively correlated with the age and income of the head of the family. However, these various defects tend to offset each other, and the results have an appearance of reasonableness which lends support to the use of the technique. No better solution of the problem has been suggested.

The following table shows the estimated modal outly for each class of expenditure for consumption units of various sizes ranging from one to seven. The estimates are obtained by multiplying the mean family expenditures in small cities in June 1948 as shown by the CPS by .80 to obtain the mode (See Exhibit No. 13), and then multiplying by the appropriate conversion factor determined by the technique describedabove. (For details of computation see Exhibit No. 8.)

JUNE

Number of Members of Family	CLOTHING		HOUSING		LIGHT & FUEL		MISCELLANEOUS	
	Conversion Factor	Modal Outlay	Conversion Factor	Modal Outlay	Conversion Factor	Modal Outlay	Conversion Factor	Modal Outlay
1	.253	209	.481	136	.133	23	.503	569
2	.441	365	.684	193	.483	84	.606	686
3	.628	520	.838	236	.746	130	.855	818
4	.815	675	.944	266	.919	160	.855	968
5	1.185	981	1.008	284	.999	174	1.161	1314
6	1.000	828	1.000	282	1.000	174	1.000	1132
7	1.375	1139	.966	272	.911	158	1.335	1511

JULY

1	.253	224	.481	171	.133	47	.503	671
2	.441	391	.684	242	.483	172	.606	809
3	.628	556	.838	297	.746	266	.723	965
4	.815	722	.944	335	.919	327	.855	1141
5	1.000	886	1.000	355	1.000	356	1.000	1335
6	1.185	1050	1.008	358	.999	356	1.161	1550
7	1.375	1218	.966	343	.911	324	1.335	1782

[redacted]

Law Concerning Base Pay of Employees
in the Regular Government Service

Law No. 95, 1950
(as amended 7 December 1950)

(Object and Effect of this Law)

Article 1. The object of this Law is to provide in regard to the employees in the regular government service as defined in Article 2 of the National Public Service Law (Law No. 120 of 1947)(hereinafter referred to as "employee" or "employees"), except as otherwise provided by law, for such matters as are relating to their base pay, base pay schedule, adjustment of their base pay, their family allowance, area allowance, special work allowance, work hours, overtime allowance, holiday pay and night allowance, and the compensation of employees in one-full-time service and the establishment of regulations concerning the administration of compensation, by respecting in principle the pay plan recommended by the National Personnel Authority to the Diet and to the Cabinet under date of August 9, 1950, in order to bring about uniformity of policy relating to personnel affairs and compensation.

2. The provisions of this Law shall not be construed as repealing, amending or superseding in any particular any provision of the National Public Service Law. Any provisions of this Law in conflict with any provisions of the National Public Service Law inclusive of laws based thereon shall be null and void.

3. Division of jobs under the provisions of Article 6 shall, so far as the compensation is concerned, remain in force until a pay plan prescribed in Article 63 of the National Public Service Law shall have been established and come into force, notwithstanding the enforcement of the Law concerning the Position-Classification Plan (Law No. 180 of 1950).

(Powers of the National Personnel Authority)

Article 2. The National Personnel Authority shall have the following powers in connection with the enforcement of this Law:

1. To make rules and issue directives necessary in the administration and technical interpretation of this Law;

2. To decide the extent of application of the compensation schedules prescribed in Article 6;

3. To make studies of the amounts of compensation of employees with a view to recommending to the Diet and to the Cabinet simultaneously any adjustment deemed by the National Personnel Authority to be appropriate, to make investigations upon all matters touching on the administration of this Law and its practical effect while, at the same time, the National Personnal Authority may direct the adjustments on the basis of those investigations and, whenever it deems it necessary, to report the results of its studies and investigations to the Diet and to the Cabinet with its recommendations which may be deemed appropriate for the accomplishment of the purposes of this Law;

4. To provide rules and to issue directives concerning the standard for base pay of newly recruited employees and employees changed from one grade to another and for within-grade salary advancement;

5. To make studies of and investigations upon a plan for leave of absence with a view to recommending to the Diet and to the Cabinet simultaneously any adjustment deemed to be appropriate;

6. To make continuous, scientific studies and investigations of the cost of living in areas throughout the country for the purpose of recommending to the Diet and the Cabinet simultaneously an appropriate classification of areas and area allowance rates;

7. To receive and review appeals of grievance of employees as provided for in Article 23;

8. To secure complete enforcement of this Law and to bear responsibility therefor.

(Payment of Compensation)

Article 3. Compensation authorized under this Law shall be paid in cash except as provided in Article 5, paragraph 2.

2. No compensation shall be paid or issued to employees except as provided by Law or rules of the National Personnel Authority.

3. Any reimbursement of actual expenses incurred as incident to public service shall not be included in compensation.

(Base Pay)

Article 4. The base pay for all employees shall be based on the complexity and difficulty of their duties and responsibilities, taking into consideration hardships, work hours, environments and other working conditions.

Article 5. The compensation schedules attached as appendixed provided in Article 6 shall include base pay for all grades. Base pay shall represent the total remuneration for fulitime employment on the basis of work hours prescribed in Article 14 (hereinafter referred to as "regular work hours") but including family allowances, area allowances, special work allowances, over-time allowances, holiday pay and night allowances as provided by this Law.

2. In case quarters, meals, uniforms and other similar valuables are provided or lent free of charge to the employees, these shall be treated as a part of compensation and the amounts of base pay for such employees shall be adjusted as otherwise provided by law. Provided, however, that this adjustment shall not be made with respect to the official residence and rent-free housing prescribed in the Law concerning the Government Housing for National Public Service Personnel (Law No. 117 of 1949)

Article 6. The jobs of employees shall be divided into 15 grades, and the duties and responsibilities of exemplary jobs illustrative of the various levels of work for the respective grades shall be provided by the National Personnel Authority.

2. The compensation schedules authorized under this Law shall consist of the general salary schedule and special salary schedules enumerated below, and no other salary schedule of any kind shall be recognized:

I. The general salary schedule (Appendix 1):

II. The special salary schedules:

(1) Salary schedule for tax collectors and economic investigators (Appendix 2)

(2) Salary schedule for police, employees of the Maritime Safety Board (as designated by rules of the National Personnel Authority) and employees for correction and rehabilitation services (Appendix 3)

(3) Salary schedule for seamen (Appendix 4).

3. The amounts as prescribed in the above compensation schedules shall be the monthly amounts.

4. The general salary schedule shall be applicable to all employees except those covered by any of the special salary schedules. However, the employees as prescribed in Article 22, paragraph 3 of the Supplementary Provisions shall not be subject to any of the compensation schedules.

Article 6-(2) The positions to be allocated to the grade 15 and the base pay of the employees occupying such positions shall be decided by the National Personnel Authority in accordance with the provisions of Article 4 and the preceding Article.

Article 7. The Speaker of the House of Representatives, the President of the House of Councillors, the Prime Minister, the Attorney-General, various Ministers, the Chief Judge of the Supreme Court, the President of the Board of Audit or the President of the National Personnel Authority (hereinafter referred to as "Chiefs of Agencies") and those delegated by the Chief of Agencies shall, subject to the regulations of the National Personnel Authority, make appropriate application of this Law so that employees under the respective jurisdiction may receive their base pay for each month on the basis thereof, on no later than the 25th day of the month concerned.

Article 8. Initial appointment of an employee or his promotion by grade (meaning the change of his position to an upper grade; hereinafter the same) shall be made only in cases where there is a vacancy to be filled in the fixed number of positions by grade to which he is intended to be initially appointed or promoted, and where the person to be initially appointed or promoted is deemed as qualified for the grade to which he is intended to be initially appointed or promoted.

2. The term "fixed number of positions by grade" referred to in the preceding paragraph shall mean the number of positions of employees fixed by grade under the provisions of Article 6, paragraph 1 and Article 20.

3. The National Personnel Authority may establish or revise the fixed numbers of positions by grade, conforming to the purpose of laws and orders concerning national administrative organizations and within the limit of budget.

4. When an employee has made meritorious services of the undermentioned length since he was entitled to receive the present base pay step, he shall be allowed pay increase to a next higher step within the range of base pay in the grade to which his position is allocated.

(1) In case the differential between the monthly amount of the present base pay of the employee and that of base pay of a next higher step (hereinafter referred to as "differential") is less than three hundred (300) yen.. . . . . .6 months and longer.

(2) In case the differential is more than three hundred (300) yen and less than six hundred (600) yen . . . . . 9 months and longer.

(3) In case the differential is more than six hundred (600) yen . . . . . .12 months and longer.

5. If the employee's service record is especially meritorious, the pay increase period prescribed in the preceding paragraph may be shortened or the pay increase to more than two contiguous steps higher than the present base pay step may be authorized to him, or both may be done together, regardless of the provisions of the said paragraph.

6. In case the monthly amount of base pay of an employee is of the highest step withinthe grade his position is allocated to or higher than it, no pay increase shall be authorized while he remains in the same grade. Provided that among employees receiving such monthly amount of base pay, as to one who has been receiving it for a long time, one who has established especially meritorious service, etc, pay increase may be made in excess of the highest step within the grade of his position, using the new monthly amounts of base pay as provided for in Appendix No. 1 of the Supplementary Provisions (Table of Comparison of Previous and New Bas Pays) of the Law for Partial Amendment to the Law concerning Compensation of Employees in the Regular Government Service (Law No. of 1950).

7. Pay increase under the provisions of the preceding three paragraphs must be made within the limit of budget.

8. Matters necessary for the administration of the provisions of paragraphs 1 to 3 inclusive shall be provided for by rules of the National Personnel Authority.

Article 9 shall be amended as follows:

(Procedures for Payment of Base Pay)

Article 9. The period of computing base pay (hereinafter referred to as "pay period") shall be from the first day to the fifteenth day of each month and from the sixteenth day to the last day thereof, and half an amount of the monthly amount of base pay shall be paid for each pay period.

2. The day of payment of base pay for each pay period shall be decided by rules of the National Personnel Authority.

The following one Article shall be added next to the same Article:

Article 9-(2) An employee newly appointed shall be paid base pay from the very day of appointment, and in case the amount of employee's base pay is changed as the result of pay increase, pay reduction, etc., he shall be paid base pay newly determined from the very day of such occurrence. Provided that in case a national public employee separates from service and is again appointed as such on the same day, he shall be paid base pay from the day following the said day.

2. In case an employee separates from service or dies, he shall be paid base pay for the period up to that day.

3. In cases where base pay is paid in accordance with the provisions of the preceding two paragraphs, and if such cases are not the cases where it is paid from the first day of the pay period or where it is paid until the last day thereof, the amount of such base pay shall be computed per diem in terms of the actual number of days in the particular pay period less the number of non-work days.

(Adjustment of Amount of Compensation)

Article 10. If the National Personnel Authority deems that the amounts in the compensation schedules prescribed in Article 6 are inadequate for the position having the characteristics listed below, it is authorized to establish on account of such characteristics reasonable schedules of adjustment for the monthly amounts of base pay shown in such compensation schedules. However, nothing contained herein shall preclude it from taking such characteristics into consideration in allocating a given position to a grade in compensation schedules prescribed in this Law, when such special characteristics are uniformly presented in positions involving similar duties and responsibilities. In this case no adjustment of the monthly amount of base pay is authorized under the provisions of this Article:

(1) Those positions wherein the duties and responsibilities are such as would cause them to be allocated to given grades within the compensation schedule prescribed herein, but which are located at isolated, remote, or inaccessible places when compared with the usual location of positions involving similar duties and responsibilities.

(2) Those positions wherein the duties involv physical hardships or hazards which are excessive when compared with these usually involved in positions involving similar duties and responsibilities.

2. The amount of adjustment as prescribed in the preceding paragraph shall not exceed 25 percent of the monthly amount of base pay before adjustment.

3. The National Personnel Authority shall make studies as to the application of the compensation schedules referred to in this Law to educational officials and other employees engaged in special work and submit such recommendations as it may deem necessary on the compensation schedule of such and other related matters to the Diet and the Cabinet simultaneously.

(Family Allowance)

Article 11. Family allowance shall be paid to all employees who have dependent relatives.

2. For the purpose of payment of family allowances, the persons listed below who have no other means of livelihood and are primarily dependent upon the employee for their support, shall be considered as dependent relatives:

(1) Spouse (including anyone who, though not registered, is actually under marital status with the employee);

(2) Children and grandchildren under 18 years of age;

(3) Parents and grandparents over 60 years of age;

(4) Younger brothers and sisters under 18 years of age;

(5) Those who are crippled or disabled.

3. Family allowance shall be paid at the monthly rate of ¥ 600 for the dependent falling under Item 1 of the preceding paragraph and ¥ 400 for each of those falling under Items 2 to 5 inclusive. However, with respect to one of the children under 18 years of age it shall be ¥ 600.

Article 11-(2) In cases where an employee newly appointed has dependent relatives or where any of the causes under the following items has occurred to him, he must promptly report it to the Chiefs of Agencies or the person authorized by such chiefs:

(1) Cases where there is a person who has newly required qualification such as a dependent relative;

(2) Cases where there is a person who has lost qualification as a dependent relative.

2. In cases where an employee newly appointed has dependent relatives, family allowance shall be paid or its amount revised as from the day he has become an employee, and in cases where the cause under item (1) of the preceding paragraph has occurred to an employee, as from the day such cause has occurred. Provided that in case a report is made after the elapse of 15 days from the day the cause reported has occurred, it shall be paid or its amount revised as from the day such report has been accepted.

3. In cases where the cause under paragraph 1, item (2) has occurred to an employee, family allowance shall not be paid after the day following the day such cause has occurred.

(Area Allowance)

Article 12. Area allowance shall be paid to all employees who serve is specially designated areas where the cost of living is specifically high.

2. The monthly amount of area allowance shall be computed by multiplying the total of the monthly amounts of base pay and family allowance by the rates prescribed according to the area classification in the following items:

(1) 1st class area 5 percent;

(2) 2nd class area 10 percent;

(3) 3rd class area 15 percent;

(4) 4th class area 20 percent;

(5) 5th class area 25 percent;

3. The classification of areas mentioned in each item of the preceding paragraph shall be provided for by Law separately.

(Special Work Allowance)

Article 13. The special work allowance shall be in accordance with the Cabinet Order concerning the Special Work Allowances to be granted to Government Employees (Cabinet Order No. 323, 1948), or Article 25 of the Diet Personnel Law, and the Regulations for Pay of Diet Personnel (Law No. 85, 1947) as provided by the same Article, as to their kinds, the coverage of those who receive them, the amount of allowance and the method of payment until such time as they are incorporated into base pay in compensation schedules, or adjustment are authorized under the provision of Article 10.

(Work Hours Per Week)

Article 14. The work hours shall be established by rules of the National Personnel Authority within the limitations of not less than forty hours per week nor more than forty-eight hours per week, exclusive of the rest period.

2. In order to meet the special necessities of their agencies, the Chiefs of Agencies may, with the approval of the National Personnel Authority, change or prolong the work hours as prescribed in the preceding paragraph within the limitations of not less than forty hours per week nor more than forty-eight hours per week, exclusive of the rest period.

3. With respect to work hours which are such that it is necessary for employees, due to the nature of their duties, to work in excess of the maximum of work hours prescribed in paragraph 1 and which have formed the basis of computation of their base pay, the Chiefs of Agencies shall fix their work hours pursuant to the instances heretofore in force. In this case they must obtain the approval of the National Personnel Authority therefor.

4. The work hours as prescribed in the preceding three paragraphs shall, insofar as there is no special obstacle, be scheduled over a period of not to exceed six work days, Monday through Saturday, so that Sunday is a non-work day. However, Chiefs of Agencies may, subject to rules of the National Personnel Authority, designate days separately for employees engaged in special work.

5. The Chiefs of Agencies may, with the approval of the National Personnel Authority, make separate provisions for non-work days of employees engaged in custodial or intermittent work, regardless of the provisions of

the preceding paragraph.

(Reduction of Compensation)

Article 15. Employees absent from their duties shall have their compensation reduced by its hourly amount as provided in Article 19, for each hour of absence from duties, except when they are given specific authorization for such absence.

(Overtime Allowance)

Article 16. Employees ordered to work in excess of the regular work hours shall be paid, as overtime allowance, 125 percent (150 percent in case the work is done between 10 p.m. and 5 a.m. of the following day) of their hourly compensation prescribed in Article 19, per hour for all hours worked in excess of the regular work hours.

(Holiday Pay)

Article 17. All employees shall be paid their regular compensation even when their regular work days fall on holidays.

2. Employees who are ordered to work on holidays during their regular work hours, shall be paid 125 percent of their hourly amount of compensation prescribed in Article 19 per hour for all hours worked during their regular work hours, by way of holiday pay. No holiday pay shall be paid for the work performed outside of the regular work hours.

3. "Holidays" referred to in the preceding two paragraphs shall be those designated by the Law concerning the National Holidays (Law No 178, 1948).

(Night Allowance)

Article 18. Employees who are ordered to work between 10 p.m. and 5 a.m. on the following day as regular work hours, shall be paid 25 percent of their hourly amount of compensation prescribed in Article 19 per hour for all hours thus worked, by way of night allowance.

(Computation of the Hourly Amount of Compensation)

Article 19. The hourly amount of compensation prescribed in the preceding four Articles shall be the sum total of the monthly amount of base pay and the monthly amount of area allowance to it multiplied by 12 and then divided by 52 times the number of work hours in a week.

(Procedure for Payment of Family Allowance, etc.)

Article 19-2. Matters necessary for procedures for payment of family allowance, area allowance, overtime allowance, holiday pay and night allowance shall be provided for by rules of the National Personnel Authority.

(Revision of Base Pay)

Article 20. When the National Personnel Authority has deemed that the base pay of employees established by the Chiefs of Agencies or other delegated authority does not conform to the provisions of Article 6, he may revise or order to revise such base pay.

(Request for Review)

Article 21. An employee who has grievance with the decision concerning compensation made under the provisions of this Law (inclusive of the revision of base pay as provided in the preceding Article) may request the National Personnel Authority for review.

2. Upon receipt of the request referred to in the preceding paragraph the National Personnel Authority shall be obligated to settle the issue correspondingly to the instance prescribed in the preceding Article, and to notify the individual and the government agencies concerned.

(Compensation for Non-full-time Employees)

Article 22. Committee-men, advisors or consultants or those similar thereto as determined by the National Personnel Authority, who are not required to perform full-time service, may be paid an allowance within the limitation of not exceeding 1,350 yen per day by Chiefs of Agencies with the approval of the National Personnel Authority.

2. As for employees not required to perform full-time service other than the employees prescribed in the preceding paragraph, the Chiefs of Agencies shall pay compensation tothem within the limit of budget, taking into consideration the balance with compensation of employees in full-time service.

3. No compensation except those provided for in the preceding two paragraphs shall be paid to the employees not required to perform full-time service under these paragraphs unless otherwise provided by Law.

Article 23. Deleted.

(Examination of Amounts and Rates of Compensation)

Article 24. In order to determine whether or not revisions in the amounts or rates of compensation are necessary, the Diet shall make periodical examinations of the amounts and rates of compensation on the basis of investigations made by the National Personnel Authority, taking into account changes in the economic factors originally utilized in the enactment or revision of this Law. To this end, the National Personnel Authority shall investigate the facts, utilizing accurate and appropriate statistical data offered by the Bureau of Statistics of the Prime Minister's Office, the Ministry of Labor, and other agencies of government, and prepare recommendations on compensation.

(Penal Provisions)

Article 25. A person who in violation of the provisions of this Law, pays compensation or refuses its payment or who wilfully authorizes such acts shall be sentenced to not to exceed one year in penal servitude or fined not to exceed thirty thousand yen.

Supplementary Provisions

1. This Law shall be enforced as from the day of its promulgation, and shall be applied as from 1 April 1950.

2. The determinations and other procedures regarding pay which were made on the basis of the provisions of the Law Administering the New Pay of Government Employees (Law No 46, 1948) shall be deemed as having been made on the basis of the provisions of this Law.

3. The treatment of compensation for unrepatriated employees shall follow the instances heretofore, notwithstanding the provisions of this Law.

4. Such parts of the Law concerning Compensation Granted to Public Servants under the Labor Standards Law and Other Laws (Law No. 167, 1947) and Cabinet Ordinance No. 6, 1922 (concerning Work Hours in Government Agencies and Leaves of Absence) as are in conflict with this Law shall lose their effect.

5. Cabinet Orders, rules of the National Personnel Authority and any other orders issued on the basis of the provisions of the Law Administering the New Pay of Government Employees shall be deemed as having been issued on the basis of the provisions of this Law.

Supplementary Provisions

1. This Law shall come into force as from 1 January 1951.

2. The grade of position of the employee as of the day of the enforcement of this Law (hereinafter referred to as "enforcement day") shall be the same as that of the day preceding the enforcement day, and the step of his base pay shall be the step which is listed in the respective salary schedule corresponding to the new monthly amount of base pay given in Appendix No. 1 of the Supplementary Provisions and which corresponds to the monthly amount of the base pay receivable as of the day preceding the enforcement day (or which, in the case of employee to whom the special salary schedules are applicable, employee enumerated in each item of paragraph 1 of Rule No. 9-6 of the National Personnel Authority (Adjusted Amounts of Base Pay) or employee enumerated in each item of paragraph 1 of Article 12-3 of the Cabinet Order concerning Standards to deal with Initial Salary, Salary Increase, Promotion, etc. (Cabinet Order No. 401 of 1948), corresponds to the monthly amount of base pay corresponding to the serial step of his monthly base pay as of the day preceding the enforcement day in Appendix No. I of the Supplementary Provisions less the number of adjustment steps fixed according to the grade of his position in Appendix No. II of the Supplementary Provisions).

3. In case the total of the new monthly amount of base pay of the employee fixed under the provisions of the preceding paragraph and the amount of area allowance to it fixed under the provision of paragraph 1 of the Supplementary Provisions is less than the amount equivalent to 110 percent of the total of the monthly amount of base pay as of the day preceding the enforcement day and the amount of area allowance to it (hereinafter referred to as "minimum guaranteed amount"), the step of the base pay as of the enforcement day shall be, regardless of the provision of the preceding paragraph, the step listed in the respective salary schedule corresponding to the new monthly amount of base pay which is listed in Appendix No. I of the Supplementary Provisions and which corresponds to the amount closest to and larger than the amount obtained by dividing the minimum guaranteed amount by the rate of area allowance under the provisions of the Supplementary Provisions, paragraph 10, plus 100 percent.

4. In case the new monthly amount of base pay of the employee determined under the provisions of the preceding two paragraphs is not within the range of base pay in the grade of his position, it shall be the monthly amount of base pay of that employee, regardless of the provisions of these paragraphs.

5. With respect to the application of the provision of paragraph 2, the grade of position and the monthly amount of base pay of the employee as of the day preceding the enforcement day must be determined in compliance with the Law concerning Compensation of Employees in the Regular Government Service before this amendment and Cabinet Orders, rules of the National Personnel Authority and other regulations issued thereunder.

6. If the step of base pay of the employee as of the enforcement day determined under the provision of paragraph 2 or 3 is lower than the step of base pay he shall have received as of the day preceding the enforcement day, the period during which the step of base pay as of the day preceding the enforcement day has been received shall be included into the length of time under the provision of Article 8, paragraph 3, regardless of the provision of the said paragraph.

7. As to the employee who receives the monthly amount of base pay which does not reach the minimum rate of base pay within the grade of his position under the provision of paragraph 4, pay increase may be authorized using the new monthly amount of base pay given listed under the column of new monthly amount of base pay in Appendix No. I of the Supplementary Provisions, regardless of the provision of Article 8, paragraph 4.

8. If there is special necessity in cases where adjustment is made between the pay increase period applied to the employee up to the day preceding the enforcement day and the pay increase period under the provision of Article 8, paragraph 4, pay increase may be authorized in line with the provision of Article 8, paragraph 5.

9. The matters provided for in Article 2, item (4) and Article 8, paragraph 8 shall be prescribed by Cabinet Order until rules of the National Personnel Authority pertaining thereto shall have been established and come into force.

10. Until law prescribed in Article 12, paragraph 3, shall have been established and come into force, the areas of area allowance shall follow the instances heretofore in force, and the rates shall be 25 percent with respect to the area for which the rate as of the day preceding the enforcement day (hereinafter referred to as "previous rate") has been 30 percent, 15 percent with respect to the area for which the previous rate has been 20 percent, and 5 percent with respect to the area for which the previous rate has been 10 percent respectively.

11. Such parts of regulations relative to the payment of salaries, allowances and other compensation of employees of the Diet based on Article 25 of the Diet Employee Law (Law No. 85 of 1947) as are in conflict with this Law shall lose their effect.

12. The People's Finance Corporation Law (Law No. 49 of 1949) shall be partially amended as follows:

In Article 17-2 "the Minister of Finance" shall be amended as the"National Personnel Authority".

13. The procedures for payment of base pay shall not follow the instances as laid down in Articles 1 to 6 inclusive of the Ordinance concerning Salaries of Government Service Officials (Imperial Ordinance No. 192 of 1946) and the Regulations concerning Special Instance of the Ordinance concerning Salaries of Government Service Officials (Imperial Ordinance No. 303 of 1946).

Appendix No. 1

General Salary Schedule

Office Grade	Base Pay	Monthly Amounts of Base Pay									
	1	2	3	4	5	6	7	8	9	10	11
1	$3,000	$3,000	$3,050	$3,150	$3,250	$3,350					
2	3,050	3,150	3,250	3,350	3,450	3,550	$3,650				
3	3,450	3,550	3,650	3,750	3,850	4,000	4,150				
4	3,850	4,000	4,150	4,300	4,450	4,600	4,750				
5	4,450	4,600	4,750	4,900	5,050	5,200	5,350	$5,500	$5,700	$5,900	
6	5,500	5,700	5,900	6,100	6,300	6,500	6,700	6,900	7,100	7,300	7,500
7	6,700	6,900	7,100	7,300	7,500	7,800	8,100	8,400	8,700	9,000	
8	7,800	8,100	8,400	8,700	9,000	9,300	9,600	9,900	10,200	10,500	
9	9,300	9,600	9,900	10,200	10,500	10,800	11,100	11,400	11,700	12,100	
10	11,100	11,400	11,700	12,100	12,500	12,900	13,300	13,700			
11	13,300	13,700	14,200	14,700	15,200	15,700					
12	15,700	16,200	16,700	17,200	17,700	18,300					
13	18,300	18,900	19,500	20,100	20,800	21,500					
14	21,600	22,200	22,900	23,600	24,300	25,000					
15	25,000	31,000	34,000	37,000							

Appendix No. 2

Tax Collectors and Economic Investigators

Base Pay	Monthly Amounts of Base Pay											
Office Grade	1	2	3	4	5	6	7	8	9	10	11	12
1	¥3,450	¥3,550	¥3,650	¥3,750	¥3,850	¥4,000	¥4,150	¥4,300	¥4,450		¥5,500	¥5,700
2	4,000	4,150	4,300	4,450	4,600	4,750	4,900	5,050	5,200	¥5,350	13	14
											5,900	6,100
3	4,900	5,050	5,200	5,350	5,500	5,700	5,900	6,100	6,300	6,500		
4	6,300	6,500	6,700	6,900	7,100	7,300	7,500	7,800	8,100	8,400	8,700	9,050
5	7,600	7,800	8,100	8,400	8,700	9,000	9,300	9,600	9,900	10,200	10,500	10,800
6	9,00	9,300	9,600	9,900	10,200	10,500	10,800	11,000	11,400	11,700	12,100	
7	10,500	10,800	11,100	11,400	11,700	12,100	12,500	12,900				
8	12,500	12,900	13,300	13,700	14,200	14,700	15,200					
9	13,700	14,200	14,700	15,200	15,700	16,200						

Appendix No. 1 of the Supplementary Provisions

Comparison of Previous and New Base Pays

Serial Steps	Monthly amount of base Pay as of the day preceding the day of enforcement of this law	New monthly amount of base pay	Serial Steps	Monthly amount of base pay as of the day preceding the day of enforcement of this law	New monthly amount of base pay
1	₩ 2,400	₩ 3,000	42	₩ 7,638	₩ 10,500
2	2,470	3,000	43	7,857	10,800
3	2,541	3,050	44	8,082	11,100
4	2,613	3,150	45	8,313	11,400
5	2,688	3,250	46	8,551	11,700
6	2,765	3,350	47	8,796	12,100
7	2,844	3,450	48	9,047	12,500
8	2,926	3,560	49	9,306	12,900
9	3,009	3,650	50	9,573	13,300
10	3,096	3,750	51	9,847	13,700
11	3,184	3,850	52	10,129	14,200
12	3,275	4,000	53	10,419	14,700
13	3,369	4,150	54	10,717	15,200
14	3,466	4,300	55	11,024	15,700
15	3,565	4,450	56	11,339	16,200
16	3,667	4,600	57	11,664	16,700
17	3,772	4,750	58	11,998	17,200
18	3,880	4,900	59	12,341	17,700
19	3,991	5,050	60	12,695	18,300
20	4,105	5,200	61	13,058	18,900
21	4,223	5,350	62	13,432	19,500
22	4,344	5,500	63	13,816	20,100
23	4,468	5,700	64	14,212	20,800
24	4,596	5,900	65	14,619	21,500
25	4,727	6,100	66	15,037	22,200
26	4,862	6,300	67	15,467	22,900
27	5,002	6,500	68	15,910	23,600
28	5,145	6,700	69	16,365	24,300
29	5,292	6,900	70	16,834	25,000
30	5,444	7,100	71		26,000
31	5,600	7,300	72		27,000
32	5,760	7,500	73	18,320	28,000
33	5,760	7,500	74		29,000
34	6,094	8,100	75		30,000
35	6,269	8,400	76	19,940	31,000
36	6,448	8,700	77		32,000
37	6,633	9,000	78		33,000
38	6,823	9,300	79	21,700	34,000
39	7,018	9,600	80		35,000
40	7,219	9,900	81		36,000
41	7,426	10,200	82	23,620	37,000

Appendix No. 5

Police, Employees of the Maritime Safety Board (as designated by rules of the National Personnel Authority) and Employees of Correction and Rehabilitation Services

Base Pay	Monthly Amounts of Base Pay											
OFFICE GRADE	1	2	3	4	5	6	7	8	9	10	11	12
1	¥4,300	¥4,450	¥4,600	¥4,750	¥4,900	¥5,050	¥5,200	¥5,350	¥5,500	¥5,700	¥5,900	
2	5,200	5,350	5,500	5,700	5,900	6,100	6,300	6,500	6,700	6,900	7,100	
3	6,300	6,500	6,700	6,900	7,100	7,300	7,500	7,800	8,100	8,400		
4	7,300	7,500	7,800	8,100	8,400	8,700	9,000	9,300	9,600	9,900	10,200	10,500
												13
5	9,000	9,300	9,600	9,900	10,200	10,500	10,800	11,100	11,400	11,700	12,100	10,800
6	10,500	10,800	11,100	11,400	11,700	12,100	12,500	12,900				
7	12,500	12,900	13,300	13,700	14,200	14,700	15,200					
8	13,300	13,700	14,200	14,700	15,200	15,700	16,200					

(6) 700,000 and more Under 1,000,000	2.53	2.52	2.00	2.43	2.91	3.49	3.87
(7) 1,000,000 and more	1.94	1.94	1.99	2.42	2.90	3.45	3.86

Prime Minister
YOSHIDA Shigeru

Minister of Finance, pro tempore
Minister of State
UEDA Shunkichi

I hereby promulgate the Law concerning the Position-Classification Plan for the National Public Service.

Signed: HIROHITO, Seal of the Emperor

This fifteenth day of the fifth month of the twenty-fifth year of Showa (May 15, 1950)

Prime Minister
YOSHIDA Shigeru

Law No. 180

Law concerning the Position-Classification Plan for the National Public Service

Contents

Chapter I General Provisions (Articles 1-4)
Chapter II Basic Principles of Position-Classification Plan (Articles 5-11)
Chapter III Installation and Administration of Position-Classification Plan (Articles 12-14)
Chapter IV Penal Provisions (Article 15)
Supplementary Provisions

CHAPTER I General Provisions

(Purpose and Effect of this Law)

Article 1. The purpose of this Law is to establish a position-classification plan in accordance with the provisions of Article 29 of the National Public Service Law (Law No. 120 of 1947) for government positions in the regular service as provided for in Article 2 of the same Law (hereinafter to be referred to as "positions"), to establish the basic principles of position-classification and to provide for the installation and administration of the plan, thus to promote democratic and efficient administration of public affairs.

2 The provisions of this Law shall not be construed as repealing, amending, or superseding in any particular any provision of the National Public Service Law. If any provision of this Law is in conflict with the former laws, other than the National Public Service Law, the provisions of this Law shall control.

3 Nothing in this Law shall be construed as authorizing the National Personnel Authority to create, change or abolish any position.

(Meaning and Purpose of Position-Classification Plan)

Article 2. The position-classification plan is a method in which positions are identified and classified according to the principles and methods stipulated in this Law in accordance with the kinds of duties and by the degrees of complexity of duties and responsibilities involved.

2 The primary purpose of the position-classification plan is to establish a uniform and equitable basis for the pay plan provided for in Article 63 of the National Public Service Law and to facilitate the administration of personnel policies concerning examination, appointment, and dismissal provided for in Chapter III, Section 3 of the same Law, education and training provided for in Article 73 of the same Law, and related aspects of personnel administration.

(Definition of Terms)

Article 3. The following terms in this Law shall be defined as follows:

(1) The term "position" means a set of duties and responsibilities assignable to one employee;

(2) The term "duty" means work assigned to an employee which he is required to do;

(3) The term "responsibility" means the obligation of an employee to perform or carry out work or to see that work is performed or carried out;

(4) The term "class of positions" means a group of positions determined by the National Personnel Authority as sufficiently alike in duties and responsibilities to justify the use of similar tests of fitness in choosing qualified employees for positions in the same class of positions, the application with equity of the same salary schedule under substantially the same employment conditions, and otherwise similar treatment in administration of personnel affairs;

(5) The term "class description" means a written statement describing the duties and responsibilities which manifest the characteristics of a class of positions;

(6) The term "occupation" means a group of classes of positions which are similar with respect to kind of work but different with respect to degree of complexity and responsibility of the work;

(7) The term "allocate" means to assign a position to a class of positions.

(Authority of the National Personnel Authority)

Article 4. The National Personnel Authority shall have the following authority and responsibility for the administration of this Law:

(1) To install and administer the position-classification plan on its own responsibility;

(2) To issue necessary rules and directives in accordance with the provisions of the National Public Service Law and this Law for installation, administration and interpretation of the position-classification plan;

(3) To determine occupations and classes of positions according to the kinds of duties and the degree of complexity of duties and responsibilities;

(4) To prepare and publish definitions of occupations and the descriptions of classes of positions to be used as standards for the allocation of positions;

(5) To allocate positions and to approve or disapprove the allocations effected by other government agencies;

(6) To conduct investigations of matters concerning the duties and responsibilities of positions in accordance with the provisions of Article 17 of the National Public Service Law.

2 The National Personnel Authority shall, in case the occupations provided for in item (3) of the preceding paragraph have been decided, submit the titles and definitions of the said occupations to the Diet.

3 In the case of the preceding paragraph, when the Diet has resolved to abolish a whole or a part of the decision of the National Personnel Authority, the Authority shall immediately take necessary steps that the decision concerning occupations may lose its validity.

CHAPTER II Basic Principles of Position-Classification Plan

(Basic Principles of Position-Classification Plan)

Article 5. The determination of occupations and classes of positions, the preparation and use of class descriptions, the allocation of positions, and other aspects of the installation and administration of the position-classification plan shall be in accordance with the basic principles provided for in this Chapter.

(Basis of Position-Classification)

Article 6. The basis of position-classification is the duties and responsibilities of positions and shall not be the personal qualifications, performance, or ability of the employees who occupy the positions.

(Determination of Classes of Positions)

Article 7. Classes of positions shall be determined on the basis of similarity and difference in various positions according to the kinds of duties and the degrees of complexity of duties and responsibilities involved.

2 Positions which are similar with respect to the kinds of duties and the degrees of complexity of duties and responsibilities shall constitute a class of positions regardless of the government agency in which they are located.

3 There shall be as many classes of positions as determined by the National Personnel Authority in accordance with the kinds of duties and the degrees of complexity of duties and responsibilities.

4 A class of positions is the smallest sub-division into which positions are grouped.

(Allocation of Positions)

Article 8. Allocation of positions shall be based on the factors which reflect the kinds of duties and the degrees of complexity of duties and responsibilities involved.

2 In the allocation of positions, the nature of the duties and responsibilities and the nature and degree of controls exercised over the performance of such duties and responsibilities shall be considered as the factors referred to in the preceding paragraph.

3 In allocating a position, factors which are not related to the duties and responsibilities of the position shall not be taken into consideration; nor, under any circumstances, shall the salary of the employee be considered in determining the allocation.

4 No position shall be allocated to a class of positions solely on the basis of the size of the bureau, section or other organization unit, or the number of personnel supervised. Such factors may be taken into consideration only in combination with the kinds or complexity of work supervised, the degree of supervisory responsibility, the kind, degree and character of the supervision, and other similar factors.

5 The positions to be allocated to the same class need not be exactly alike with respect to kinds of duties and the degrees of complexity of duties and responsibilities.

6 When a position involves duties and responsibilities of two or more classes of positions, and it is impracticable to change the allocation with respect to duties and responsibilities, the allocation shall be effected according to the duties and responsibilities which occupy the major part of the working time, provided that under circumstances set forth by rules of the

National Personnel Authority the most difficult duties and responsibilities may control the allocation.

(Class Descriptions)

Article 9. Class descriptions shall be prepared for each class of positions.

2 Every class description shall include a class title and shall describe the duties and responsibilities most characteristic of the class of positions.

3 In addition to factors mentioned in the preceding paragraph, class descriptions may describe qualifications necessary to perform the duties and may cite examples of typical positions included in the class of positions.

4 Class descriptions shall define the major factors which are to be standard for allocating positions.

(Class Titles)

Article 10. Each class of positions shall be given a title to indicate clearly the nature of positions involved therein.

2 The title of each class of positions shall be the official title of every position included in the class of position.

3 Every employee shall be identified by the title of the class of positions in which his position is included.

4 The class title shall be used for budget estimates, pay-roll purposes, personnel records, and other official records and reports relating to the positions. Abbreviations or codes, however, may be used if necessary.

5 Nothing in the preceding three paragraphs shall prevent the use of organizational or other official titles in the operation of administrative organizations, for public convenience, and other similar purposes.

(Occupations)

Article 11. Classes of positions which are similar with respect to the kinds of duties but different with respect to the degrees of complexity of duties and responsibilities shall constitute an occupation. However, if necessary for the administration of the position-classification plan, one class of positions may constitute an occupation.

2 Each occupation shall have a definition which summarizes in general terms the kinds of duties found in the classes of positions comprising the occupation.

CHAPTER III Installation and Administration of Position-Classification Plan

(Installation and Administration of Position-Classification Plan)

Article 12. The National Personnel Authority, or any person or persons designated by the Authority, shall allocate positions on the basis of kinds of duties and the degrees of complexity of duties and responsibilities involved, in accordance with the provisions of the National Public Service Law, this Law, rules or directives of the National Personnel Authority, and the class descriptions.

2 Whenever the duties and responsibilities warrant, the National Personnel Authority, or any persons or person designated by the Authority shall change the allocation of positions.

3 Any persons designated by the National Personnel Authority to allocate positions or to change the allocation of positions shall give immediate notification to the National Personnel Authority of the action taken.

4 The National Personnel Authority, from time to time, shall review the allocation of such positions as will enable the Authority to determine whether the positions are allocated in conformity with the provisions of paragraph 1 or paragraph 2, and whenever the Authority finds that a position is not allocated to its proper class, it shall allocate such position correctly.

5 In the circumstances referred to in each of the preceding paragraphs of this Article, the National Personnel Authority shall notify in writing the Ministry or agency concerned of the allocation action taken and shall order to take an action in conformity therewith.

6 Whenever the Authority finds that any person or persons designated by the National Personnel Authority allocates or changes the allocation of positions in violation of the provisions of paragraph 1 or paragraph 2 of this Article or fails to report in violation of the provisions of paragraph 3 of this Article, the National Personnel Authority may revoke in whole or in part or suspend the authority granted to the designated person or persons.

(Revision of Occupations and Class of Positions)

Article 13. The National Personnel Authority may, whenever circumstances warrant, create, revise, abolish, merge, or divide occupations, classes of positions, class titles, and class descriptions. However, it shall, with regard to the occupations, be done in accordance with the provisions of Article 4 paragraphs 2 and 3.

2 The National Personnel Authority shall promptly give notice of any action taken in pursuance of the preceding paragraph to all Ministries and other agencies.

(Official Copies)

Article 14. The National Personnel Authority shall compile and maintain, in a form convenient for reference, a copy of this Law,

rules and directives of the National Personnel Authority concerning the position-classification plan, an accurate and complete list of the occupations and classes of positions, and a copy of the class descriptions.

2 The official copies provided for in the preceding paragraph shall be open to inspection by the public under reasonable conditions during official hours of work.

CHAPTER IV Penal Provisions

(Penal Provisions)

Article 15. A person falling under one of the following items shall be sentenced to penal servitude not exceeding one year or a fine not exceeding thirty thousand *yen*:

(1) A person who, in connection with investigations conducted by the National Personnel Authority or a person or persons designated by it in accordance with the provisions of item (6) of Article 4, has been ordered to submit reports by the National Personnel Authority or a person or persons designated by it and has not complied with such order without just cause;

(2) A person who violates the provisions of paragraph 3 of Article 12 and submits false reports to the National Personnel Authority in connection with the allocation action taken in accordance with the provisions of the same paragraph, or one who fails to submit reports, without just cause;

(3) A person who violates the provisions of paragraph 5 of Article 12 and fails to comply with an order of the National Personnel Authority.

Supplementary Provisions:

1. This Law shall come into force as from the day of its promulgation, except for paragraph 4 of Article 10, which will be applicable from the day fixed by rule of the National Personnel Authority.
2. The allocations effected in accordance with the provisions of this Law may be put into effect progressively as determined by the National Personnel Authority.
3. As the installation and administration of the position-classification plan established in this Law progresses in accordance with the provisions of this Law, the National Public Service Law, and the rules and directives of the National Personnel Authority, the allocations shall replace the allocations to grades provided for by Article 9 of the Law Administering the New Pay of Government Employees (Law No. 46 of 1948); provided that the allocations to grades in accordance with the provisions of such Law shall, so far as compensation is concerned, continue in effect pending enforcement of the pay plan provided for in Article 63 of the National Public Service Law.
4. No employee shall be subject to a reduction of pay upon the allocation of positions in accordance with the provisions of this Law at the time of enforcement of the pay plan provided for in Article 63 of the National Public Service Law.

Prime Minister
YOSHIDA Shigeru
Attorney-General
UEDA Shunkichi
Minister for Foreign Affairs
YOSHIDA Shigeru
Minister of Finance,
pro tempore
Minister of State
UEDA Shunkichi
Minister of Education
AMANO Teiyu
Minister of Welfare
HAYASHI Joji
Minister of Agriculture
and Forestry
MORI Kotaro
Minister of International
Trade and Industry
TAKASE Sotaro
Minister of Transportation
OYA Shinzo
Minister of Postal Services
OZAWA Saeki
Minister of Telecommunications
OZAWA Saeki
Minister of Labor
SUZUKI Masabumi
Minister of Construction
MASUDA Kaneshichi
President of Economic
Stabilization Board
YOSHIDA Shigeru

I hereby promulgate the Law for Adjustment of Laws Concerned in Consequence of the Enactment and Enforcement of the Law concerning Compensation of Employees in the Regular Government Service.

Signed: HIROHITO, Seal of the Emperor

This fifteenth day of the fifth month of the twenty-fifth year of Showa (May 15, 1950)

Prime Minister
YOSHIDA Shigeru

Pursuant to the National Public Service Law, the National Personnel Authority hereby establishes the following rule concerning procedure for review of disadvantageous action taken against the will of personnel and disciplinary punishment:

August 20, 1949

President of National Personnel Authority
ASAI Kiyoshi

Rule No. 13-1 of the National Personnel Authority
(Effective date: August 20, 1949)

Procedure for Review of Disadvantageous Action Taken against the Will of Personnel and Disciplinary Punishment

Section I. Appeal for Review

(Presentation of Request for Review and Corroborative Data)

1. Any person, who appeals for review to the Authority under the provision of Article 90 of the Law concerning greatly disadvantageous action taken against the will of any government employee or disciplinary punishment (hereinafter to be referred to as "the action"), shall submit to the Authority a written request for review and a copy of the covering statement of the action, both in duplicate, together with corroborative instruments, records, and other relevant data as he may desire to submit: Provided, that the appellant shall not be precluded to submit additional facts and data in the course of review of the pending case.

(The Parties Concerned)

2. A person who administered the action as prescribed in the preceding paragraph shall be referred to as "the action officer" and a person who appeals for review of the action shall be referred to as "the appellant": Provided, that, in case the action officer is separated from his position after the action is taken, a person who succeeds the position of the action officer or occupies a position corresponding thereto shall be regarded as the action officer; in case the position occupied by the action officer who occupies the position which shall be considered as a substitute for the abolished position. Except as otherwise provided for in this rule, the term "parties concerned" as used in this rule shall be construed to mean the appellant and the action officer.

(Written Request for Review)

3. The written request for review shall set forth the following particulars and be signed and sealed by the appellant:

(1) Name, present address and date of birth of the person subjected to the action, and official position, employing agency and the place of work of the said person, if he is presently in the service;

(2) In the case of a person who has been separated from the service or whose official position or place of work has been changed because of the action or after the action, the official position, employing agency and the place of work of the employee concerned at the time of the action;

(3) Official position and name of the action officer;

(4) Nature and time of the action;

(5) Reason for protest against the action;

(6) Whether or not the appellant desires to be heard orally and whether or not such hearing shall be public; and

(7) Name, address and occupation of the counsel, if nominated.

(Request for Collective Review)

4. In case a number of employees are subjected to the action administered by the same action officer in connection with the same case or a number of relevant cases, the persons concerned may submit a request for collective review of such action.

(Separation and Merger of Reviews and Collective Review)

5. On receiving a request for collective review as prescribed in the preceding paragraph, the Authority may separate such review at its own discretion. In case a number of requests for review are concerned with the action taken by the same action officer in connection with the same case or a number of relevant cases, the Authority may merge these reviews.

(Election of Representatives)

6. In the case as provided for in the preceding two paragraphs, when deemed necessary, arepresentative of the appellant may be elected with the approval of the Authority from the appellants concerned.

7. The representative as prescribed in the preceding paragraph shall become automatically one of the parties concerned, ipso facto. The findings and the actions of the Authority relating to the case, however, shall be delivered to, or taken against, each individual appellant.

(Review of the Written Request for Review)

8. On receipt of the written request for review, the Authority shall scrutinize the particulars set forth on the written request for review, documents annexed thereto, the nature of the action, qualification of the appellant, the prescribed time limit for submitting the written request for review and other relegant matters in order to decide whether or not the request shall be accepted.

(Defective Written Request for Review)

9. If the findings of the Authority under the provision of the preceding paragraph reveal any substantial defect in the written request for review, the Authority may permit the appellant to correct the defect within a specified time limit not exceeding 20 days. If the defect is clerical and does not affect the substance of the case, the Authority may correct it ex officio. In case the appellant fails to correct the defect within the prescribed time limit, the Authority may dismiss the request for review.

(Notification on Acceptance or Dismissal of Appeal)

10. Decision of the Authority to accept the appeal for review shall be notified to the parties concerned, while the decision to dismiss the appeal shall be notified to the appellant.

Section II. The Assisting Acting Officer and the Counsel

(Assisting Action Officer)

11. If necessary, the action officer may nominate a person to act for him, reserving the right to discharge such person at his own discretion. The person nominated shall be regarded as one of the parties concerned in the pending case.

(The Counsel)

12. If necessary for the review of the pending case, the parties concerned may nominate counsel, who will represent them in the proceedings of review, reserving the right to relieve such counsel at their own discretion. The counsel shall be disqualified when the parties concerned die.

(Report on the Nomination or Discharge of Assisting Action Officer and/or the Counsel)

13. Whenever the assisting action officer or the counsel is nominated or discharged, the parties concerned shall report to the Board of Equity the name, address and the official position or occupation of the assisting action officer or the counsel concerned.

(Acting Counsel)

14. The counsel may nominate, with the approval of the parties concerned, a person to act for him, if he is unable to attend the review of the case due to any unavoidable cause. The provision of the preceding paragraph shall apply, mutatis mutandis, to the acting counsel.