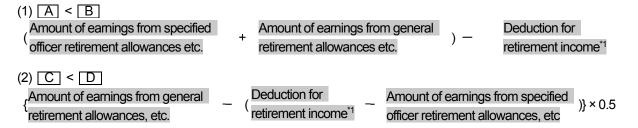
3-2 How to calculate the retirement income

When filing the retirement income, it is calculated as follows.

- In case of general retirement allowances, etc. which are retirement allowances other than specified officer retirement allowances only (Amount of earnings from general retirement allowances etc. — Deduction for retirement income^{*1}) × 0.5
- In case of specified officer retirement allowances, etc., which are paid as retirement allowances corresponding to a service period of five years or less as officers) only
 Amount of earnings from specified officer retirement allowances etc. — Deduction for retirement income^{*1}
- In case of both general retirement allowances, etc. and specified officer retirement allowances, etc. ①+②)

Amount of earnings from general – (retirement allowances etc. A	Deduction for retirement income*1	Deduction for specified officer)} × 0.5 retirement income*2
2 Specified officer retirement allowances etc. –	Deduction for specified offi	cer retirement income*2

When falling under the following (1) or (2), one of the following is applied regardless of the above.



- *1 The deduction for retirement income is calculated as follows.
 - i. For individuals whose employment period is 20 years or less;
 400,000 yen × number of years of employment ("800,000 yen" if less than 800,000 yen)
 - ii. For individuals whose employment period is more than 20 years:
 700,000 yen × number of years of employment 6,000,000 yen
 Individuals who have ceased working due to a disability may add 1,000,000 yen to the amounts as calculated above.
- *2 The deduction for specified officer retirement income is calculated as follows.
 - i. In the case that there is no overlap between the service period concerning specified officer retirement allowances and the service period concerning general retirement allowances, etc.
 400,000 yen × Service years of specified officers, etc.
 - ii. In the case that there is overlap between the service period concerning specified officer retirement allowances, etc. and the service period concerning general retirement allowances, etc.
 400,000 yen × (Service years of specified officers, etc. Overlapped service years)
 + 200,000 yen × Overlapped service years
 - ◎ For the amount of earnings from retirement income and the deduction for retirement income, please write them in the block "○ Matters relating to the retirement income [○ 退職所得に関する事項]" on the Page 3 of your return. If you received a specified officer retirement allowance, please write the amount of earnings and the deduction for the retirement income in brackets on the upper column.