

Outline of Pension Refund Procedures

Summary of Procedures

	Lump-sum Withdrawal Payment	Tax refund on the Lump-sum Withdrawal Payment	
	JET participant	JET participant	Tax agent
<u>Before leaving Japan</u>	<ul style="list-style-type: none"> Obtain Application for the Lump-sum Withdrawal Payments (<i>Dattai Ichijikin Seikyūsho</i>) 	<ul style="list-style-type: none"> Specify a tax agent using the Notification of Tax Agent form (<i>Nōzei Kanrinin No Todokedesho</i>) 	
<u>After leaving Japan</u>	<ul style="list-style-type: none"> Send application to Japan Pension Service (within 2 years after leaving Japan) Receive lump-sum withdrawal payment in your home country account several months later 	<ul style="list-style-type: none"> Send Notice of the Lump-sum Withdrawal Payments (Entitlement) (<i>Dattai Ichijikin Shikyū Kettei Tsūchisho</i>) to tax agent (the original copy) 	<ul style="list-style-type: none"> Apply for tax refund at tax office in Japan Receive tax refund in Japanese account Send tax refund to JET participant overseas

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