

**Unit 4: Labor contract 2 and taxes and insurance**

No.	Word/Phrase	How to read (Hiragana)	Translation	Note	Example
1	控除 (します)	こうじょ (します)	Deduction (to deduct)	To deduct certain amount from the original amount mainly as tax payments.	かぞく やしな ひと ひとり ぶようこうじょ う 家族を養っている人は、「扶養控除」を受けられる場合があります。 Persons who have dependent family members may be eligible for the tax deduction for dependents.
2	ボーナス	ぼーなす	Bonus		
3	有休	ゆうきゅう	Paid holiday	ゆうきゅうさきゅうか ゆうきゅう "有給休暇." Paid days off. "有休" is the abbreviation for "有給休暇." ゆうきゅうさきゅうか 有給休暇."	らいしゅうゆうきゅう しんせいしょ だ 来週、有休をとるので申請書を出しました。 I submitted the application for a paid holiday because I will take a day off next week.
4	代休	だいきゅう	Compensatory day off	Days off provided to compensate for working on non-working days.	
5	労働基準法	ろうどうきじゅんほう	Labor Standards Act	Act of Japan stipulating labor standards.	
6	労働条件	ろうどうじょうけん	Working conditions		
7	税金	ぜいきん	Tax		
8	所得税	しょとくぜい	Income tax	Tax on income, such as annual salary.	
9	住民税	じゅうみんぜい	Resident tax	Tax paid to the city, ward, town or village of residence.	
10	厚生年金	こうせいねんきん	Welfare pension	Pension for company or government employees. When these people are aged, get disabled, or died, the benefit is provided.	
11	雇用保険	こようほけん	Employment insurance	Insurance to support people who have got unemployed and are seeking new employment.	
12	健康保険	けんこうほけん	Health insurance	Insurance to support the insured person and his/her families in receiving medical care.	
13	社会保険	しゃかいほけん	Social insurance	Name that covers health, welfare pension, nursing care, employment, and industrial accident compensation insurances. It may also be used to indicate health and welfare pension insurances by which the majority of company workers are covered.	
14	労災	ろうさい	Industrial accident	Abbreviation for "労働災害." Includes injuries during working hours and sicknesses due to working.	
15	労災保険	ろうさいほけん	Industrial accident compensation insurance	Insurance that provides a lump-sum payment or the like to cover the payment to hospitals to treat an injury or sickness and daily costs incurred during the unworkable period due to an industrial accident and to compensate unrecoverable disability if admitted.	