

The Law for employment etc., of persons with disabilities

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(1) Quota scheme

Legal ratio of employment of PWDs

Private companies 2.0%

National, Local government 2.3%

Board of Education in prefectures 2.2%

(2) Levy and grant system

Employers failing to employ more PWDs than the quota pay 50,000* yen per person.

*Number of employee is 300 or more. In case 200-299 pay 40,000 yen per person.

Employers employing more PWDs than the quota get Adjustment Allowance 27,000 yen per person.

(3) Exceptional subsidiary or child company "Tokurei Kogaisha"

The parent company can count the number of PWDs the exceptional subsidiary employs as the number of PWDs the parent company employs.

The condition of the exceptional subsidiary establishment

The number of PWDs employed in the company is 5 or more, and ratios to occupy to all employees is 20% or more .

The ratios of profound PWDs to all PWDs is 30% or more.