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The Financial Statistics of Social Security in Japan

Fiscal Year 2014
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National Institute of Population and Social Security Research
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Preface

The "Financial Statistics of Social Security in Japan" is a collection of statistics compiled through the annual settlement of social security schemes for fiscal year (FY) 2014. Schemes such as pension, health insurance, long-term care insurance, employment insurance, public assistance, and child support are included. On July 2012, the Financial Statistics of Social Security was designated by the notice from the Minister of Internal Affairs and Communications as one of the Fundamental Statistics based on the Statistics Act in the area of social security.

The Financial Statistics of Social Security describes the volume of social security as a whole as well as a composition of social security by policy area in Japan. We hope that the statistics will be used broadly as fundamental resources to monitor social security policies and finance, and also as a significant index to conduct international comparison of social security expenditures.

The National Institute of Population and Social Security Research will make its best efforts to meet the national expectations of the Financial Statistics of Social Security as Fundamental Statistics.

We would like to express our deepest appreciation to the ministries and public organizations concerned for their cooperation in compiling the Financial Statistics of Social Security.

August 2016

National Institute of Population and Social Security Research

Akira Morita Director-General

Contents of the Financial Statistics of Social Security in Japan, FY 2014

Financial Statistics of Social Security in Japan

I. Summary of Social Expenditure and Social Benefit, FY 2014

1. Total amount of Social Expenditure and Social Benefit
 - Table 1 Total amount of Social Expenditure and Social Benefit
 - Table 2 Social Expenditure and Social Benefit as a percentage of GDP and NI
 - Table 3 Social Expenditure and Social Benefit per person and per household
2. Social Expenditure and its international comparison
 - Table 4 Social Expenditure by policy area
 - Table 5 Social Expenditure by policy area as a percentage of GDP
 - Figure 1 Trends of Social Expenditure by policy area in Japan
 - Figure 2 International comparison of Social Expenditure by policy area as a percentage of GDP, FY2013
 - Table 6 International comparison of Social Expenditure, FY 2013
 - Figure 3 International comparison of Social Expenditure by percentage of policy area, FY 2013
3. Social Benefit and its source of revenue
 - Table 7 Social Benefit by category
 - Table 8 Social Benefit by category as a percentage of GDP and NI
 - Figure 4 Social Benefit by category, FY 1970 - 2014
 - Table 9 Social Benefit by functional category
 - Table 10 Social Benefit by functional category as a percentage of GDP and NI
 - Figure 5 Social Benefit by functional category, FY 1994 - 2014
 - Table 11 Social Security Revenue by source
 - Figure 6 Diagram of Social Security Revenue and Social Benefit based on the ILO Standards, FY 2014

II. Summary Tables

- Summary Table 1 Social Expenditure Summary Table, FY2014
Summary Table 2 Social Benefit Balance Table, FY2014

III. Time Series Table

- Table 1 Social Expenditure by policy area, FY 1980 - 2014
Table 2 Social Expenditure by policy area as a percentage of GDP, FY 1980 - 2014
Table 3 Rates of increase in Social Expenditure and GDP from the previous year, FY 1981- 2014
Table 4 Social Expenditure and GDP per person, FY 1980 - 2014
Table 5 International comparison of Social Expenditure by policy area, FY 2009 -2014
Table 6 International comparison of Social Expenditure by percentage of policy area, FY 2009 - 2014
Table 7 International comparison of Social Expenditure by policy area as a percentage of GDP, FY 2009 - 2014
Table 8 Social Benefit by category, FY 1950 - 2014
Table 9 Social Benefit by category as a percentage of GDP, FY 1951 - 2014
Table 10 Social Benefit by category as a percentage of NI, FY 1951 - 2014

Table 11 Annual rates of increase in Social Benefit, GDP, and NI, FY 1951 - 2014

Table 12 Social Benefit, GDP, and NI per person, FY 1951 - 2014

Table 13 Social Benefit by functional category, FY 1994 - 2014

Table 14 Social Security Revenue by source, FY 1951 - 2014

IV. Appendix

1. Description of the main terms used

2. Data description

2-1 Data source used to compile the Fundamental Statistics

2-2 Social security schemes contained in Social Expenditure

2-3 Social security schemes contained in Social Benefit by category

2-4 Social security schemes contained in Social Benefit by functional category

3. Relationship between the Financial Statistics of Social Security and the System of National Accounts

4. Contents of the data on the Homepage

Symbols contained in the tables are shown below:

No figure	-
Ratio that is less than 0.05	0.0
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Please direct inquiries to: Third Office, Department of Research Planning and Coordination, National Institute of Population and Social Security Research

TEL: +81(0)3-3595-2985 FAX: +81(0)3-3591-4912

Financial Statistics of Social Security in Japan

In this statistical report, we adopt two standards that are determined and developed by international organizations International Labour Organization (ILO) and Organisation for Economic Co-operation and Development (OECD) to generate the Financial Statistics of Social Security. In the following section, we explain the background and determination of each standard.

1. Cost of Social Security based on ILO standards¹

Based on the ILO definition, the Cost of Social Security is one standard that we adopt in this report. Since 1949, the ILO had conducted 18 international inquiries on social benefits and published reports. In these inquiries, data on social security receipts and expenditures were collected within the framework of ILO Convention No. 102 (1952) concerning Minimum Standards of Social Security as well as ILO Recommendations No. 67 and No. 69 (1944). Japan has been cooperating with ILO inquiries after acceding to the United Nations in 1957, and the relevant Ministry and institute (initially the former Ministry of Labour, followed by the Ministry of Health and Welfare, and currently the National Institute of Population and Social Security Research) aggregated data on social security benefits of Japan and reported the results.

In response to the changes in socio-economic circumstances around the world, the ILO revised the inquiry framework several times. In 1997, when the 19th International Inquiry was conducted, the methodology and framework were modified to consider a wider range of social protection and expand the coverage that provides generalized basic assistance to all citizens, regardless of their contributions to the social security system or employment history. The 19th Inquiry decided to limit the coverage to institutions that meet the following criteria:

- (1) The institutions' objectives must provide benefits according to one of nine functions:
(1) Old age, (2) Survivors, (3) Disability, (4) Employment injury; (5) Sickness and health, (6) Family/Children, (7) Unemployment, (8) Housing, and (9) Social assistance/others.
- (2) They must have been set up by legislation that attributes specified rights to, or imposes specified obligations on, a public, semi-public, or autonomous body.
- (3) They should be administered by a public, semi-public, or autonomous body that has been set up by legislation.
- (4) They can be a private body that has been commissioned to execute legally defined obligations.

Since FY 2000, we have been providing statistics on social security receipts and expenditures based on the 19th International Inquiry. However, as the statistics based on the 18th Inquiry have been used widely among policymakers and researchers, we will continue providing the data based on the previous framework as well.

It is very important to grasp the entire picture of receipts and social security expenditures, and

¹ This section is based on ILO(2005) *ILO Social Security Inquiry*, ILO.

continue updating data using the same standard. Moreover, ensuring the international comparability of social security expenditures is also required. The ILO published the reports of the international inquiries as “The Cost of Social Security” up to the 18th Inquiry. Since then, the ILO has been providing a new database called the Social Security Inquiry (SSI). However, the SSI is constructed by gathering data that international organizations have already published, instead of gathering data based on the ILO standard from the authorities in each country. At the same time, OECD is developing the Social Expenditure database (SOCX), which is based on the OECD standard, among developed and middle-class countries.

In July 2012, when the Financial Statistics of Social Security was designated as official Fundamental Statistics conforming to the Statistics Act, we included data based on the OECD standard in this report to improve the international comparability of social security expenditures. In the next section, we explain the framework of the OECD standard.

2. Social Expenditure based on the OECD standards²

OECD began publishing the SOCX in 1996. OECD defines social expenditures as follows:

“The provision by public and private institutions of benefits to, and financial contributions targeted at, households and individuals in order to provide support during circumstances which adversely affect their welfare, provided that the provision of the benefits and financial contributions constitutes neither a direct payment for a particular good or service nor an individual contract or transfer.” (OECD2007).

Every expenditure item is included in Social Expenditure if it satisfies the following two criteria: first, the benefits must be intended to address one or more social purposes and, second, the system that makes the provision of benefits should either contribute to inter-personal redistribution or involve compulsory participation. The OECD Social Expenditure groups social benefits with social purpose into the following nine policy areas:

(1)Old age, (2)Survivors, (3)Incapacity-related benefits, (4)Health, (5)Family, (6)Active labour market programmes, (7)Unemployment, (8)Housing, and (9)Other social policy areas. Social benefits include cash benefits such as pension, income security during maternity leave, welfare benefits, and others, as well as benefits in service or kind, such as childcare, care for the elderly, and care for people with disabilities.

The scope of Social Expenditure based on the OECD standard is broader than the Social Benefit based on the ILO standard, as the OECD standard includes the amount of expenditure not directly spent on individuals, such as expenditure on equipping facilities.

In addition, many developed countries have been updating the SOCX database regularly and providing benefits according to the nine policy areas. In this way, Social Expenditure based on the OECD standard is an important indicator for making an international comparison of social security

² This section is based on OECD(2007) *The Social Expenditure database: An Interpretive Guide SOCX 1980-2003*, OECD.

expenditures.

In the main part of this report, we present the aggregated results of social expenditures in the following two categories: (1) public expenditures and (2) mandatory private expenditures, which is operated by the private sector but prescribed by law. For international comparative analysis, we used the OECD SOCX Database.

(<http://www.oecd.org/els/social/expenditure>)

Finally, when the Financial Statistics of Social Security was designated as official Fundamental Statistics, it was decided to include necessary explanations about the relationship between the Financial Statistics of Social Security and the System of National Accounts (SNA) based on the United Nations Standards, as well as concise descriptions of the main terminologies used in the ILO and OECD standards (refer to the Appendix for more details about the terminologies used in both standards) to ensure the statistics are useful to a wide range of users.

I. Summary of Social Expenditure and Social Benefit, FY 2014

Section 1 of the summary presents the total amount of the Social Expenditure based on the OECD standard and Social Benefit based on the ILO standard. Then, Section 2 presents data on Social Expenditure in a way that allows international comparison. Social Expenditure includes expenses that are not directly transferred to individuals, such as facility maintenance costs, in addition to benefit payments. Finally, Section 3 presents data on Social Benefit, which includes benefits directly transferred to individuals and their source of revenue.

1. Total amount of Social Expenditure and Social Benefit

(1) Social Expenditure

- The total amount of Social Expenditure in FY 2014 was 116,853.2 billion yen.
- Social Expenditure increased by 1.2% in FY 2014 compared with the previous fiscal year. The percentage share of the Gross Domestic Product (GDP) was 23.87%.
- The average Social Expenditure per head of the population was 919,500 yen, and the average expenditure per household was 2,287,900 yen.

(2) Social Benefit

- The total amount of Social Benefit in FY 2014 was 112,102.0 billion yen.
- Social Benefit increased by 1.3% in FY 2014 compared with the previous fiscal year. The percentage share of the GDP was 22.90%.
- The average Social Benefit per head of the population was 882,100 yen, and the average expenditure per household was 2,194,900 yen.

Table 1 Total amount of Social Expenditure and Social Benefit

	FY2013	FY2014	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Hundreds of millions of yen	Hundreds of millions of yen	Hundreds of millions of yen	%
Social Expenditure	1,154,337	1,168,532	14,196	1.2
Social Benefit	1,107,050	1,121,020	13,970	1.3

Note: Social Expenditure includes expenditure not directly spent on individuals such as expenditure on equipping facilities, in addition to Social Benefit. Refer to Appendix 2 for further information.

Table 2 Social Expenditure and Social Benefit as a percentage of GDP and NI

	FY2013	FY2014	Increase from the previous fiscal year
	%	%	% points
Social Expenditure			
As a percentage of GDP	23.93	23.87	Δ 0.06
As a percentage of NI	32.14	32.06	Δ 0.08
Social Benefit			
As a percentage of GDP	22.95	22.90	Δ 0.05
As a percentage of NI	30.83	30.76	Δ 0.07

Source: GDP and national income (NI) are based on the Cabinet Office's "Annual Report on National Accounts 2016."

Table 3 Social Expenditure and Social Benefit per person and per household

	FY2013	FY2014	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Thousand	Thousand	Thousand	%
Social Expenditure				
Per person	906.8	919.5	12.7	1.4
Per household	2,275.3	2,287.9	12.6	0.6
Social Benefit				
Per person	869.7	882.1	12.5	1.4
Per household	2,182.1	2,194.9	12.8	0.6

Note: Social Expenditure per household = Average number of members in households × Social Expenditure per capita. The same method was used to calculate Social Benefit per household.

Source: The number of population is based on the Statistics Bureau, Ministry of Internal Affairs and Communications "Current Population Estimates as of October 1, 2014." The average number of people in households is based on the Ministry of Health, Labour and Welfare's "Comprehensive Survey of Living Condition 2014."

2. Social Expenditure and its international comparison

(1) Social Expenditure by policy areas

Among the nine policy areas of Social Expenditure in FY 2014, Old age was the largest component (47.0%), followed by Health (33.8%), Survivors (5.7%), Family (5.6%), Incapacity-related benefits (4.4%), Other social policy areas (1.5%), Unemployment (0.8%), Active labour market programmes (0.7%), and Housing (0.5%).

Table 4 Social Expenditure by policy area

Social Expenditure	FY2013	FY2014	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Hundreds of millions of yen	Hundreds of millions of yen	Hundreds of millions of yen	%
Total	1,154,337 (100.0)	1,168,532 (100.0)	14,196	1.2
Old age	546,187 (47.3)	548,747 (47.0)	2,560	0.5
Survivors	67,544 (5.9)	66,788 (5.7)	△ 756	△ 1.1
Incapacity-related benefits	50,249 (4.4)	51,164 (4.4)	915	1.8
Health	387,767 (33.6)	395,385 (33.8)	7,618	2.0
Family	62,187 (5.4)	65,695 (5.6)	3,508	5.6
Active labour market programmes	8,871 (0.8)	8,227 (0.7)	△ 643	△ 7.3
Unemployment	10,734 (0.9)	9,591 (0.8)	△ 1,143	△ 10.7
Housing	5,876 (0.5)	5,929 (0.5)	53	0.9
Other social policy areas	14,921 (1.3)	17,006 (1.5)	2,085	14.0

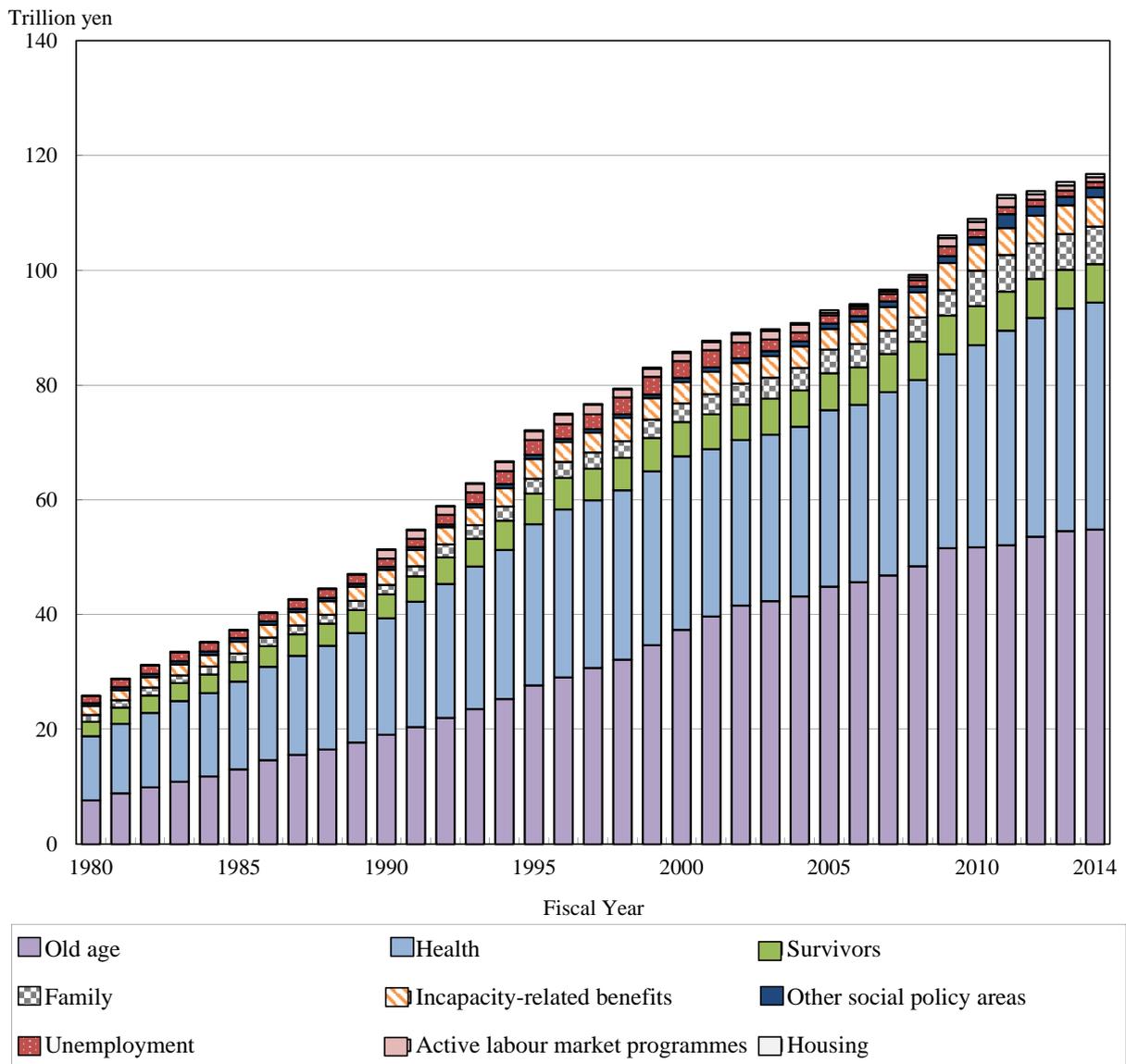
Notes:

1. Figures in parentheses represent the ratio to the total expenditure.
2. Refer to Appendix 2-2 for explanations of each category within the social policy areas.

Table 5 Social Expenditure by policy area as a percentage of GDP

Social Expenditure	FY2013	FY2014	Increase from the previous fiscal year
	%	%	% point
Total	23.93	23.87	Δ 0.06
Old age	11.32	11.21	Δ 0.11
Survivors	1.40	1.36	Δ 0.04
Incapacity-related benefits	1.04	1.04	0.00
Health	8.04	8.08	0.04
Family	1.29	1.34	0.05
Active labour market programmes	0.18	0.17	Δ 0.02
Unemployment	0.22	0.20	Δ 0.03
Housing	0.12	0.12	Δ 0.00
Other social policy areas	0.31	0.35	0.04

Figure 1 Trends of Social Expenditure by policy area in Japan



Source: Time Series Table 1 Social Expenditure by policy area.

(2) International comparison of Social Expenditure

Figure 2 and Table 6 show the ratios of Social Expenditure to GDP among six developed countries in FY 2013. These indicate that Social Expenditure in Japan is larger than in the US and slightly larger than in the UK, but smaller than in continental European countries such as France and Germany.

Figure 2 International comparison of Social Expenditure by policy area as a percentage of GDP, FY2013

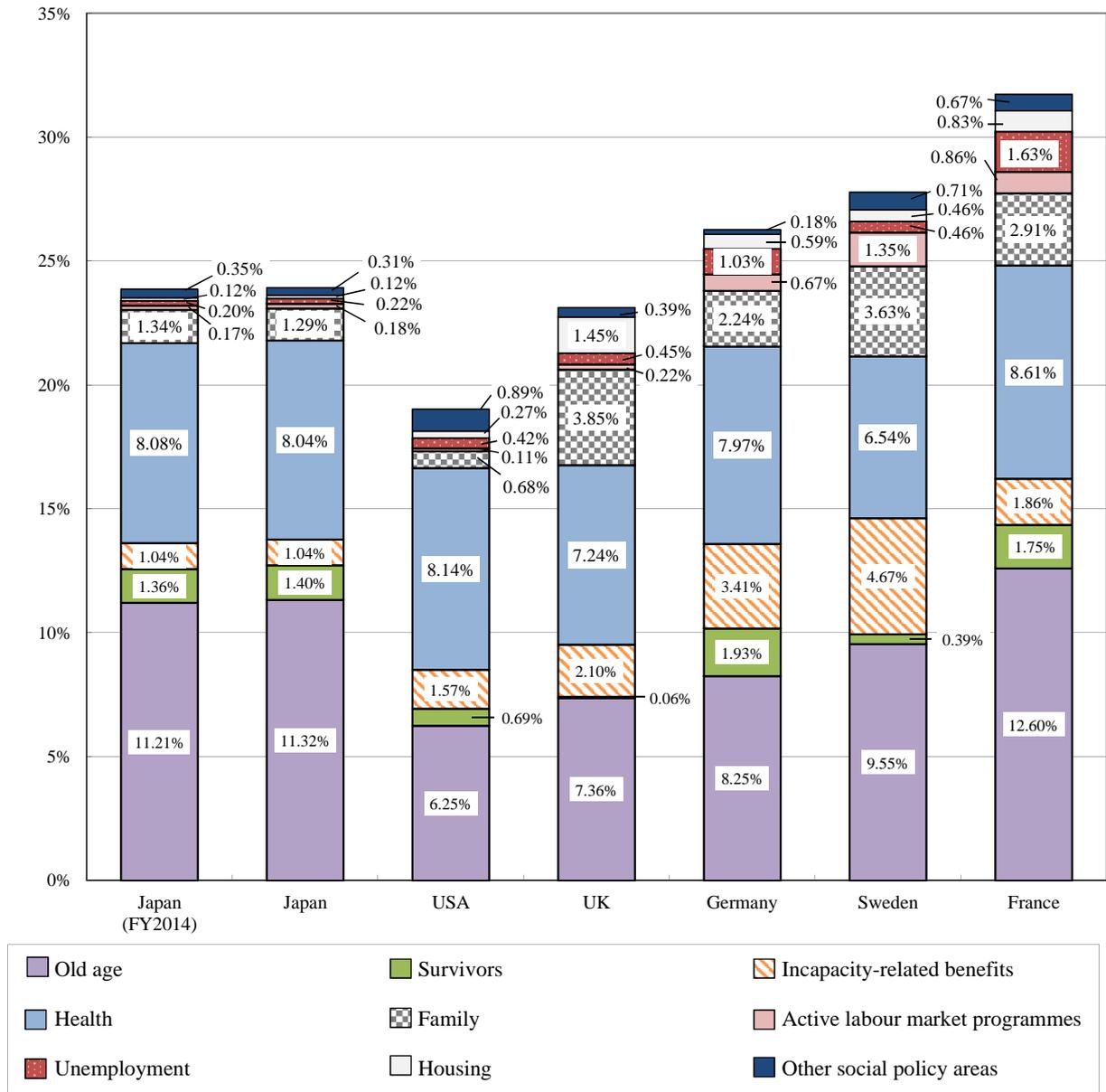
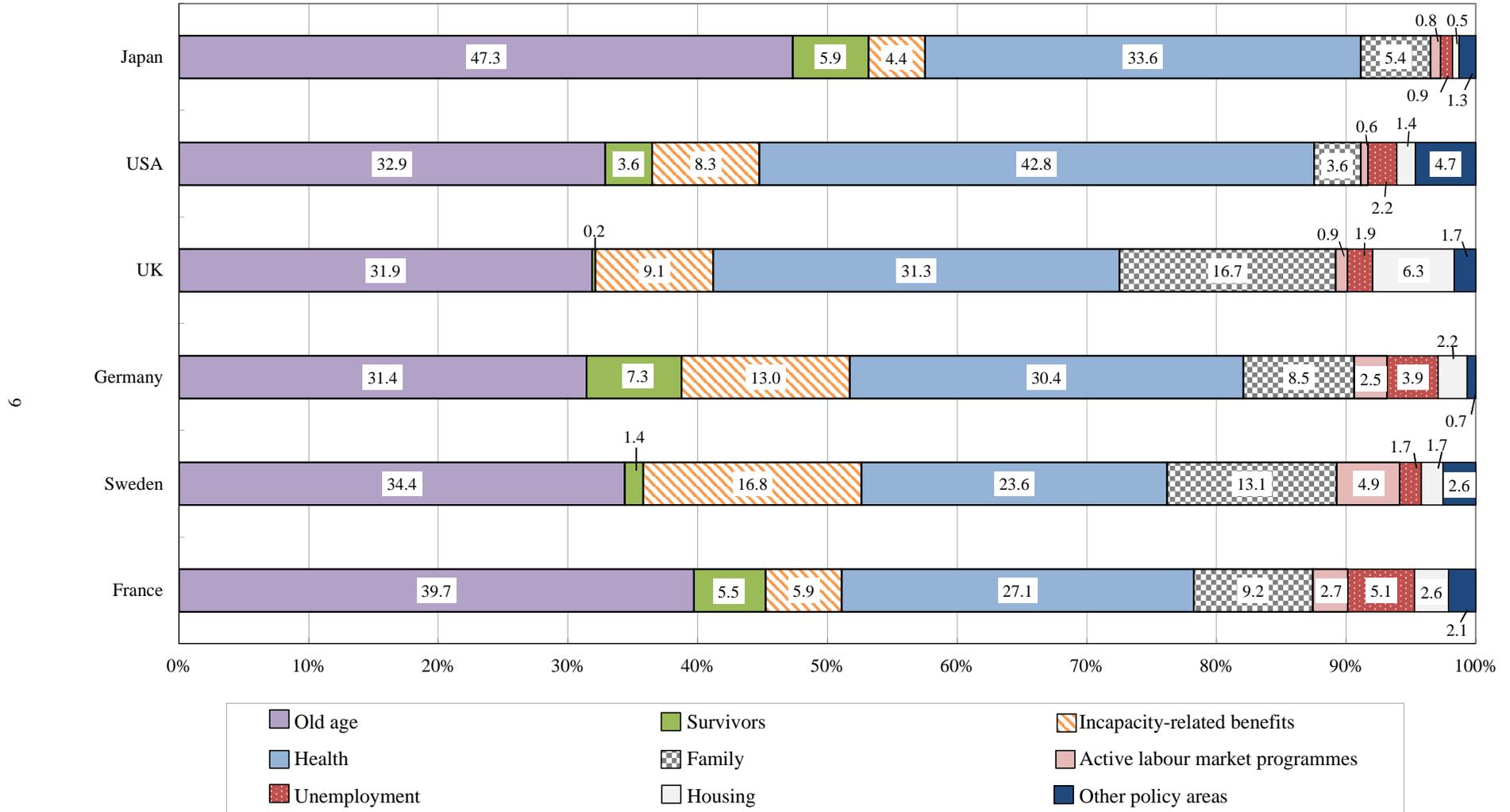


Table 6 International comparison of Social Expenditure, FY 2013

	Japan (FY2014)	Japan	USA	UK	Germany	Sweden	France
Social Expenditure							
As a percentage of GDP	23.87%	23.93%	19.02%	23.12%	26.26%	27.78%	31.73%
Reference : As a percentage of NI	32.06%	32.14%	23.66%	31.42%	35.12%	41.68%	45.31%

Source: Social Expenditure for OECD countries except Japan is based on the OECD SOCX database. GDP and NI data on Japan are based on the Cabinet Office's "Annual Report on National Accounts 2016", while the data on other countries are based on the OECD National Accounts 2015.

Figure 3 International comparison of Social Expenditure by percentage of policy area, FY 2013



3. Social Benefit and its source of revenue

(1) Social Benefit by category

Among the three categories of Social Benefit in FY 2014, expenditure (and its share in the total amount) in Medical care was 36,335.7 billion yen (32.4%), in Pensions was 54,342.9 billion yen (48.5%), and in Welfare and others was 21,423.4 billion yen (19.1%).

Table 7 Social Benefit by category

Social Benefit	FY2013	FY2014	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Hundreds of millions of yen	Hundreds of millions of yen	Hundreds of millions of yen	%
Total	1,107,050 (100.0)	1,121,020 (100.0)	13,970	1.3
Medical care	356,151 (32.2)	363,357 (32.4)	7,207	2.0
Pensions	546,085 (49.3)	543,429 (48.5)	△ 2,657	△ 0.5
Welfare and others	204,814 (18.5)	214,234 (19.1)	9,421	4.6
Long-term care (retabulated)	87,879 (7.9)	91,896 (8.2)	4,017	4.6

Notes:

1. Figures in parentheses represent the ratio to the total benefit.
2. For the definition of each category, see the notes of Summary Table 2 and Appendix 1.

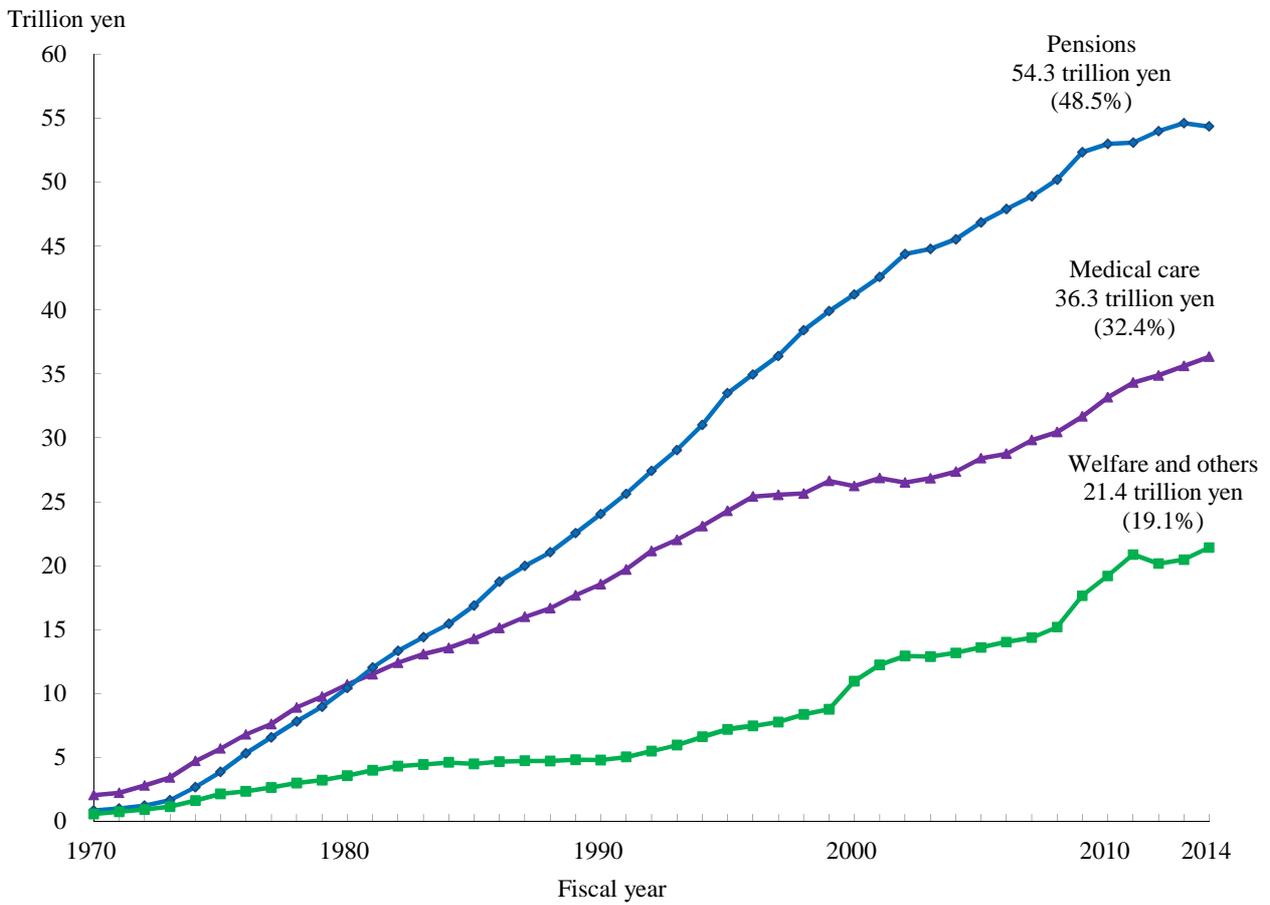
Table 8 Social Benefit by category as a percentage of GDP and NI

Social Benefit	FY2013	FY2014	Increase compared with the previous fiscal year
	%	%	% point
Total	22.95 (30.83)	22.90 (30.76)	△ 0.05 (△ 0.07)
Medical care	7.38 (9.92)	7.42 (9.97)	0.04 (0.05)
Pensions	11.32 (15.21)	11.10 (14.91)	△ 0.22 (△ 0.30)
Welfare and others	4.25 (5.70)	4.38 (5.88)	0.13 (0.18)
Long-term care (retabulated)	1.82 (2.45)	1.88 (2.52)	0.06 (0.07)

Note: Figures in parentheses represent the ratio to NI.

Source: GDP and NI are based on the Cabinet Office's "Annual Report on National Accounts 2016".

Figure 4 Social Benefit by category, FY 1970-2014



Source: Time Series Table 8 Social Benefit by category.

(2) Social Benefit by functional category

Among the nine functional categories of Social Benefit in FY 2014, Old age was the largest component representing 48.6% of the total amount, and Sickness and health was the second largest representing 30.9% of the total. These two functional categories account for 79.5% of the total. The expenditure in these two categories was followed by Survivors at 5.9%, Family benefits at 5.3%, Invalidity benefits at 3.5%, Social assistance and others at 3.1%, Unemployment at 1.3%, Employment injury at 0.8%, and Housing at 0.5%.

Table 9 Social Benefit by functional category

Social Benefit	FY2013	FY2014	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Hundreds of millions of yen	Hundreds of millions of yen	Hundreds of millions of yen	%
Total	1,107,050 (100.0)	1,121,020 (100.0)	13,970	1.3
Old age	542,585 (49.0)	544,471 (48.6)	1,887	0.3
Survivors	67,433 (6.1)	66,682 (5.9)	△ 751	△ 1.1
Invalidity benefits	38,576 (3.5)	39,381 (3.5)	805	2.1
Employment injury	9,297 (0.8)	9,319 (0.8)	21	0.2
Sickness and health	340,169 (30.7)	346,880 (30.9)	6,711	2.0
Family benefits	55,158 (5.0)	58,980 (5.3)	3,822	6.9
Unemployment	16,206 (1.5)	14,710 (1.3)	△ 1,495	△ 9.2
Housing	5,876 (0.5)	5,929 (0.5)	53	0.9
Social assistance and others	31,751 (2.9)	34,669 (3.1)	2,918	9.2

Notes:

1. Figures in parentheses represent the ratio to the total benefit.
2. For the definition of each category, see Appendix 2-4.

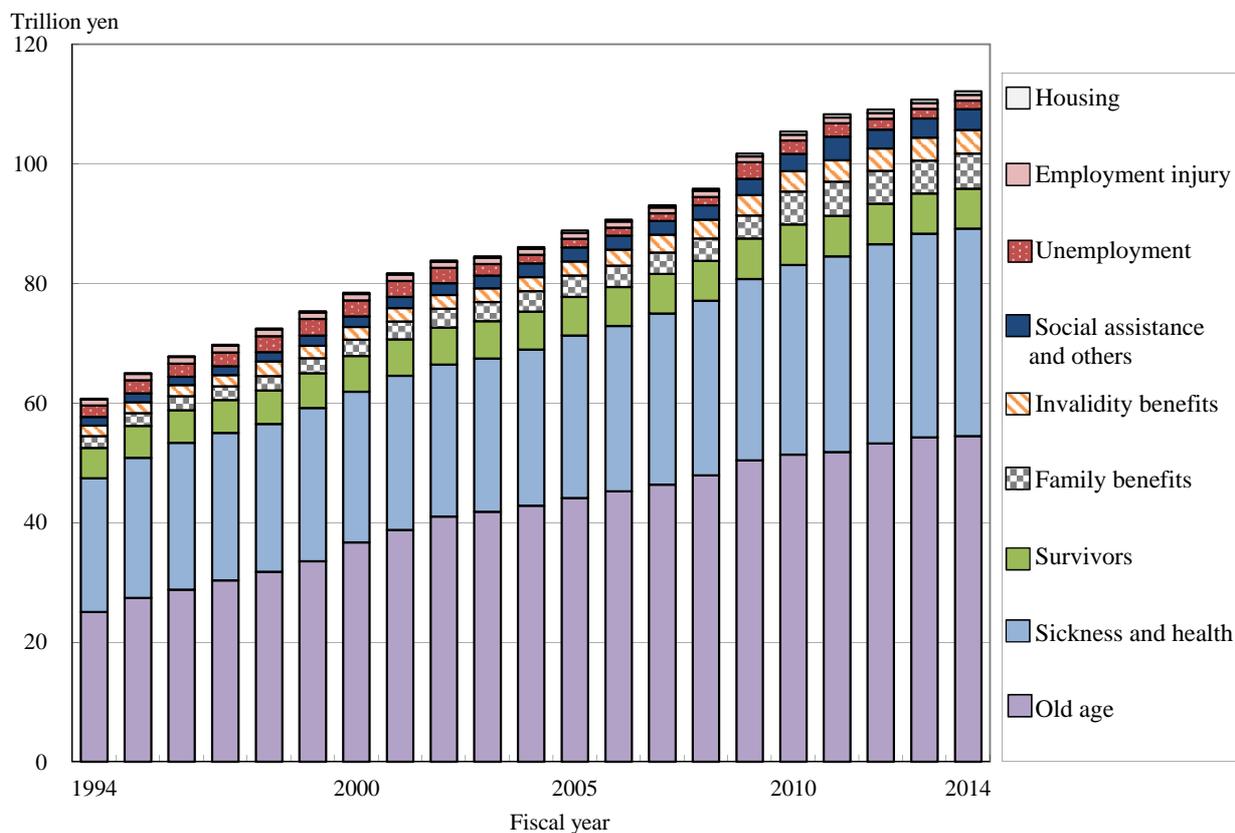
Table 10 Social Benefit by functional category as a percentage of GDP and NI

Social Benefit	FY2013	FY2014	Increase compared with the previous fiscal year
	%	%	% point
Total	22.95 (30.83)	22.90 (30.76)	Δ 0.05 (Δ 0.07)
Old age	11.25 (15.11)	11.12 (14.94)	Δ 0.13 (Δ 0.17)
Survivors	1.40 (1.88)	1.36 (1.83)	Δ 0.04 (Δ 0.05)
Invalidity benefits	0.80 (1.07)	0.80 (1.08)	0.00 (0.01)
Employment injury	0.19 (0.26)	0.19 (0.26)	Δ 0.00 (0.00)
Sickness and health	7.05 (9.47)	7.08 (9.52)	0.03 (0.05)
Family benefits	1.14 (1.54)	1.20 (1.62)	0.06 (0.08)
Unemployment	0.34 (0.45)	0.30 (0.40)	Δ 0.04 (Δ 0.05)
Housing	0.12 (0.16)	0.12 (0.16)	Δ 0.00 (0.00)
Social assistance and others	0.66 (0.88)	0.71 (0.95)	0.05 (0.07)

Note: Figures in parentheses represent the ratio to NI.

Source: GDP and NI are based on the Cabinet Office's "Annual Report on National Accounts 2016".

Figure 5 Social Benefit by functional category, FY 1994-2014



Source: Time Series Table 13 Social Benefit by functional category.

(3) Social Security Revenue

Social Security Revenue in FY 2014 amounted to 136,572.9 billion yen, which was a 7.3% increase from the previous fiscal year. Among different sources of Social Security Revenue, Social Insurance accounts for 47.7%, Taxes for 32.8%, and Other receipts for 19.5% of the total.

Table 11 Social Security Revenue by source

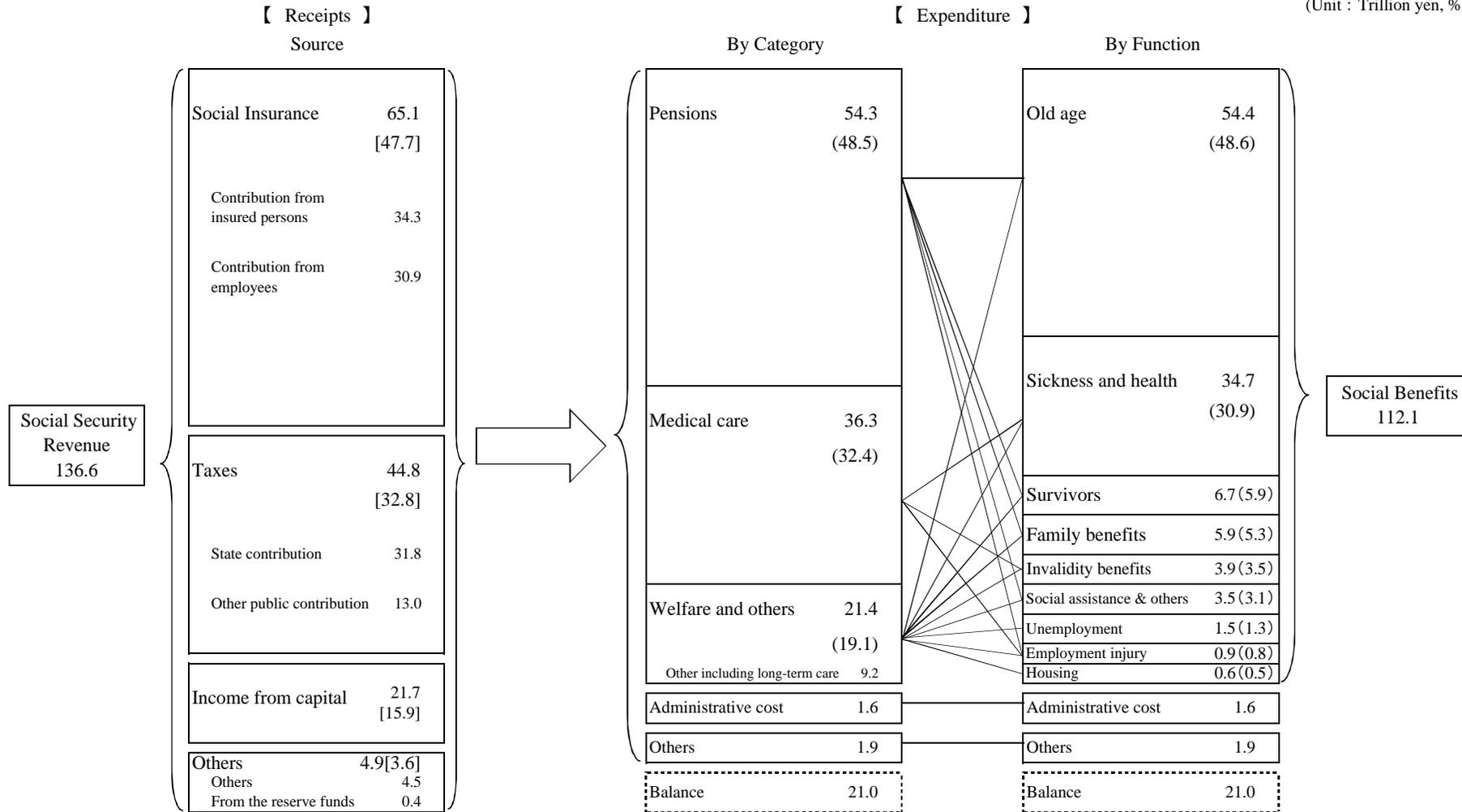
Social Security Revenue	FY2013	FY2014	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Hundreds of millions of yen	Hundreds of millions of yen	Hundreds of millions of yen	%
Total	1,272,952 (100.0)	1,365,729 (100.0)	92,777	7.3
Social Insurance	629,932 (49.5)	651,513 (47.7)	21,582	3.4
Contribution from insured persons	331,665 (26.1)	342,827 (25.1)	11,162	3.4
Contribution from employers	298,266 (23.4)	308,687 (22.6)	10,420	3.5
Taxes	432,579 (34.0)	448,373 (32.8)	15,794	3.7
State contribution	307,438 (24.2)	318,177 (23.3)	10,739	3.5
Other public contribution	125,141 (9.8)	130,196 (9.5)	5,055	4.0
Other receipts	210,442 (16.5)	265,843 (19.5)	55,401	26.3
Income from capital	158,045 (12.4)	217,195 (15.9)	59,149	37.4
Others	52,396 (4.1)	48,648 (3.6)	Δ 3,748	Δ 7.2

Notes:

1. Figures in parentheses represent the ratio to the total revenue.
2. The Taxes category is the sum of state contribution and other public contribution: other public contribution refers to local governments' contributions. However, social security programs, which are run by local governments independently are not included in the Financial Statistics of Social Security, except for public nursery schools and medical care paid by the local government.
3. Income from capital is volatile in each fiscal year as it depends on the management performance of the public pension fund and other factors. The Others category includes receipt from the reserve funds.

Figure 6 Diagram of Social Security Revenue and Social Benefit based on the ILO Standards, FY 2014

(Unit : Trillion yen, %)



Notes:

1. Social Security Revenue in FY 2014 amounted to 136.6 trillion yen (excluding transfer from other systems). The figures in square brackets represent the ratio to the total Social Security Revenue.
2. Social Security expenditure in FY 2014 amounted to 112.1 trillion yen. The figures in parentheses represent the ratio to the total Social Benefit.
3. Others in the receipt include receipts from the reserve funds, etc. Others in the expenditure include maintenance expenses for the facilities, etc.
4. Balance refers to the difference between Social Security Revenue (136.6 trillion yen) and the sum of Social Benefit, administrative costs, operating losses, and others (115.6 trillion yen), and it does not include any transfer to and from other systems; in particular, Balance represents transfers to the reserve fund and balance carried forward to the following fiscal year.

II. Summary Tables

Summary Table 1 Social Expenditure Summary Table, FY2014

(Unit: Millions of yen)

	Social Expenditure
Total	116,853,231
Old age	54,874,725
Cash benefits	45,499,671
Normal retirement pension	44,734,179
Early retirement pension	—
Other cash benefits	765,492
Benefits in kind	9,375,055
Nursing care and home-help services	9,332,817
Other benefits in kind	42,238
Survivors	6,678,776
Cash benefits	6,614,989
Survivor's pension	6,524,156
Other cash benefits	90,832
Benefits in kind	63,787
Funeral expenses	63,687
Other benefits in kind	100
Incapacity-related benefits	5,116,406
Cash benefits	3,218,938
Disability pension	1,975,198
Pension (employment injury)	434,645
Temporary absence from work benefits (employment injury)	102,309
Temporary absence from work benefits (accident and sickness)	342,507
Other cash benefits	364,279
Benefits in kind	1,897,468
Nursing care and home-help services	1,648,109
Rehabilitation services	2,955
Other benefits in kind	246,404
Health	39,538,516
Cash benefits	—
Benefits in kind	39,538,516
Family	6,569,537
Cash benefits	3,989,473
Family allowance	2,828,394
Maternity and parental leave	1,002,133
Other cash benefits	158,946
Benefits in kind	2,580,064
Early childhood education and care	2,065,788
Home help / Accommodation	384,092
Other benefits in kind	130,184
Active labour market programmes	822,729
Public employment services and administration	346,074
Training	59,562
Employment incentives	292,809
Sheltered and Supported employment and rehabilitation	22,118
Direct job creation	101,880
Start-up incentives	285
Unemployment	959,065
Cash benefits	959,065
Unemployment benefits and retirement allowance	959,065
Early retirement for labour market reasons	—
Housing	592,865
Cash benefits	—
Housing allowance	—
Other cash benefits	—
Benefits in kind	592,865
Housing assistance	592,865
Other benefits in kind	—
Other social policy areas	1,700,612
Cash benefits	1,611,679
Income maintenance	1,507,083
Other cash benefits	104,596
Benefits in kind	88,933
Social support	49,142
Other benefits in kind	39,790

Notes:

1. Summary Table 1 is calculated based on the OECD Social Expenditure Standards.
2. Expenditure on capital formation of health care providers has been excluded from the total since the SHA2011 standard is adopted.

Summary Table 2 Social Benefit Balance Table, FY2014 (No. 1)

	Receipts			
	Contributions		Special taxes allocated to social security	State participation
	Insured persons	Employers		
Social Insurance:				
1. Health Insurance				
(A) Association-Kenpo	4,294,213	4,211,490	—	1,402,950
(B) Society-managed	3,813,924	4,498,888	—	34,978
2. National Health Insurance	3,546,801	—	—	3,667,817
Medical Care Service Program for Retired Employees (retabulated)	186,082	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	1,063,083	—	—	4,724,861
4. Health and Medical Services for the Aged	—	—	—	0
5. Long-term Care Insurance	1,893,449	—	—	2,159,588
6. Employees' Pension Insurance	13,159,808	13,159,808	—	8,835,046
7. Employees' Pension Funds	256,136	812,736	—	—
8. Coal Mining Pension Fund	—	1	—	—
9. National Pension	1,625,468	—	—	1,986,745
10. National Pension Fund	112,469	—	—	2,046
11. Farmers' Pension Fund	—	—	—	120,901
12. Seamen's Insurance	16,243	19,613	—	3,030
13. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	29,109	—	3,812
14. Mutual Aid Association of Private School Personnel	326,966	321,139	—	114,452
15. Employment Insurance	827,568	1,408,118	—	139,151
16. Workmen's Accident Compensation Insurance	—	867,441	—	205
Family Allowance:				
17. Child Allowance (Jido Teate)	—	444,386	—	1,222,697
Public Employees:				
18. National and Related Public Service Mutual Aid Association	878,785	1,139,556	—	286,271
19. Existing Associations, etc.	—	176,366	—	417
20. Local Government Employees' Mutual Aid Association	2,448,138	3,179,439	—	—
21. Yahata Mutual Aid Association, etc.	—	2	—	3,284
22. Government Employees' Accident Compensation	—	8,017	—	—
23. Local Government Employees' Accident Compensation	0	28,066	—	—
24. Public Corporation Staffs' Accident Compensation	—	5,277	—	—
25. National Public Employees' Pensions	—	13,079	—	42
26. Local Public Employees' Pensions	—	15,930	—	—
Public Health Service:				
27. Public Health	—	—	—	586,553
Public Assistance and Social Welfare:				
28. Public Assistance	—	—	—	2,790,617
29. Social Welfare	—	—	—	2,867,007
Employment Measures				
30. Employment Measures	—	—	—	205,345
War Victims:				
31. Aid for War Victims	—	—	—	493,290
Schemes other than the above	19,635	530,198	—	166,582
Local Government Expenditure on Medical Care Exclusively Financed by Local Revenue (retabulated)	—	—	—	—
Total	34,282,685	30,868,660	—	31,817,686

(Unit: Millions of yen)

Receipts						
Participation of other public authorities	Income from capital	Other receipts	Subtotal	Transfer from other schemes	Total receipts	
—	—	113,680	10,022,333	0	10,022,333	1.(A)
—	42,665	608,017	8,998,472	29	8,998,501	1.(B)
1,959,525	—	543,352	9,717,494	3,973,340	13,690,834	2.
—	—	—	186,082	613,910	799,992	
2,500,232	—	491,003	8,779,178	5,645,223	14,424,401	3.
0	—	—	0	179	179	4.
2,790,286	376	172,936	7,016,635	2,603,935	9,620,570	5.
—	14,276,173	2,377,177	51,808,012	878,167	52,686,179	6.
—	3,714,572	32,433	4,815,877	102,751	4,918,628	7.
—	1,063	701	1,764	—	1,764	8.
—	996,003	34,747	4,642,963	18,329,456	22,972,419	9.
—	591,279	10	705,804	—	705,804	10.
—	15	77,839	198,755	—	198,755	11.
—	95	8,366	47,346	—	47,346	12.
—	3,057	295	36,273	—	36,273	13.
6,709	128,049	1,391	898,706	6,680	905,386	14.
—	11,071	21,138	2,407,046	—	2,407,046	15.
—	131,884	224,107	1,223,638	—	1,223,638	16.
731,768	—	22,660	2,421,511	—	2,421,511	17.
—	226,873	50,534	2,582,019	75,017	2,657,036	18.
—	127,422	1,454	305,659	—	305,659	19.
720,298	1,466,609	4,722	7,819,204	176,686	7,995,890	20.
—	3	88	3,376	—	3,376	21.
—	—	—	8,017	—	8,017	22.
—	1,673	6,180	35,918	—	35,918	23.
—	—	—	5,277	—	5,277	24.
—	—	—	13,121	—	13,121	25.
—	—	—	15,930	—	15,930	26.
130,407	—	—	716,960	—	716,960	27.
929,529	—	—	3,720,146	—	3,720,146	28.
2,551,239	—	—	5,418,247	—	5,418,247	29.
77	—	—	205,422	—	205,422	30.
—	—	—	493,290	—	493,290	31.
699,537	582	71,980	1,488,514	—	1,488,514	
660,144	—	—	660,144	—	660,144	
13,019,608	21,719,464	4,864,806	136,572,909	31,791,462	168,364,371	

Summary Table 2 Continued (No. 2)

	Expenditures			
	Benefits			
	Sickness - maternity		Employment injuries	
	Medical care	Cash benefits	Medical care	Other than medical care
Social Insurance:				
1. Health Insurance				
(A) Association-Kenpo	4,732,872	391,034	—	—
(B) Society-managed	3,649,889	357,135	—	—
2. National Health Insurance	9,825,094	84,240	—	—
Medical Care Service Program for Retired Employees (retabulated)	498,794	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	13,391,205	—	—	—
4. Health and Medical Services for the Aged	Δ 10	—	—	—
5. Long-term Care Insurance	—	—	—	—
6. Employees' Pension Insurance	—	—	—	—
7. Employees' Pension Funds	—	—	—	—
8. Coal Mining Pension Fund	—	—	—	—
9. National Pension	—	—	—	—
10. National Pension Fund	—	—	—	—
11. Farmers' Pension Fund	—	—	—	—
12. Seamen's Insurance	17,490	2,197	1,760	—
13. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	—	—	—
14. Mutual Aid Association of Private School Personnel	118,307	12,485	—	—
15. Employment Insurance	—	345,299	—	—
16. Workmen's Accident Compensation Insurance	—	—	245,091	21,105
Family Allowance:				
17. Child Allowance (Jido Teate)	—	—	—	—
Public Employees:				
18. National and Related Public Service Mutual Aid Association	237,705	27,215	—	—
19. Existing Associations, etc.	—	—	—	—
20. Local Government Employees' Mutual Aid Association	700,632	134,434	—	—
21. Yahata Mutual Aid Association, etc.	16	826	—	—
22. Government Employees' Accident Compensation	—	—	1,379	14
23. Local Government Employees' Accident Compensation	—	—	8,181	548
24. Public Corporation Staffs' Accident Compensation	—	—	117	—
25. National Public Employees' Pensions	—	—	—	—
26. Local Public Employees' Pensions	—	—	—	—
Public Health Service:				
27. Public Health	511,132	86,955	—	—
Public Assistance and Social Welfare:				
28. Public Assistance	1,753,560	449	—	—
29. Social Welfare	449,877	—	—	—
Employment Measures				
30. Employment Measures	—	—	—	—
War Victims:				
31. Aid for War Victims	157	—	—	—
Schemes other than the above	691,276	5,927	—	—
Local Government Expenditure on Medical Care Exclusively Financed by Local Revenue (retabulated)	660,144	—	—	—
Total	36,079,200	1,448,196	256,527	21,668

(Unit: Millions of yen)

Expenditure					
Benefits					
Employment injuries		Pensions	Unemployment and employment measures	Family allowances	
Cash benefits					
Pensions	Cash benefits other than pensions				
—	—	—	—	—	1.(A)
—	—	—	—	—	1.(B)
—	—	—	—	—	2.
—	—	—	—	—	
—	—	—	—	—	3.
—	—	—	—	—	4.
—	—	—	—	—	5.
—	—	23,150,061	—	—	6.
—	—	2,137,122	—	—	7.
—	—	838	—	—	8.
—	—	20,817,242	—	—	9.
—	—	160,952	—	—	10.
—	—	112,091	—	—	11.
4,238	365	—	—	—	12.
—	—	155,981	—	—	13.
—	—	286,363	—	—	14.
—	—	—	1,346,268	—	15.
441,016	168,497	—	10,995	—	16.
—	—	—	—	2,217,067	17.
3,540	—	1,541,802	—	—	18.
2,473	—	65,850	—	—	19.
6,146	—	4,421,538	—	—	20.
—	—	1,129	—	—	21.
5,577	1,048	—	—	—	22.
17,897	3,084	—	—	—	23.
4,785	305	—	—	—	24.
—	—	13,079	—	—	25.
—	—	15,930	—	—	26.
—	—	2,039	—	—	27.
—	—	—	—	—	28.
—	—	—	—	744,150	29.
—	—	—	30,816	—	30.
—	—	425,568	—	—	31.
—	—	549,593	78,032	—	
—	—	—	—	—	
485,672	173,299	53,857,180	1,466,112	2,961,218	

Summary Table 2 Continued (No. 3)

	Expenditure			
	Benefits			
	Long-term care		Others	
	Benefits in kind	Cash benefits	Other than medical care	Cash benefits
Social Insurance:				
1. Health Insurance				
(A) Association-Kenpo	—	—	—	1,979
(B) Society-managed	—	—	—	1,827
2. National Health Insurance	—	—	—	8,986
Medical Care Service Program for Retired Employees (retabulated)	—	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	—	—	—	38,172
4. Health and Medical Services for the Aged	—	—	—	—
5. Long-term Care Insurance	9,098,317	—	—	—
6. Employees' Pension Insurance	—	—	—	—
7. Employees' Pension Funds	—	—	—	—
8. Coal Mining Pension Fund	—	—	—	—
9. National Pension	—	—	—	—
10. National Pension Fund	—	—	—	—
11. Farmers' Pension Fund	—	—	—	—
12. Seamen's Insurance	—	—	—	165
13. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	—	—	—
14. Mutual Aid Association of Private School Personnel	—	—	—	95
15. Employment Insurance	—	2,020	2,129	—
16. Workmen's Accident Compensation Insurance	—	—	—	—
Family Allowance:				
17. Child Allowance (Jido Teate)	—	—	169,411	—
Public Employees:				
18. National and Related Public Service Mutual Aid Association	—	43	—	228
19. Existing Associations, etc.	—	—	—	—
20. Local Government Employees' Mutual Aid Association	—	529	—	675
21. Yahata Mutual Aid Association, etc.	—	—	—	—
22. Government Employees' Accident Compensation	—	—	—	—
23. Local Government Employees' Accident Compensation	—	—	—	—
24. Public Corporation Staffs' Accident Compensation	—	—	—	—
25. National Public Employees' Pensions	—	—	—	—
26. Local Public Employees' Pensions	—	—	—	—
Public Health Service:				
27. Public Health	2,390	9	18,263	291
Public Assistance and Social Welfare:				
28. Public Assistance	83,139	—	—	1,843,856
29. Social Welfare	45	—	3,620,946	325,663
Employment Measures				
30. Employment Measures	—	—	—	—
War Victims:				
31. Aid for War Victims	—	—	126	63,721
Schemes other than the above	3,091	—	35,080	31,739
Local Government Expenditure on Medical Care Exclusively Financed by Local Revenue (retabulated)	—	—	—	—
Total	9,186,983	2,601	3,845,956	2,317,399

(Unit: Millions of yen)

Benefits		Expenditure				
		Administrative costs	Operating loss in capital market	Others	Subtotal	
Total						
5,125,884	101,727	—	17,212	5,244,824	1.(A)	
4,008,851	137,797	—	248,107	4,394,755	1.(B)	
9,918,320	237,357	—	337,490	10,493,167	2.	
498,794	—	—	—	498,794		
13,429,377	66,505	—	379,851	13,875,733	3.	
Δ 10	—	—	179	169	4.	
9,098,317	232,193	—	139,589	9,470,099	5.	
23,150,061	198,306	—	4,979	23,353,347	6.	
2,137,122	104,622	—	13,876	2,255,620	7.	
838	67	—	0	905	8.	
20,817,242	153,495	—	47,441	21,018,178	9.	
160,952	6,114	—	10,078	177,144	10.	
112,091	1,505	—	84,654	198,251	11.	
26,214	2,954	—	272	29,440	12.	
155,981	3,034	—	142	159,157	13.	
417,250	6,852	—	1,785	425,887	14.	
1,695,716	87,269	—	102,908	1,885,893	15.	
886,704	46,043	—	38,021	970,769	16.	
2,386,478	1,905	—	8,912	2,397,295	17.	
1,810,533	8,466	—	1,844	1,820,843	18.	
68,324	1,086	—	1	69,411	19.	
5,263,953	26,345	—	1,607	5,291,906	20.	
1,972	137	—	1,268	3,376	21.	
8,017	—	—	—	8,017	22.	
29,711	1,896	—	60	31,667	23.	
5,208	—	—	70	5,277	24.	
13,079	42	—	—	13,121	25.	
15,930	—	—	—	15,930	26.	
621,080	10,795	—	85,084	716,960	27.	
3,681,004	39,143	—	—	3,720,146	28.	
5,140,681	58,234	—	219,331	5,418,247	29.	
30,816	872	—	173,734	205,422	30.	
489,572	3,718	—	—	493,290	31.	
1,394,740	44,991	—	—	1,439,731		
660,144	—	—	—	660,144		
112,102,010	1,583,472	—	1,918,496	115,603,978		

Summary Table 2 Continued (No. 4)

(Unit: Millions of yen)

	Expenditure		Difference between receipts and expenditures (Balance of Payments)	
	Transfer to other schemes	Total expenditures		
Social Insurance:				
1. Health Insurance				
(A) Association-Kenpo	4,382,104	9,626,928	395,406	1.(A)
(B) Society-managed	3,978,688	8,373,442	625,059	1.(B)
2. National Health Insurance	2,857,593	13,350,759	340,074	2.
Medical Care Service Program for Retired Employees (retabulated)	—	498,794	301,199	
3. Medical Care System for the Elderly in the Latter Stage of Life	—	13,875,733	548,668	3.
4. Health and Medical Services for the Aged	—	169	10	4.
5. Long-term Care Insurance	—	9,470,099	150,470	5.
6. Employees' Pension Insurance	16,282,512	39,635,858	13,050,320	6.
7. Employees' Pension Funds	3,860	2,259,479	2,659,149	7.
8. Coal Mining Pension Fund	—	905	859	8.
9. National Pension	926,350	21,944,528	1,027,891	9.
10. National Pension Fund	—	177,144	528,660	10.
11. Farmers' Pension Fund	—	198,251	504	11.
12. Seamen's Insurance	15,045	44,485	2,861	12.
13. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	159,157	△ 122,884	13.
14. Mutual Aid Association of Private School Personnel	386,014	811,902	93,484	14.
15. Employment Insurance	—	1,885,893	521,153	15.
16. Workmen's Accident Compensation Insurance	15,225	985,994	237,644	16.
Family Allowance:				
17. Child Allowance (Jido Teate)	—	2,397,295	24,216	17.
Public Employees:				
18. National and Related Public Service Mutual Aid Association	878,592	2,699,435	△ 42,399	18.
19. Existing Associations, etc.	139,212	208,623	97,035	19.
20. Local Government Employees' Mutual Aid Association	2,286,989	7,578,895	416,995	20.
21. Yahata Mutual Aid Association, etc.	—	3,376	—	21.
22. Government Employees' Accident Compensation	—	8,017	—	22.
23. Local Government Employees' Accident Compensation	—	31,667	4,251	23.
24. Public Corporation Staffs' Accident Compensation	—	5,277	—	24.
25. National Public Employees' Pensions	—	13,121	—	25.
26. Local Public Employees' Pensions	—	15,930	—	26.
Public Health Service:				
27. Public Health	—	716,960	—	27.
Public Assistance and Social Welfare:				
28. Public Assistance	—	3,720,146	—	28.
29. Social Welfare	—	5,418,247	—	29.
Employment Measures				
30. Employment Measures	—	205,422	—	30.
War Victims:				
31. Aid for War Victims	—	493,290	—	31.
Schemes other than the above				
Local Government Expenditure on Medical Care Exclusively Financed by Local Revenue (retabulated)	—	660,144	—	
Total	32,152,183	147,756,161	20,608,210	

Notes:

1. Summary Table 2 is calculated in accordance with the standard of the ILO's 18th International Inquiry on the Cost of Social Security . The estimates were made through the annual settlement of each scheme's accounts for FY 2014.
2. Among the sources of revenue of the Medical Care System for the Elderly in the Latter Stage of Life, the support coverage of this system is recorded as "Transfer to other systems" of the health insurance, and its receipt is included as a part of the "Transfer from other schemes" of the Medical Care System for the Elderly in the Latter Stage of Life.
3. The Health and Medical Services for the Aged system is already abolished and currently in charge of liquidation only.
4. Category I insured persons' contributions to Long-term Care Insurance is included in the Contributions of Long-term Care Insurance. However, Category II insured persons' contributions are included in the Contributions of the health insurance, which will then be recorded in the form of transfer to the Long-term Care Insurance ("Transfer to other schemes" and the Long-term Care Insurance's "Transfer from other schemes" within health insurance). The contributions of Category II insured persons are presented by insured persons and by employers in Table 16 of Appendix 4.
5. The revenue from the capital of the Employees' Pension Insurance and National Pension is estimated with reference to the "Annual Report of Capital Gain of Pension Funds for Fiscal Year 2014." The estimated sum includes an inherited gain and loss from the previous scheme.
6. The amount of Employees' Pension Funds includes a portion paid by the employees' pension fund in lieu of the state.
7. National Pension includes the welfare pension and universal basic pensions.
8. Category II insured person's contributions to the National Pension are collected along with their contributions to the Employees' Pension Insurance, of which the portion for the Basic Pension is recorded in the form of transfer from the Employees' Pension Insurance to the National Pension ("Transfer to other schemes" of the Employees' Pension Insurance and "Transfer from other schemes" of the National Pension).
9. The Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association was amalgamated into Employees' Pension Insurance on April 1, 2002; however, the third tier of the original pension scheme remained in the former organization.
10. As of April 1997, short-term benefits (i.e., medical benefits) of Public Corporations Staff's Mutual Aid Associations have been transferred to Society-managed Health Insurance, and the long-term benefits (i.e., pension benefits) have been integrated into Employees' Pensions. Further, a part of the pension benefits have also been transferred to Existing Associations, etc.
11. Public Health includes public grants for the treatment of diseases such as tuberculosis.
12. The revenue and expenditure of unemployment insurance is based on the balance of the special account of unemployment insurance, and the employment measure is based on the balance of the general account.
13. Other schemes include the Relief System for Sufferers from Adverse Drug Reactions; Relief System for Sufferers from Diseases Infected from Biological Products; Small-and-Medium-sized Enterprise Retirement Allowance Mutual Aid System; Mutual Aid System for the Retirement Allowance for the Staff of Social Welfare Institutions, etc.; Employment Services for the Elderly, Persons with Disabilities, and Job Seekers; Pollution-related Health Damage Compensation System; Asbestos Health Damage Relief System; Japan Sport Council Mutual Aid Benefit; School Expense Assistance Program; Support for those Suffering from Residual Disability from Automobile Accident; Public Housing Rent Subsidy; Benefit System for Crime Victims; Disaster Victims Livelihood Recovery Support System; and Local Government Expenditure on Medical Care Exclusively Financed by Local Revenue. Refer to Table 15 (on the webpage) in Appendix 4 for the amounts of receipts and expenditure of each system.

14. For Social Welfare, "Family allowances" is the total of child allowances, and income support for single parent families and handicapped children.
15. "Unemployment and employment measures" include subsidies for employment maintenance incentives for elderly employees.
16. Rounding the numbers may cause some discrepancies. After rounding of the numbers, a zero represents up to one million.

Explanatory notes on items from "Social Benefit"

1. Receipts items

"Social Security Revenue" in this publication refers to the "Subtotal" of the revenue, which excludes the "Transfer from other schemes."

- (i) Income from capital includes interest, dividends, facility usage fees, rent, capital gains, profits from redemption, etc.
- (ii) Other receipts include receipts from reserves, etc.
- (iii) Transfer from other schemes includes the following: transfer payment from all schemes to the medical care system for the early-stage elderly; transfer payments from all health insurance schemes to the Medical Care System for the Elderly in the Latter Stage of Life; transfer payments from all health insurance schemes to the Medical Care Service Program for Retired Employees in National Health Insurance; contributions to special schemes for persons employed on a daily-wage basis in the Association-Kenpo Health Insurance and National Health Insurance; transfer payments from the National Pension to other schemes for the payment of universal Basic Pensions; transfer payments from all health insurance schemes to Long-term Care Insurance, etc.

2. Expenditure items

"Social Security Expenditure" in this publication refers to the "Benefits - total" of the expenditure, excluding the "Administrative costs," "Operating loss in capital market," "Others," and "Transfer to other schemes."

- (i) Administrative costs include business handling expenses, general affairs expenses, office expenses, operation expenses for the Japan Pension Service, etc.
- (ii) Operating loss in capital market includes the evaluated loss of funds at the end of the accounting year.
- (iii) Other expenditures include maintenance fees for the facilities, etc.
- (iv) Transfers to other schemes include transfer payments from other health insurance schemes to special schemes for persons employed on a daily-wage basis, retired employees, the early-stage elderly, and the Medical Care System for the Elderly in the Latter Stage of Life; transfer payments from other pension schemes to the National Pension for the universal Basic Pensions; transfer payments by the National Pension to other schemes for the universal Basic Pension; transfer payments from all health insurance schemes to Long-term Care contributions, etc.

3. Difference between receipts and expenditures

"Difference between receipts and expenditures" refers to the difference between the "Revenue - Total revenue" and "Expenditure - Total expenditure."

4. Correspondence with the categorical classification

The figures by category are calculated by re-aggregating the figures in Summary Table 2. The category "Medical care" is the sum of the "Sickness and maternity - medical care" and "Work-related accident - medical care" in this table, while "Pension" is the sum of "Work-related accident - pension" and "Pensions," and "Welfare and others" is the sum of items other than those listed above