

ISSN: 2187 - 5499

IPSS: Statistical Report No.31

The Financial Statistics of Social Security in Japan

Fiscal Year 2018
(April 2018 - March 2019)



National Institute of Population and Social Security Research
TOKYO JAPAN 2020

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) 2018. 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.

October 2020

National Institute of Population and Social Security Research

Kuniaki Tanabe Director-General

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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. In addition, we have continued to update the data based on the 18th Inquiry as well in order to ensure the time series data availability since FY1950.

The ILO's Cost of Social Security Inquiry ended with the 19th Inquiry, and in 2005, a new inquiry

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

called the ILO Social Security Inquiry was adopted. For the new inquiry, the governments of member states were allowed to submit the data based not only on ILO standards, but also on other international standards such as OECD or IMF standards that did not necessarily have the same scope or definition as ILO standards. As a result, since the late 1990s, international comparisons based on a unified definition based on ILO standards have become impossible.

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.

However, as the statistics based on the ILO's Cost of Social Security have been used widely among policymakers and researchers in Japan, we have continued providing the data based on the ILO framework as well.

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

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

standard is an important indicator for making an international comparison of social security 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 2018

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 2018 was 125,429.4 billion yen.
- Social Expenditure increased by 1.0% in FY 2018 compared with the previous fiscal year. The percentage share of the Gross Domestic Product (GDP) was 22.87%.
- The average Social Expenditure per head of the population was 992,000 yen, and the average expenditure per household was 2,418,700 yen.

(2) Social Benefit

- The total amount of Social Benefit in FY 2018 was 121,540.8 billion yen.
- Social Benefit increased by 1.1% in FY 2018 compared with the previous fiscal year. The percentage share of the GDP was 22.16%.
- The average Social Benefit per head of the population was 961,200 yen, and the average expenditure per household was 2,343,800 yen.

Table 1 Total amount of Social Expenditure and Social Benefit

	FY2017	FY2018	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	1,241,845	1,254,294	12,449	1.0
Social Benefit	1,202,017	1,215,408	13,391	1.1

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

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

	FY2017	FY2018	Increase from the previous fiscal year
	%	%	% points
Social Expenditure			
As a percentage of GDP	22.68	22.87	0.19
As a percentage of NI	30.98	31.03	0.05
Social Benefit			
As a percentage of GDP	21.95	22.16	0.21
As a percentage of NI	29.98	30.06	0.08

Source: GDP and national income (NI) are based on the Cabinet Office's "Annual Report on National Accounts for FY 2018."

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

	FY2017	FY2018	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Thousand	Thousand	Thousand	%
Social Expenditure				
Per person	980.1	992.0	11.9	1.2
Per household	2,424.6	2,418.7	△ 5.8	△ 0.2
Social Benefit				
Per person	948.7	961.2	12.6	1.3
Per household	2,346.8	2,343.8	△ 3.0	△ 0.1

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, 2018." The average number of people in households is based on the Ministry of Health, Labour and Welfare's "Comprehensive Survey of Living Condition 2018."

2. Social Expenditure and its international comparison

(1) Social Expenditure by policy areas

Among the nine policy areas of Social Expenditure in FY 2018, Old age was the largest component (46.0%), followed by Health (33.6%), Family (7.2%), Survivors (5.2%), Incapacity-related benefits (4.8%), Other social policy areas (1.3%), Unemployment (0.7%), Active labour market programmes (0.7%), and Housing (0.5%).

Table 4 Social Expenditure by policy area

Social Expenditure	FY2017	FY2018	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	1,241,845 (100.0)	1,254,294 (100.0)	12,449	1.0
Old age	569,397 (45.9)	576,766 (46.0)	7,369	1.3
Survivors	65,618 (5.3)	65,074 (5.2)	△ 544	△ 0.8
Incapacity-related benefits	58,923 (4.7)	60,810 (4.8)	1,888	3.2
Health	418,871 (33.7)	421,870 (33.6)	2,999	0.7
Family	86,451 (7.0)	90,547 (7.2)	4,096	4.7
Active labour market programmes	8,141 (0.7)	8,376 (0.7)	235	2.9
Unemployment	8,430 (0.7)	8,535 (0.7)	105	1.2
Housing	6,131 (0.5)	6,084 (0.5)	△ 47	△ 0.8
Other social policy areas	19,881 (1.6)	16,231 (1.3)	△ 3,650	△ 18.4

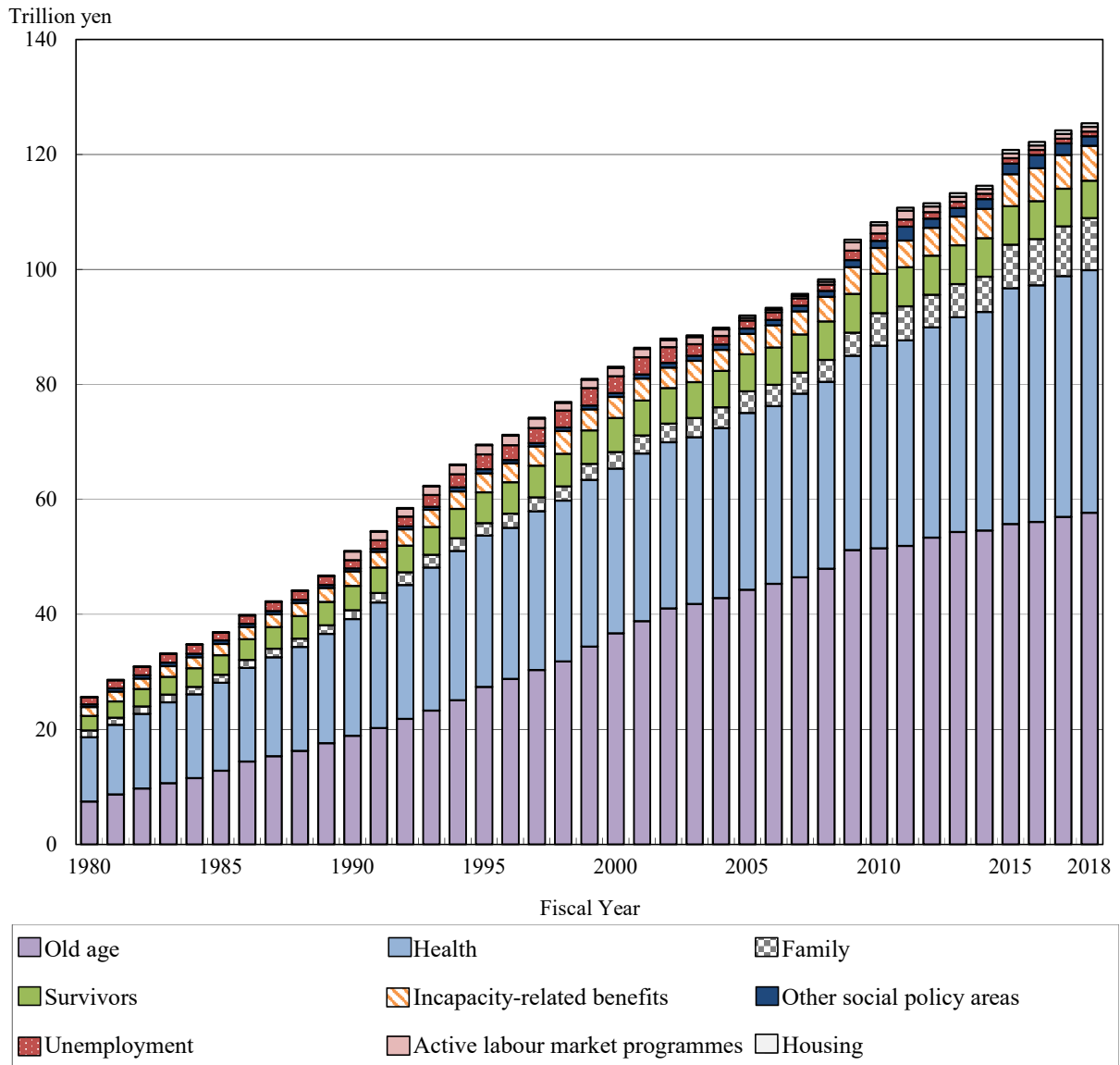
Notes:

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	FY2017	FY2018	Increase from the previous fiscal year
	%	%	% point
Total	22.68	22.87	0.19
Old age	10.40	10.52	0.12
Survivors	1.20	1.19	△ 0.01
Incapacity-related benefits	1.08	1.11	0.03
Health	7.65	7.69	0.04
Family	1.58	1.65	0.07
Active labour market programmes	0.15	0.15	0.00
Unemployment	0.15	0.16	0.00
Housing	0.11	0.11	△ 0.00
Other social policy areas	0.36	0.30	△ 0.07

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 2017. These indicate that Social Expenditure in Japan is much the same with the UK, but smaller than the France (FY 2015), Germany, Sweden, and USA.

Figure 2 International comparison of Social Expenditure by policy area as a percentage of GDP, FY2017

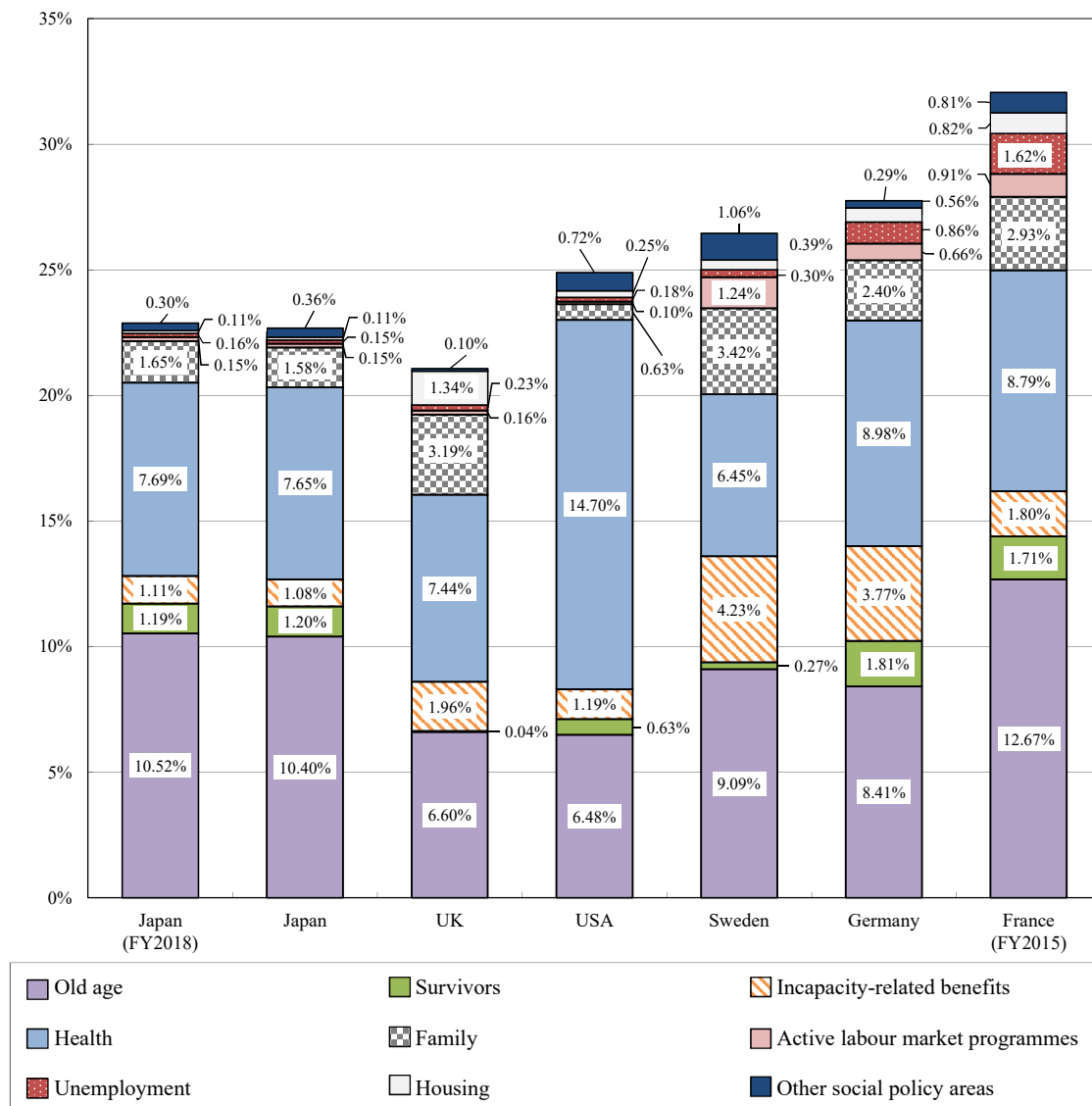


Table 6 International comparison of Social Expenditure, FY 2017

	Japan (FY2018)	Japan	UK	USA	Sweden	Germany	France (FY2015)
Social Expenditure							
As a percentage of GDP	22.87%	22.68%	21.07%	24.88%	26.46%	27.75%	32.06%
Reference : As a percentage of NI	31.03%	30.98%	29.26%	31.44%	41.26%	37.07%	44.96%

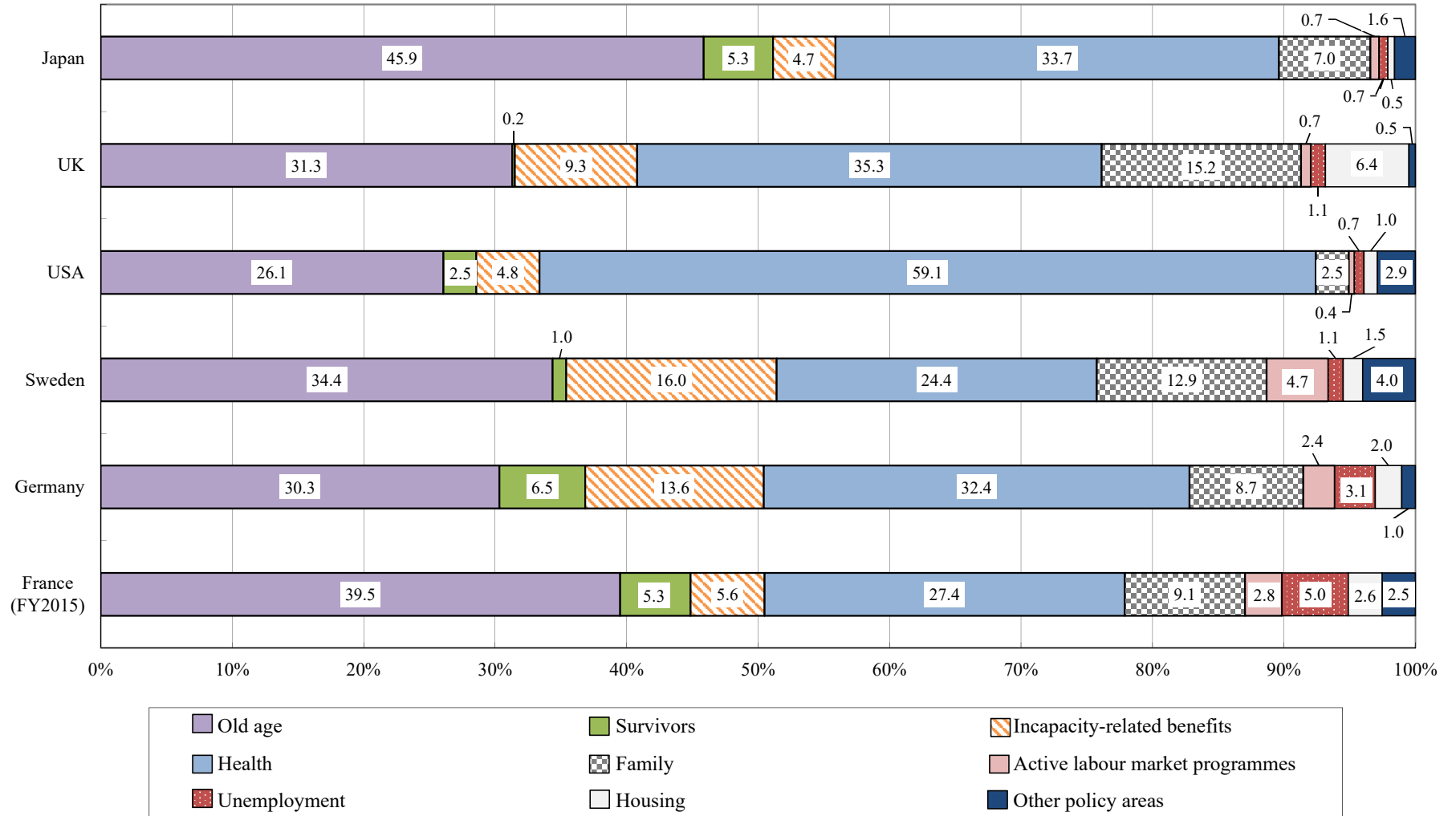
Note: In the U.S., with the adoption of the Patient Protection and Affordable Care Act in 2014, it became mandatory for all citizens to have health insurance, resulting in a change in the classification of private health insurance expenditure, from Voluntary Private Expenditure to Mandatory Private Expenditure, on the Social Expenditure database.

Source: Social Expenditure for OECD countries except Japan is based on the OECD Social Expenditure database. (preliminary data as of 29th June 2020)

GDP and NI data on Japan are based on the Cabinet Office's "Annual Report on National Accounts for FY 2018", while the data on other countries are based on the OECD Annual National Accounts Database. (Downloaded on 11th June 2020)

Calculated by IPSS.

Figure 3 International comparison of Social Expenditure by percentage of policy area, FY 2017



3. Social Benefit and its source of revenue

(1) Social Benefit by category

Among the three categories of Social Benefit in FY 2018, expenditure (and its share in the total amount) in Medical care was 39,744.5 billion yen (32.7%), in Pensions was 55,258.1 billion yen (45.5%), and in Welfare and others was 26,538.2 billion yen (21.8%).

Table 7 Social Benefit by category

Social Benefit	FY2017	FY2018	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	1,202,017 (100.0)	1,215,408 (100.0)	13,391	1.1
Medical care	394,196 (32.8)	397,445 (32.7)	3,249	0.8
Pensions	548,349 (45.6)	552,581 (45.5)	4,232	0.8
Welfare and others	259,471 (21.6)	265,382 (21.8)	5,911	2.3
Long-term care (retabulated)	101,016 (8.4)	103,872 (8.5)	2,856	2.8

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.

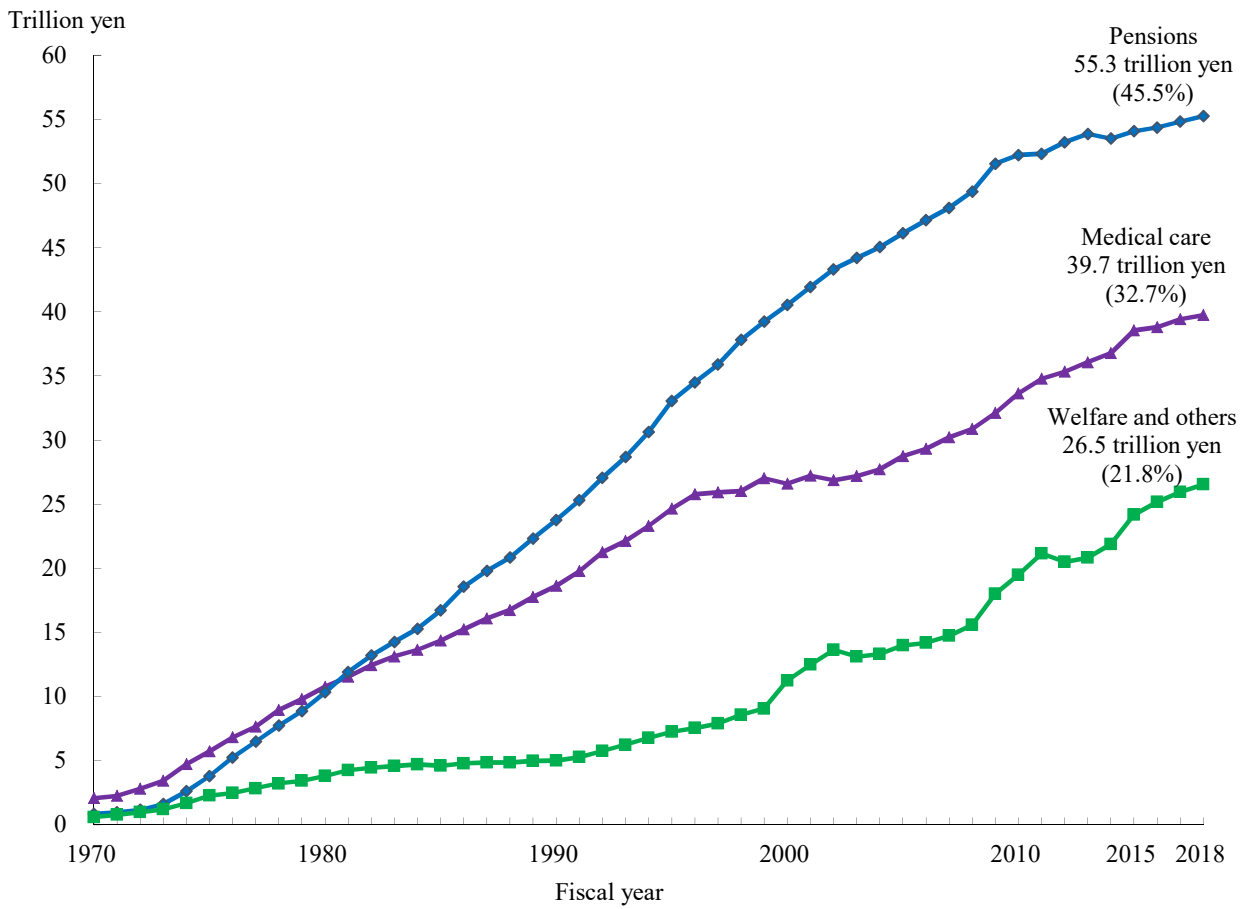
Table 8 Social Benefit by category as a percentage of GDP and NI

Social Benefit	FY2017	FY2018	Increase compared with the previous fiscal year
	%	%	% point
Total	21.95 (29.98)	22.16 (30.06)	0.21 (0.08)
Medical care	7.20 (9.83)	7.25 (9.83)	0.05 (△ 0.00)
Pensions	10.01 (13.68)	10.08 (13.67)	0.06 (△ 0.01)
Welfare and others	4.74 (6.47)	4.84 (6.56)	0.10 (0.09)
Long-term care (retabulated)	1.84 (2.52)	1.89 (2.57)	0.05 (0.05)

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 for FY 2018".

Figure 4 Social Benefit by category, FY 1970-2018



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 2018, Old age was the largest component representing 47.1% of the total amount, and Sickness and health was the second largest representing 31.3% of the total. These two functional categories account for 78.4% of the total. The expenditure in these two categories was followed by Family benefits at 7.1%, Survivors at 5.3%, Invalidity benefits at 3.9%, Social assistance and others at 2.8%, Unemployment at 1.2%, Employment injury at 0.8%, and Housing at 0.5%.

Table 9 Social Benefit by functional category

Social Benefit	FY2017	FY2018	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	1,202,017 (100.0)	1,215,408 (100.0)	13,391	1.1
Old age	565,209 (47.0)	572,766 (47.1)	7,557	1.3
Survivors	65,514 (5.5)	64,976 (5.3)	△ 538	△ 0.8
Invalidity benefits	45,622 (3.8)	47,506 (3.9)	1,883	4.1
Employment injury	9,076 (0.8)	9,147 (0.8)	71	0.8
Sickness and health	377,436 (31.4)	380,830 (31.3)	3,394	0.9
Family benefits	82,199 (6.8)	86,374 (7.1)	4,175	5.1
Unemployment	13,999 (1.2)	14,286 (1.2)	287	2.1
Housing	6,082 (0.5)	6,032 (0.5)	△ 50	△ 0.8
Social assistance and others	36,878 (3.1)	33,490 (2.8)	△ 3,388	△ 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.

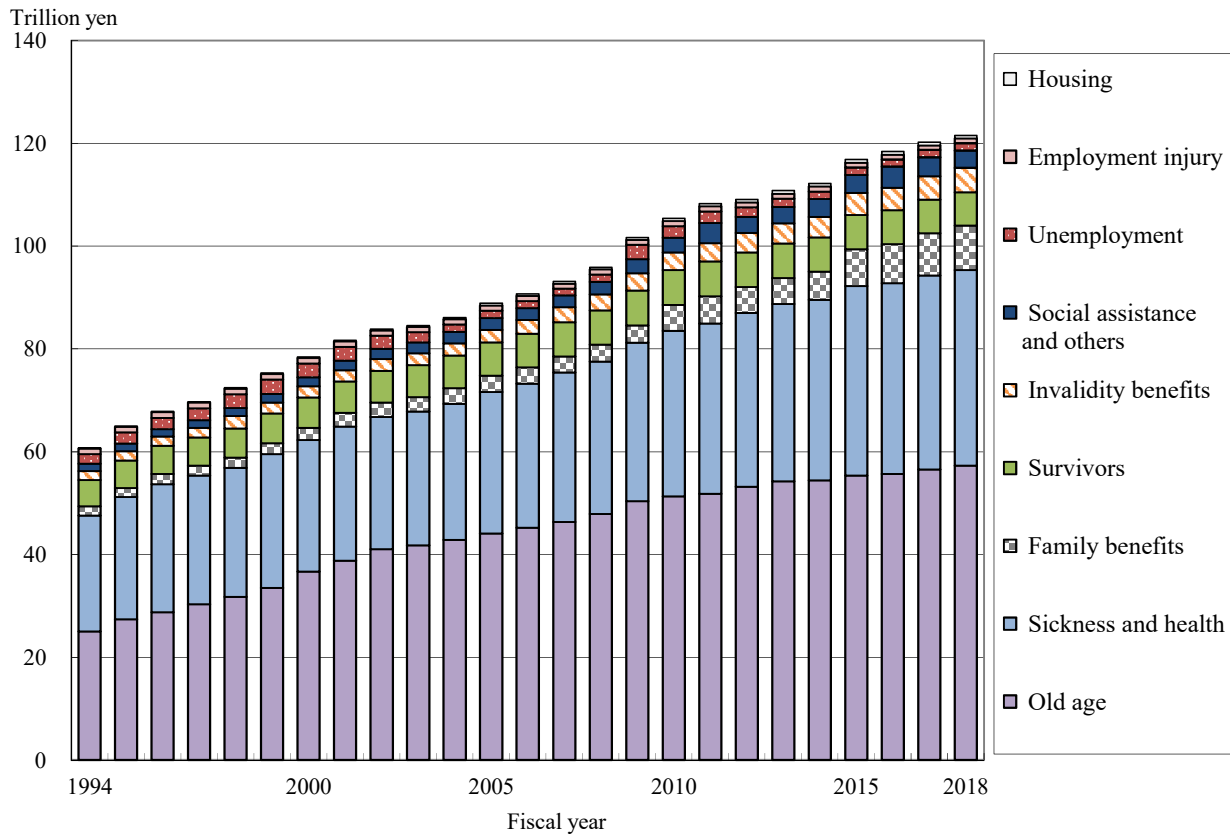
Table 10 Social Benefit by functional category as a percentage of GDP and NI

Social Benefit	FY2017	FY2018	Increase compared with the previous fiscal year
	%	%	% point
Total	21.95 (29.98)	22.16 (30.06)	0.21 (0.08)
Old age	10.32 (14.10)	10.44 (14.17)	0.12 (0.07)
Survivors	1.20 (1.63)	1.18 (1.61)	△ 0.01 (△ 0.03)
Invalidity benefits	0.83 (1.14)	0.87 (1.18)	0.03 (0.04)
Employment injury	0.17 (0.23)	0.17 (0.23)	0.00 (△ 0.00)
Sickness and health	6.89 (9.42)	6.94 (9.42)	0.05 (0.01)
Family benefits	1.50 (2.05)	1.58 (2.14)	0.07 (0.09)
Unemployment	0.26 (0.35)	0.26 (0.35)	0.00 (0.00)
Housing	0.11 (0.15)	0.11 (0.15)	△ 0.00 (△ 0.00)
Social assistance and others	0.67 (0.92)	0.61 (0.83)	△ 0.06 (△ 0.09)

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 for FY 2018".

Figure 5 Social Benefit by functional category, FY 1994-2018



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

(3) Social Security Revenue

Social Security Revenue in FY 2018 amounted to 132,596.3 billion yen, which was a 6.1% decrease from the previous fiscal year. Among different sources of Social Security Revenue, Social Insurance accounts for 54.7%, Taxes for 38.0%, and Other receipts for 7.3% of the total.

Table 11 Social Security Revenue by source

Social Security Revenue	FY2017	FY2018	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	1,412,751 (100.0)	1,325,963 (100.0)	△ 86,788	△ 6.1
Social Insurance	707,979 (50.1)	725,890 (54.7)	17,911	2.5
Contribution from insured persons	373,647 (26.4)	383,382 (28.9)	9,735	2.6
Contribution from employers	334,332 (23.7)	342,508 (25.8)	8,177	2.4
Taxes	498,847 (35.3)	503,870 (38.0)	5,022	1.0
State contribution	333,293 (23.6)	335,990 (25.3)	2,697	0.8
Other public contribution	165,555 (11.7)	167,879 (12.7)	2,325	1.4
Other receipts	205,925 (14.6)	96,203 (7.3)	△ 109,722	△ 53.3
Income from capital	141,126 (10.0)	44,284 (3.3)	△ 96,842	△ 68.6
Others	64,799 (4.6)	51,919 (3.9)	△ 12,880	△ 19.9

Notes:

1. Figures in parentheses represent the ratio to the total revenue.
2. Tax is the sum of state contribution and other public contribution. Other public contribution refers to (1) those borne by local governments under compulsory expenses of national social security schemes and (2) those independently borne by local governments associated with compulsory expenses of national social security schemes. However, regarding expenses of social security programs, which local governments run independently and are not governed by national social security schemes, expenditure on a part of early childhood education and care, such as non-authorized nurseries, and medical expenditure of local governments under their own policies are included.
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.

II. Summary Tables

Summary Table 1 Social Expenditure Summary Table, FY2018

(Unit: Millions of yen)

	Social Expenditure
Total	125,429,435
Old age	57,676,633
Cash benefits	46,988,927
Normal retirement pension	46,372,663
Early retirement pension	—
Other cash benefits	616,264
Benefits in kind	10,687,706
Nursing care and home-help services	10,514,418
Other benefits in kind	173,288
Survivors	6,507,395
Cash benefits	6,439,986
Survivor's pension	6,368,412
Other cash benefits	71,575
Benefits in kind	67,408
Funeral expenses	67,300
Other benefits in kind	109
Incapacity-related benefits	6,081,045
Cash benefits	3,456,224
Disability pension	2,105,186
Pension (employment injury)	409,021
Temporary absence from work benefits (employment injury)	99,330
Temporary absence from work benefits (accident and sickness)	410,890
Other cash benefits	431,796
Benefits in kind	2,624,822
Nursing care and home-help services	2,258,173
Rehabilitation services	22,869
Other benefits in kind	343,780
Health	42,186,965
Cash benefits	—
Benefits in kind	42,186,965
Family	9,054,738
Cash benefits	3,541,715
Family allowance	2,738,398
Maternity and parental leave	783,174
Other cash benefits	20,143
Benefits in kind	5,513,023
Early childhood education and care	3,944,042
Home help / Accommodation	841,994
Other benefits in kind	726,987
Active labour market programmes	837,631
Public employment services and administration	365,953
Training	79,587
Employment incentives	342,072
Sheltered and Supported employment and rehabilitation	37,767
Direct job creation	12,248
Start-up incentives	5
Unemployment	853,522
Cash benefits	853,522
Unemployment benefits and retirement allowance	853,522
Early retirement for labour market reasons	—
Housing	608,396
Cash benefits	—
Housing allowance	—
Other cash benefits	—
Benefits in kind	608,396
Housing assistance	608,396
Other benefits in kind	—
Other social policy areas	1,623,109
Cash benefits	1,177,035
Income maintenance	1,122,377
Other cash benefits	54,658
Benefits in kind	446,074
Social support	59,298
Other benefits in kind	386,776

Notes: Summary Table 1 is calculated based on the OECD Social Expenditure Standards.

Summary Table 2 Social Benefit Balance Table, FY2018 (No. 1)

	Receipts			
	Contributions		Special taxes allocated to social security	State participation
	Insured persons	Employers		
Social Insurance:				
1. Health Insurance				
(A) Association-Kenpo	5,040,996	4,968,277	—	1,272,921
(B) Society-managed	4,256,164	4,995,665	—	79,874
2. National Health Insurance	3,207,750	—	—	3,741,011
Medical Care Service Program for Retired Employees (retabulated)	15,815	—	—	—
3. Health and Medical Services for the Aged	1,236,538	—	—	5,159,414
4. Long-term Care Insurance	2,425,987	—	—	2,482,370
5. Employees' Pension Insurance	15,964,373	15,964,373	—	9,861,814
6. Employees' Pension Funds	31,640	62,414	—	—
7. Coal Mining Pension Fund	—	1	—	—
8. National Pension	1,390,377	—	—	1,866,725
9. National Pension Fund	98,907	—	—	2,944
10. Farmers' Pension Fund	—	—	—	119,668
11. Seamen's Insurance	16,851	20,578	—	3,007
12. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	27,862	—	261
13. Mutual Aid Association of Private School Personnel	394,676	388,581	—	128,720
14. Employment Insurance	543,940	1,086,428	—	23,920
15. Workmen's Accident Compensation Insurance	—	825,512	—	143
Family Allowance:				
16. Child Allowance (Jido Teate)	—	717,407	—	1,241,883
Public Employees:				
17. National and Related Public Service Mutual Aid Association	1,008,770	1,204,735	—	285,404
18. Existing Associations, etc.	—	111,458	—	297
19. Local Government Employees' Mutual Aid Association	2,702,505	3,227,355	—	5,830
20. Yahata Mutual Aid Association, etc.	—	—	—	2,666
21. Government Employees' Accident Compensation	—	11,818	—	—
22. Local Government Employees' Accident Compensation	0	29,990	—	—
23. Public Corporation Staffs' Accident Compensation	—	4,286	—	—
24. National Public Employees' Pensions	—	7,339	—	32
25. Local Public Employees' Pensions	—	8,569	—	—
Public Health Service:				
26. Public Health	—	—	—	569,658
Public Assistance and Social Welfare:				
27. Public Assistance	—	—	—	2,754,379
28. Social Welfare	—	—	—	3,419,715
Employment Measures				
29. Employment Measures	—	—	—	18,589
War Victims:				
30. Aid for War Victims	—	—	—	295,220
Schemes other than the above	18,699	588,189	—	262,545
Local government expenditure exclusively financed by local revenue (retabulated)	—	—	—	—
Total	38,338,172	34,250,839	—	33,599,011

(Unit: Millions of yen)

Receipts						
Participation of other public authorities	Income from capital	Other receipts	Subtotal	Transfer from other schemes	Total receipts	
—	—	18,606	11,300,800	152	11,300,951	1.(A)
—	35,841	532,391	9,899,935	202	9,900,137	1.(B)
1,778,614	—	725,872	9,453,248	3,707,384	13,160,632	2.
—	—	—	15,815	62,361	78,176	
2,821,303	—	534,793	9,752,048	6,288,562	16,040,610	3.
3,087,272	389	308,426	8,304,442	2,701,871	11,006,313	4.
—	2,213,333	868,732	44,872,625	5,001,397	49,874,022	5.
—	331,872	2,525	428,451	24,906	453,357	6.
—	△ 188	716	528	—	528	7.
—	134,408	1,010,081	4,401,592	20,892,826	25,294,418	8.
—	104,084	10	205,944	—	205,944	9.
—	—	54,814	174,482	—	174,482	10.
—	0	1,877	42,314	5,408	47,721	11.
—	2,471	927	31,521	—	31,521	12.
7,376	117,669	1,306	1,038,327	280,802	1,319,130	13.
—	553	667,564	2,322,406	—	2,322,406	14.
—	125,575	217,065	1,168,295	—	1,168,295	15.
821,372	—	143,977	2,924,639	—	2,924,639	16.
—	195,557	53,493	2,747,959	1,151,687	3,899,646	17.
—	10,784	631	123,170	—	123,170	18.
711,868	1,154,216	6,381	7,808,155	3,511,547	11,319,702	19.
—	—	—	2,666	—	2,666	20.
—	—	—	11,818	—	11,818	21.
—	971	5,424	36,385	—	36,385	22.
—	—	—	4,286	—	4,286	23.
—	—	—	7,371	—	7,371	24.
—	—	—	8,569	—	8,569	25.
169,473	—	—	739,132	—	739,132	26.
917,484	—	—	3,671,863	—	3,671,863	27.
3,201,970	—	—	6,621,685	—	6,621,685	28.
47	—	—	18,636	—	18,636	29.
—	—	—	295,220	—	295,220	30.
3,271,163	850	36,293	4,177,739	—	4,177,739	
3,164,004	—	—	3,164,004	—	3,164,004	
16,787,942	4,428,384	5,191,904	132,596,251	43,566,744	176,162,996	

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	5,799,400	280,960	—	—
(B) Society-managed	4,130,569	244,834	—	—
2. National Health Insurance	9,334,512	12,940	—	—
Medical Care Service Program for Retired Employees (retabulated)	55,563	—	—	—
3. Health and Medical Services for the Aged	15,111,381	—	—	—
4. Long-term Care Insurance	—	—	—	—
5. Employees' Pension Insurance	—	—	—	—
6. Employees' Pension Funds	—	—	—	—
7. Coal Mining Pension Fund	—	—	—	—
8. National Pension	—	—	—	—
9. National Pension Fund	—	—	—	—
10. Farmers' Pension Fund	—	—	—	—
11. Seamen's Insurance	18,516	2,002	1,645	—
12. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	—	—	—
13. Mutual Aid Association of Private School Personnel	136,547	8,531	—	—
14. Employment Insurance	—	531,201	—	—
15. Workmen's Accident Compensation Insurance	—	—	263,596	25,433
Family Allowance:				
16. Child Allowance (Jido Teate)	—	—	—	—
Public Employees:				
17. National and Related Public Service Mutual Aid Association	254,454	12,027	—	—
18. Existing Associations, etc.	—	—	—	—
19. Local Government Employees' Mutual Aid Association	749,475	106,862	—	—
20. Yahata Mutual Aid Association, etc.	13	458	—	—
21. Government Employees' Accident Compensation	—	—	2,091	30
22. Local Government Employees' Accident Compensation	—	—	8,190	392
23. Public Corporation Staffs' Accident Compensation	—	—	100	—
24. National Public Employees' Pensions	—	—	—	—
25. Local Public Employees' Pensions	—	—	—	—
Public Health Service:				
26. Public Health	445,619	72,974	—	—
Public Assistance and Social Welfare:				
27. Public Assistance	1,814,908	392	—	—
28. Social Welfare	552,140	—	—	—
Employment Measures				
29. Employment Measures	—	—	—	—
War Victims:				
30. Aid for War Victims	46	—	—	—
Schemes other than the above	1,121,274	5,855	—	—
Local government expenditure exclusively financed by local revenue (retabulated)	1,092,686	—	—	—
Total	39,468,854	1,279,035	275,623	25,855

(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.
—	—	23,651,090	—	—	5.
—	—	965,616	—	—	6.
—	—	637	—	—	7.
—	—	23,381,474	—	—	8.
—	—	211,325	—	—	9.
—	—	88,199	—	—	10.
3,924	446	—	—	—	11.
—	—	7,890	—	—	12.
—	—	315,317	—	—	13.
—	—	—	1,336,744	—	14.
375,989	201,567	—	9,386	—	15.
—	—	—	—	2,104,792	16.
3,289	—	1,470,892	—	—	17.
1,889	—	65,791	—	—	18.
24	—	4,403,739	—	—	19.
—	—	528	—	—	20.
7,762	1,935	—	—	—	21.
15,494	3,433	—	—	—	22.
3,171	934	—	—	—	23.
—	—	7,339	—	—	24.
—	—	8,569	—	—	25.
—	—	1,892	—	—	26.
—	—	—	—	—	27.
—	—	—	—	602,796	28.
—	—	—	2,483	—	29.
—	—	229,942	—	—	30.
—	—	36,325	72,837	—	
—	—	—	—	—	
411,543	208,315	54,846,565	1,421,450	2,707,589	

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	—	—	—	1,983
(B) Society-managed	—	—	—	1,667
2. National Health Insurance	—	—	—	8,067
Medical Care Service Program for Retired Employees (retabulated)	—	—	—	—
3. Health and Medical Services for the Aged	—	—	—	41,952
4. Long-term Care Insurance	10,179,982	—	—	—
5. Employees' Pension Insurance	—	—	—	31,982
6. Employees' Pension Funds	—	—	—	22,343
7. Coal Mining Pension Fund	—	—	—	2
8. National Pension	—	—	—	3,011
9. National Pension Fund	—	—	—	14,160
10. Farmers' Pension Fund	—	—	—	150
11. Seamen's Insurance	—	—	—	139
12. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	—	—	12,968
13. Mutual Aid Association of Private School Personnel	—	—	—	763
14. Employment Insurance	—	5,555	2,721	—
15. Workmen's Accident Compensation Insurance	—	—	—	—
Family Allowance:				
16. Child Allowance (Jido Teate)	—	—	501,909	—
Public Employees:				
17. National and Related Public Service Mutual Aid Association	—	103	—	913
18. Existing Associations, etc.	—	—	—	—
19. Local Government Employees' Mutual Aid Association	—	825	—	3,319
20. Yahata Mutual Aid Association, etc.	—	—	—	—
21. Government Employees' Accident Compensation	—	—	—	—
22. Local Government Employees' Accident Compensation	—	—	—	—
23. Public Corporation Staffs' Accident Compensation	—	—	—	—
24. National Public Employees' Pensions	—	—	—	—
25. Local Public Employees' Pensions	—	—	—	—
Public Health Service:				
26. Public Health	2,531	4	21,625	110,821
Public Assistance and Social Welfare:				
27. Public Assistance	92,436	—	—	1,723,903
28. Social Welfare	—	—	5,272,185	52,726
Employment Measures				
29. Employment Measures	—	—	—	—
War Victims:				
30. Aid for War Victims	—	—	78	62,060
Schemes other than the above	105,755	—	2,033,728	583,593
Local government expenditure exclusively financed by local revenue (retabulated)	102,606	—	1,862,043	—
Total	10,380,705	6,488	7,832,246	2,676,523

(Unit: Millions of yen)

Benefits		Expenditure				
		Administrative costs	Operating loss in capital market	Others	Subtotal	
Total						
6,082,343	114,255	—	54,112	6,250,710	1.(A)	
4,377,069	141,396	—	252,717	4,771,182	1.(B)	
9,355,519	245,317	—	489,551	10,090,388	2.	
55,563	—	—	—	55,563		
15,153,333	83,106	—	358,980	15,595,419	3.	
10,179,982	241,730	—	143,181	10,564,893	4.	
23,683,072	231,619	—	20,374	23,935,066	5.	
987,958	27,711	—	992	1,016,661	6.	
640	101	—	1	741	7.	
23,384,486	116,431	—	49,793	23,550,709	8.	
225,485	7,404	—	10,044	242,933	9.	
88,348	1,450	—	82,943	172,742	10.	
26,673	2,631	—	120	29,423	11.	
20,858	2,329	—	50	23,237	12.	
461,157	6,679	—	90	467,926	13.	
1,876,221	101,367	—	36,429	2,014,017	14.	
875,971	57,790	—	60,358	994,120	15.	
2,606,701	2,042	—	34,768	2,643,511	16.	
1,741,678	10,984	—	1,836	1,754,498	17.	
67,681	1,110	—	—	68,791	18.	
5,264,244	30,791	—	3,893	5,298,928	19.	
999	142	—	1,525	2,666	20.	
11,818	—	—	—	11,818	21.	
27,509	2,194	—	51	29,754	22.	
4,206	—	—	80	4,286	23.	
7,339	32	—	—	7,371	24.	
8,569	—	—	—	8,569	25.	
655,466	8,895	—	74,771	739,132	26.	
3,631,640	40,223	—	—	3,671,863	27.	
6,479,848	6,063	—	135,774	6,621,685	28.	
2,483	91	—	16,062	18,636	29.	
292,126	3,093	—	—	295,220	30.	
3,959,366	155,392	—	—	4,114,758		
3,057,335	106,669	—	—	3,164,004		
121,540,790	1,642,366	—	1,828,493	125,011,650		

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	4,512,157	10,762,867	538,085	1.(A)
(B) Society-managed	4,310,686	9,081,868	818,268	1.(B)
2. National Health Insurance	2,470,438	12,560,826	599,806	2.
Medical Care Service Program for Retired Employees (retabulated)	—	55,563	22,614	
3. Health and Medical Services for the Aged	—	15,595,419	445,191	3.
4. Long-term Care Insurance	—	10,564,893	441,421	4.
5. Employees' Pension Insurance	23,514,494	47,449,559	2,424,463	5.
6. Employees' Pension Funds	1,148	1,017,808	△ 564,451	6.
7. Coal Mining Pension Fund	—	741	△ 213	7.
8. National Pension	720,385	24,271,094	1,023,324	8.
9. National Pension Fund	—	242,933	△ 36,989	9.
10. Farmers' Pension Fund	—	172,742	1,740	10.
11. Seamen's Insurance	13,132	42,555	5,167	11.
12. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	23,237	8,285	12.
13. Mutual Aid Association of Private School Personnel	705,837	1,173,762	145,367	13.
14. Employment Insurance	—	2,014,017	308,389	14.
15. Workmen's Accident Compensation Insurance	13,083	1,007,203	161,093	15.
Family Allowance:				
16. Child Allowance (Jido Teate)	—	2,643,511	281,129	16.
Public Employees:				
17. National and Related Public Service Mutual Aid Association	2,062,364	3,816,862	82,784	17.
18. Existing Associations, etc.	80,630	149,421	△ 26,251	18.
19. Local Government Employees' Mutual Aid Association	5,379,795	10,678,723	640,979	19.
20. Yahata Mutual Aid Association, etc.	—	2,666	—	20.
21. Government Employees' Accident Compensation	—	11,818	—	21.
22. Local Government Employees' Accident Compensation	—	29,754	6,631	22.
23. Public Corporation Staffs' Accident Compensation	—	4,286	—	23.
24. National Public Employees' Pensions	—	7,371	—	24.
25. Local Public Employees' Pensions	—	8,569	—	25.
Public Health Service:				
26. Public Health	—	739,132	—	26.
Public Assistance and Social Welfare:				
27. Public Assistance	—	3,671,863	—	27.
28. Social Welfare	—	6,621,685	—	28.
Employment Measures				
29. Employment Measures	—	18,636	—	29.
War Victims:				
30. Aid for War Victims	—	295,220	—	30.
Schemes other than the above				
Local government expenditure exclusively financed by local revenue (retabulated)	—	3,164,004	△ 0	
Total	43,784,147	168,795,797	7,367,198	

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 2018.
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. There are no figures for "Health and Medical Services for the Aged" due to the termination of liquidation following the abolition of the medical care system for the aged in 2008.
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 Ministry of Health, Labour and Welfare "Annual report on investment of pension reserve funds for Fiscal Year 2018."
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. Pension payment retirement benefits established upon consolidation of mutual aid pension and Employees' Pension Insurance in October 2015, their insurance premium, and transitional long-term benefits are listed in the statement of revenues and expenses of each mutual aid association.
11. 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.
12. The Government Employees' Accident Compensation includes compensation for special national public servants in the House of Representatives, House of Councilors, National Diet Library, courts, Ministry of Foreign Affairs, and Ministry of Defense, besides compensation for general national public servants.
13. Public Health includes public grants for the treatment of diseases such as tuberculosis.
14. The revenue and expenditure of unemployment insurance is based on the balance of the unemployment account in the labour insurance special account, and the employment measure is based on the balance of the general account.
15. Other schemes include the Local government expenditure exclusively financed by local revenue ; 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, etc. Refer to Table 15 (on the webpage) in Appendix 4 for the amounts of receipts and expenditure of each system. In principle, expenses that are clearly stipulated to be implemented under the laws and ordinances are included in the local government expenditure exclusively financed by local revenue.

However, as exceptions, a part of early childhood education and care, such as non-authorized nurseries, and medical expenditure of local governments under their own policies are included as well.

16. For Social Welfare, "Family allowances" is the total of child allowances, and income support for single parent families and handicapped children.
17. "Unemployment and employment measures" include subsidies for employment maintenance incentives for elderly employees.
18. 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 Employees' Pension to Mutual Aid Association 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 Mutual Aid Association Pensions to Employees' 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 in "Benefits."