2. Data description

2-1 Data source used to compile the Financial Statistics of Social Security

Organization	Name ¹	Breakdown list if the program has several components
House of Representatives	Government Employees' Accident Compensation, etc.	Accident Compensation for Government Employees in Special Service
House of Councilors	Government Employees' Accident Compensation, etc.	Accident Compensation for Government Employees in Special Service
National Diet Library	Government Employees' Accident Compensation, etc.	Accident Compensation for Government Employees in Special Service
Court	Government Employees' Accident Compensation, etc.	Accident Compensation for Government Employees in Special Service
National Personnel Authority	Government Employees' Accident Compensation, etc.	Government Employees' Accident Compensation (General staff)
Cabinet Office	Public Health	Local revitalization promotion expenses in response to the COVID-19 pandemic
	Social Welfare	Disaster policy expenses, Reconstruction policy expenses related to regional revitalization etc., Okinawa policy expenses, Expenses for supporting children and child rearing, Temporary special benefits for child-rearing households, Expenses for promoting gender-equal society
	Other Schemes Disaster Victims Livelihood Recovery Support System	
National Police Agency	Other Schemes Benefit System for Crime Victims	
Children and Family Agency Ministry of Internal	Child Allowance (Jido Teate) Social Welfare Local Government Employees' Mutual Aid	Expenses for childcare measures , Expenses for childcare measures , Expenses for maternal and child public health service , Expenses for measures for fatherless and other families , Expenses for supporting children and child rearing , Expenses for public assistance measures etc. , Child welfare facility maintenance fee , Expenses for projects on social security related to the recovery from the great east Japan earthquake , Expenses for policies on social security related to the recovery from the great east Japan earthquake , National rehabilitation facility common expenses , National rehabilitation facility fee , Operating expenses for national children's self-reliance support facility , Expenses for infectious disease control Local Government Employee Mutual Aid, Mutual aid
Affairs and Communications	Association Local Government Employees' Accident Compensation	associations for members of regional assemblies Local Government Employees Accident Compensation, Accident Compensation for Volunteer Firefighters
	Public Corporation Staffs' Accident Compensation	Nippon Telegraph and Telephone Corporation, Nippon Telegraph and Telephone East Corporation, Nippon Telegraph and Telephone West Corporation, NTT Communications Corporation
	National Public Employees' Pensions Local Public Employees' Pensions Aid for War Victims	Pensions to surviving families and ex-servicemen, Administrative costs

Organization	Name ¹	Breakdown list if the program has several components
	Other Schemes	
	Local government expenditure	
	exclusively financed by local revenue	
Ministry of Foreign	Government Employees' Accident	Accident Compensation for Government Employees
Affairs	Compensation, etc.	in Special Service
	Public Health	Consular policy expenses
Ministry of Finance	National and Related Public Service	
Japan	Mutual Aid Association	
, ,	Existing Associations, etc.	NTT Corporate Pension Fund, Japan Tobacco Mutual Aid Association, Japan Railway Mutual Aid Association
	Yahata Mutual Aid Association, etc.	Subsidies for Mutual Aid Association Established under Former Ordinances, Subsidies for Federation of National Public Service Personnel Mutual Aid Association
	Public Corporation Staffs' Accident	Japan Tobacco Inc. Corporation
	Compensation	
	Aid for War Victims	Subsidy bonds issued to the surviving families of the war Dead, Wounded and sick retired soldiers, and the repatriated after the war, in lieu of cash benefits, Consolation payments, and grants
Ministry of Education, Culture, Sports,	Mutual Aid Association of Private School Personnel	
Science and	Social Welfare	Expenses for sports promotion
Technology	Social Wester	Expenses for sports promotion
	Other Schemes	
	Japan Sport Council Mutual Aid Benefit	
	School Expense Assistance Programme and Early Childhood Education	Expenses for the primary and secondary education etc. (school expense assistance etc.), Expenses for recovery measures from the Great East Japan earthquake, Subsidies for Private Schools
Ministry of Health,	Health Insurance Managed by the Japan	•
Labour and Welfare	Health Insurance Association	
	Society-managed Health Insurance	
	National Health Insurance (Including	
	Medical Care System for Retired Persons)	
	Medical Care System for the Elderly in the	
	Latter Stage of Life	
	Long-term Care Insurance	
	Employees' Pension Insurance	
	Employees' Pension Funds	
	Coal Mining Pension Fund	
	National Pension	
	National Pension Fund	
	Farmers' Pension Fund	
	Seamen's Insurance	
	Employment Insurance (Labor Insurance	
	Special Account)	
	Workmen's Accident Compensation	
	Insurance	
	Public Health	Expenses for measures ensuring the medical care delivery system, Okinawa health and sanitation facility maintenance fee, Expenses for ensuring safety in medical care, National hospital organization operating expenses, National cancer center japan operating expenses, National cerebral and cardiovascular center operating expenses, National
		operating expenses , National cancer center operating expenses , National cerebral and

Organization	Name ¹	Breakdown list if the program has several components
		expenses , National center for global health and medicine operating expenses , National center for child health and development operating expenses , National center for geriatrics and gerontology oerating expenses , Expenses for developing the foundation of the medical care delivery system , Expenses for promoting medical technology utilization, Expenses for okinawa promoting , National hansen's disease sanatorium common expenses , National hansen's disease sanatorium operating expenses , National hansen's disease sanatorium facility fee , Expenses for measures controlling and preventing infectious diseases , Expenses for measures for specific disease treatment etc. , Expenses for promoting transplantation therapy , Expenses for measures for the atomic bomb exposed , Expenses for measures for community health , Health and sanitation facility maintenance fee , Expenses for policies on social security related to the recovery from the great east japan earthquake , Expenses for projects on social security related to the recovery from the great east japan earthquake , Expenses for measures for blood products , Expenses for measures for blood products , Expenses for measures for blood products , Expenses for measures for measures to support recovery from the great east Japan earthquake, Expenses for medical insurance benefits , Expenses for promoting optimizing medical care , Quarantine station common expenses , Operating expense for quarantine , Operating expense for food safety measures , Expenses for suiside prevension measures,
		Expenses for medical observations for persons with
	Public Assistance	mental illness who have committed serious harm
	Public Assistance Social Welfare	Expenses for health and welfare for persons with disabilities, National center for persons with severe intellectual disabilities nozominosono operating expenses, National center for persons with severe intellectual disabilities nozominosono facility maintenance fee, Social welfare institution maintenance fee, National rehabilitation facility common expenses, National rehabilitation facility fee, Operating expense for national rehabilitation facility, Expenses for infectious disease control, Expenses for promoting daily-life support measures for the elderly, Expenses for long-term care insurance system management promotion, Expenses for preventive measures against child abuse, Expenses for policies on social security related to the recovery from the great east Japan earthquake, Expenses for public assistance measures etc., Miscellaneous expenses for social welfare, Welfare and medical service agency operating expenses, Expenses for measures for specific disease treatment etc., Expenses for promoting safety measures for drugs etc., Operating expenses for public pension

Organization	Name ¹	Breakdown list if the program has several components
	Employment Measures	Special temporary grant for creating immediate employment opportunities, Employment stabilization and promotion of elderly persons, etc., Expenses for carrying out employment placement businesses etc., Expenses for vocational skills development and improvement, Expenses for supporting vocational skills development for youth and others, Expenses for vocational skills development for persons with disabilities, Prefectural labor bureau common expenses, Prefectural labor bureau facility fee
	Aid for War Victims	Expenses for support of war-bereaved and families of the unrepatriated, Expenses for support measures for japanese remaining in china etc.
	Other Schemes	
	Relief System for Sufferers from Adverse Drug Reactions	Relief System for Sufferers from Adverse Drug Reactions, Subsidies for specific hepatitis C virus infection
	Relief System for Sufferers from Diseases Infected from Biological Products Defined Benefit Corporate Pension	
	Small-and-medium Size Enterprise Retirement Allowance Mutual Aid System, etc.	
	Mutual Aid System for the Retirement Allowance for the Staff of Social Welfare Institutions etc.	Mutual Aid System for the Retirement Allowance for the Staff of Social Welfare Institutions and Others , Pension Insurance for Disabled People
	Japan Organization for Employment of the Elderly, Persons with Disabilities and Job Seekers Asbestos Health Damage Relief System, etc.	Benefits for Construction Workers with Specific Asbestos Health Damage
Ministry of Agriculture, Forestry and Fisheries	Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	
Ministry of Land, Infrastructure, Transport and Tourism	Public Corporation Staffs' Accident Compensation	Japan Railway Construction, Transport and Technology Agency JNR Settlement Administration Department
	Employment Measures	Promotion expenses for maritime industry market development etc.
	Aid for War Victims	Aid for free ride for wounded and sick retired soldiers and others
	Other Schemes Support for Those Suffering from Residual Disability from Automobile Accidents	
	Housing	Expenses for housing measures, Great east japan earthquake reconstruction project expenses
Ministry of the Environment	Public Health	Expenses for nuclear power safety regulation measure
Ministry of the Environment	Other Schemes Pollution-related Health Damage	
	Compensation System Asbestos Health Damage Relief System, etc.	Asbestos Health Damage Relief System
Ministry of Defense	Government Employees' Accident Compensation, etc.	Accident Compensation for Government Employees in Special Service

Organization	Name ¹	Breakdown list if the program has several components
Health Insurance Claims Review & Reimbursement services	Other Schemes Health	Administrative cost of public funded healthcare etc
National Institute of Population and Social Security Research ²	Other Schemes Health	Patient transportation, School health, Vaccine purchase and distribution costs (equivalent to vaccinations inoculated in 2021)

Notes:

- 1. This schemelist corresponds to the Tabulation 2 Social Security Benefit Expense Table.
- 2. Items prepared by the National Institute of Population and Social Security Research are estimations based on the Regional tax allocation system commentary unit cost edited by the Committee to Study Regional Tax Allocation Systems.

2-2 Social security schemes contained in Social Expenditure $^{\rm 1}$

Category	OECD Definition	Examples in Japan
Old age	Old-age comprises all cash expenditures (including lump sum payments) on old-age pensions. Old age cash benefits provide an income for persons retired from the labour market or guarantee incomes when a person has reached a 'standard' pensionable age or fulfilled the necessary contributory requirements. This category also includes early retirement pensions: pensions paid before the beneficiary has reached the standard' pensionable age relevant to the programme. Excluded are programmes concerning early retirement for labour market reasons which are classified under "Unemployment." Old age also includes social expenditure on services for the elderly people, services such as day care and rehabilitation services, home-help services and other benefits in kind. It also includes expenditure on the provision of residential care in an institution.	 Long-term Care Insurance: Old age care services, Old age care prevention services, etc. Employees' Pension Insurance: Old age pension, etc. Employees' Pension Funds: Pension benefits, etc. Coal Mining Pension Fund: Pension benefits, etc. National Pension: Old age pension, etc. National Pension Fund: Pension benefits, etc. Farmers' Pension Fund: Retirement pension benefits, etc. Farmers' Pension Fund: Retirement pension benefits, etc. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association: Retirement pension, etc. Mutual Aid Association of Private School Personnel: Retirement mutual aid pension, etc. National and Related Public Service Mutual Aid Association: Retirement benefits, etc. Existing Associations, etc.: Retirement benefits, etc. Local Government Employees' Mutual Aid Association: Retirement pensions, etc. Yahata Mutual Aid Association, etc.: Retirement benefits, etc. National Public Employees' Pensions: Pension and Gratuity benefits Local Public Employees' Pensions: Pension and Gratuity benefits Public Assistance: Long-term care assistance, etc. Social Welfare: Promotion of the daily life support for the elderly, etc. Local Government Expenditure Exclusively Financed by Local Revenue: Public care home for Elderly, etc. Small-and-medium Size Enterprise Retirement Allowance Mutual Aid System, etc.: Retirement benefits, etc. Mutual Aid System for the Retirement Allowance for the Staff of Social Welfare Institutions etc.: Retirement benefits

Survivors Survivors comprises social expenditure programmes in the public sphere which provide the spouse or dependent of a deceased person with a benefit (either in cash or in kind). Allowances and supplements for dependent children of the recipient of a survivors' benefit are also recorded here. Survivors	Category	OECD Definition	Examples in Japan
Consolation payments for death, etc.	Category Survivors	Survivors comprises social expenditure programmes in the public sphere which provide the spouse or dependent of a deceased person with a benefit (either in cash or in kind). Allowances and supplements for dependent children of the recipient of a survivors' benefit are also	 Health Insurance Managed by the Japan Health Insurance Association: Funeral service fees, etc. Society-managed Health Insurance: Funeral service fees, etc. National Health Insurance: Funeral service fees Medical Care System for the Elderly in the Latter Stage of Life: Funeral service fees Employees' Pension Insurance: Survivors' pension benefits National Pension: Survivors' basic pension, etc. Farmers' Pension Fund: Lump sum payments for survivors Seamen's Insurance: Funeral service fees, etc. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association: Survivors' pension benefits, etc. Mutual Aid Association of Private School Personnel: Survivors' mutual aid pension, etc. Workmen's Accident Compensation Insurance: Funeral service fee, etc. National and Related Public Service Mutual Aid Association: Survivors' pension benefits, Funeral service fees, etc. Existing Associations, etc.: Survivors' pension benefits Local Government Employees' Mutual Aid Association: Survivors' pensions, etc. Yahata Mutual Aid Association, etc.: Survivors' benefits Government Employees' Accident Compensation, etc.: Funeral compensation Local Government Employees' Accident Compensation: Funeral compensation Public Corporation Staffs' Accident Compensation: Funeral compensation Public Health: Expenses for infectious disease control, etc. Public Assistance: Funeral assistance Aid for War Victims: Survivors' pension benefits, Funeral service fees, etc. Local Government Expenditure Exclusively Financed by Local Revenue: Expenses for the relief of the bereaved families of the war victims and injured Relief System for Sufferers from Adverse Drug Reactions: Survivors' pension benefits, etc. Relief System for Sufferers from Diseases Infected from Biological Products: Survivors' pension benefits, Funeral serv
• Benefit System for Crime Victims: Survivors' pension benefits			

	Examples in Japan
related benefits payments on account of complete or partial inability to participate gainfully in the labour market due to disability. The disability may be congenital, or the result of an accident or illness during the victim's lifetime. Spending on Occupational injury and disease records all cash payments such as paid sick leave, special allowances and disability related payments such as pensions, if they are related to prescribe occupational injuries and diseases. Sickness cash benefits related to loss of earning because of the temporary inability to work due to illness are also recorded. This excludes paid leave related to sickness or injury of a dependent child which is recorded under family cash benefits. All expenditure regarding the public provision of health care is recorded under health. Social expenditure on services for the disabled people encompasses services such as day care and rehabilitation services, home-help services and other benefits in kind.	Health Insurance Managed by the Japan Health Insurance Association: Employee sickness payments Society-managed Health Insurance: Employee sickness payments. Society-managed Health Insurance: Employee sickness payments, etc. Employees' Pension Insurance: Disability pension benefits, etc. National Pension: Disability basic pension, etc. Seamen's Insurance: Disability pension benefits, etc. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association: Disability pension benefits, etc. Mutual Aid Association of Private School Personnel: Disability mutual aid pension benefits, etc. Workmen's Accident Compensation Insurance: Disability pension benefits, etc. National and Related Public Service Mutual Aid Association: Disability pension benefits, etc. Local Government Employees' Mutual Aid Association: Disability pension benefits, etc. Local Government Employees' Mutual Aid Association: Disability pension benefits, etc. Yahata Mutual Aid Association, etc.: Disability pension benefits, etc. Government Employees' Accident Compensation, etc.: Disability pension benefits, etc. Local Government Employees' Accident Compensation: Disability pension benefits, Survivors' pension benefits, Home help service, etc. Local Government Employees' Accident Compensation: Disability pension benefits, Survivors' pension benefits, Rehabilitation, etc. Public Corporation Staffs' Accident Compensation: Disability pension benefits, Survivors' pension benefits, etc. Public Health: Expenses for infectious disease control, Expenses for measures for the atomic bomb exposed, etc. Social Welfare: Expenses for health and welfare for persons with disabilities, etc. Aid for War Victims: Medical care benefits, etc. Aid for War Victims: Medical care benefits, etc. Relief System for Sufferers from Diseases Infected from Biological Products: Medical allowance, etc. Relief System for Sufferers from Diseases Infected from Biological Products: Medical allowance, etc. Pollution-related Health Damage Compensation System: Disability benef

medical care spent for treatment and does I not include sickness and injury allowance.	Health Insurance Managed by the Japan Health
	Insurance Association: Medical benefits etc., Administrative costs, etc. Society-managed Health Insurance: Medical benefits etc., Administrative costs, etc. National Health Insurance: Medical benefits etc., Administrative costs, etc. Medical Care System for the Elderly in the Latter Stage of Life: Medical benefit, Administrative costs, etc. Long-term Care Insurance: Old age care services, Old age care prevention services, Administrative costs, etc. Long-term Care Insurance: Old age care services, Old age care prevention services, Administrative costs Seamen's Insurance: Medical benefits etc., Administrative costs, etc. Mutual Aid Association of Private School Personnel: Medical benefits etc., Administrative costs, etc. Workmen's Accident Compensation Insurance: Medical benefits etc., Administrative costs, etc. National and Related Public Service Mutual Aid Association: Medical benefits etc., Administrative costs, etc. Local Government Employees' Mutual Aid Association: Medical benefits etc., Administrative costs, etc. Yahata Mutual Aid Association, etc.: Medical benefit Government Employees' Accident Compensation, etc.: Medical benefit, etc. Local Government Employees' Accident Compensation: Medical benefit Compensation: Medical benefit Public Health: Expenses for measures ensuring the medical care delivery system, Expenses for infectious disease control, Expenses for health promotion measures, etc. Public Assistance: Medical aid, Long-term care assistance Social Welfare: Expenses for health and welfare for persons with disabilities, Expenses for preventive measures against child abuse, etc. Aid for War Victims: Medical benefit Health: Patient transportation, etc. Local Government Expenditure Exclusively Financed by Local Revenue: Local government expenditure on medical care exclusively financed by local revenue, etc. Relief System for Sufferers from Diseases Infected from Biological Products: Medical benefit Pollution-related Health Damage Compensation System: Medical benefit Belief System for Sufferers from D

Category	OECD Definition	Examples in Japan
Family	Family includes expenditure which supports families (i.e. excluding one-person households). This expenditure is often related to the costs associated with raising children or with the support of other dependents. Expenditure related to maternity and parental leave is grouped under the family cash benefits sub-category.	Health Insurance Managed by the Japan Health Insurance Association: Lump sum payments for maternity and parental leave Society-managed Health Insurance: Lump sum payments for maternity leave, etc. Seamen's Insurance: Lump sum payments for maternity leave Mutual Aid Association of Private School Personnel: Maternity allowance Employment Insurance: Parental leave benefits, Care leave benefits, etc. Workmen's Accident Compensation Insurance: Expenses for occupational safety and health measures, Expenses for work-life balance promotion Child Allowance (Jido Teate): Cash benefits, etc. National and Related Public Service Mutual Aid Association: Parental leave benefits, Care leave benefits, etc. Local Government Employees' Mutual Aid Association: Parental leave benefits, Care leave benefits, etc. Public Health: Expenses for infectious disease control Public Assistance: Maternity assistance, Education assistance Employment Measures: Employment stabilization and promotion for elderly persons, etc. Social Welfare: Expenses for supporting children and child rearing, etc. Local Government Expenditure Exclusively Financed by Local Revenue: Public nursery schools, etc. Relief System for Sufferers from Adverse Drug Reactions: Pension benefits for children with disabilities School Expense Assistance Programme and Early Childhood Education: Expenses for the primary and secondary education etc.
Active labour market programmes	Active labour market programmes - contains all social expenditure (other than education) which is aimed at the improvement of the beneficiaries' prospect of finding gainful employment or to otherwise increase their earnings capacity. This category includes spending on public employment services and administration, labour market training, special programmes for youth when in transition from school to work, labour market programmes to provide or promote employment for unemployed and other persons (excluding young and disabled persons) and special programmes for the disabled.	 Employment Insurance: Expenses for carrying out employment placement businesses etc., Education training benefits, Expenses for vocational skills development for persons with disabilities, etc. Employment Measures: Expenses for vocational skills development and improvement, Employment stabilization and promotion for elderly persons, etc. Local Government Expenditure Exclusively Financed by Local Revenue: Employment measures for the elderly Japan Organization for Employment of the Elderly, Persons with Disabilities and Job Seekers: Allowance for employing persons with disabilities, etc.

Category	OECD Definition	Examples in Japan
Unemployment	This category includes all cash expenditure to people compensating for unemployment. This includes redundancy payments out of public resources as well as pensions to beneficiaries before they reach the 'standard' pensionable age if these payments are made because they are out of work or otherwise for reasons of labour market policy.	 Employment Insurance ²: Job applicants' benefits, Job applicants' benefits for the elderly, etc. Workmen's Accident Compensation Insurance: Compensation for unpaid wages Employment Measures: Employment stabilization and promotion of elderly persons, etc.
Housing	Rent subsidies and other benefits to the individual to help with housing costs. This includes direct public subsidies to tenants earmarked for support with the cost of housing. SOCX also reports direct housing provision to the elderly, disabled, low income families, but excludes mortgage relief (fiscal), (capital-) subsidies towards the construction of housing support or implicit subsidies.	 Public Assistance: Housing assistance Social Welfare: Expenses for public assistance measures etc. Housing: Expenses for housing measures
Other social policy areas	This category includes social benefits which fall outside the scope of the categories listed above. Specifically, these are public assistance benefits and any benefits in kind, which cannot be categorized into other categories.	 National Health Insurance: Miscellaneous benefits Mutual Aid Association of Private School Personnel: Accident benefits, etc. National and Related Public Service Mutual Aid Association: Accident benefits, etc. Local Government Employees' Mutual Aid Association: Accident benefits Public Health: Assistance for residents affected by the nuclear Incidents, etc. Public Assistance: Livelihood assistance, Occupational assistance Social Welfare: Disaster policy expenses, etc. Employment Measures: Special temporary grant for creating immediate employment opportunities Aid for War Victims: Assistance for repatriates, etc. Local Government Expenditure Exclusively Financed by Local Revenue: Welfare office, etc. Japan Sport Council Mutual Aid Benefit: Special condolence money for victims of the great east Japan earthquake Housing: Great east japan earthquake reconstruction project expenses Benefit System for Crime Victims: Special benefits for crime victims Disaster Victims Livelihood Recovery Support System: Expenses for support funds

Notes

- 1. Expenditure of some project's items are not necessarily added on one policy area but separately added on two or more policy areas.
- 2. Maternity and parental leave benefits under the employment insurance are categorized as "Family". Training subsidies are categorized as "Active labour market programmes".

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

	Name	Breakdown list if the program has several components
Social Insurance	Health Insurance Managed by the	
	Japan Health Insurance Association	-
	Society-managed Health Insurance	-
	National Health Insurance	
	(Including Medical Care System for	-
	Retired Persons)	
	Medical Care System for the Elderly	
	in the Latter Stage of Life	-
	Long-term Care Insurance	-
	Employees' Pension Insurance	-
	Employees' Pension Funds	-
	Coal Mining Pension Fund	-
	National Pension	-
	National Pension Fund	-
	Farmers' Pension Fund	-
	Seamen's Insurance	-
	Agricultural, Forestry and Fishery	
	Organization, Employees' Mutual	-
	Aid Association	
	Mutual Aid Association of Private	
	School Personnel	-
	Employment Insurance	
	Workmen's Accident Compensation	
	Insurance	-
Family Allowance	Child Allowance	
Public Employees	National and Related Public Service	
T ublic Employees	Mutual Aid Association	-
	Existing Associations, etc.	NTT Corporate Pension Funds, Japan Tobacco Mutual Aid
	Existing Associations, etc.	Association, Japan Railway Group Mutual Aid Association
	I 10	
	Local Government Employees'	Local Government Employees' Mutual Aid, Mutual Aid
	Mutual Aid Association	Associations for Members of Regional Assemblies
	Yahata Mutual Aid Association, etc.	Subsidies for Mutual Aid Association Established Under
		Former Ordinances, Subsidies for Federation of National Public
		Service Personnel Mutual Aid Association, etc.
	Government Employees' Accident	Government Employees' Accident Compensation (Regular
	Compensation, etc.	service), Accident Compensation for Government Employees in
		Special Service in the House of Representatives, House of
		Councilors, National Diet Library, courts, Ministry of Foreign
		Affairs, and Ministry of Defense
	Local Government Employees'	Local Government Employees' Accident Compensation,
	Accident Compensation	Accident Compensation for Volunteer Firefighters
	Public Corporation Staffs' Accident	Nippon Telegraph and Telephone Corporation, Japan Tobacco
	Compensation	Inc. Corporation, Japan Railway Construction, Transport and
		Technology Agency JNR Settlement Administration
		Department, etc.
	National Public Employees' Pensions	l
	Local Public Employees' Pensions	
Public Health	Public Health	Expenses for measures ensuring the medical care delivery
Service	1 done fremen	system, Expenses for measures controlling and preventing
Service		infectious diseases, Expenses for measures for the atomic bomb
		exposed, Expenses for health and welfare for persons with
		disabilities, Expenses for policies on social security related to the
		recovery from the great east japan earthquake, Local
		revitalization promotion expenses in response to the COVID-
		19 pandemic, Consular policy expenses, etc.
		12 pandenne, Consular poncy expenses, etc.

	Name	Breakdown list if the program has several components
Public Assistance and Social Welfare	Public Assistance	-
	Social Welfare	Expenses for childcare measures, Expenses for maternal and child public health service, Expenses for supporting children and child rearing, Miscellaneous expenses for social welfare, Temporary special benefits for child-rearing households, Operating expenses for public pension, etc.
Employment Measures	Employment Measures	Special temporary grant for creating immediate employment opportunities, Employment stabilization and promotion of elderly persons, etc., Expenses for vocational skills development and improvement, Expenses for supporting vocational skills development for youth and others, etc.
Aid for War Victims	Aid for War Victims	Pensions to surviving families and ex-servicemen, Expenses for support of war-bereaved and families of the unrepatriated, Expenses for support measures for japanese remaining in china etc., etc.
Other Schemes	Local government expenditure exclusively financed by local revenue	Local government expenditure on medical care exclusively financed by local revenue, Public care home for elderly, Public nursery schools, etc.
	Relief System for Sufferers from Adverse Drug Reactions	Relief System for Sufferers from Adverse Drug Reactions, Subsidies for specific hepatitis C virus infection
	Relief System for Sufferers from Diseases Infected from Biological Products	-
	Small-and-medium Size Enterprise Retirement Allowance Mutual Aid System, etc.	-
	Mutual Aid System for the Retirement Allowance for the Staff of Social Welfare Institutions etc.	Mutual Aid System for the Retirement Allowance for the Staff of Social Welfare Institutions and Others, Pension Insurance for Disabled People
	Japan Organization for Employment of the Elderly, Persons with Disabilities and Job Seekers	-
	Pollution-related Health Damage Compensation System	-
	Asbestos Health Damage Relief System, etc.	Asbestos Health Damage Relief System, Benefits for Construction Workers with Specific Asbestos Health Damage
	Japan Sport Council Mutual Aid Benefit School Expense Assistance	- Expenses for the primary and secondary education etc. (School
	Programme and Early Childhood Education Support for Those Suffering from	expense assistance), etc.
	Residual Disability from Automobile Accidents	
	Housing Benefit System for Crime Victims Disaster Victims Livelihood	Expenses for housing measures, etc.
	Recovery Support System Health	Vaccine purchase and distribution costs (equivalent to vaccinations inoculated in 2021)

Note: Some schemes and projects are categorized in only Administrative costs or Others.

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

Category	ILO Definitions	Examples in Japan
Old age ¹	This function covers all benefits paid to persons who have withdrawn from the labour market due to retirement.	 Long-term Care Insurance: Old age care services, Old age care preventive services Employees' Pension Insurance: Old-age pension, Withdrawal allowances, etc. Employees' Pension Funds, Coal Mining Pension Fund, National Pension Fund, Farmers' Pension Fund: Old-age pension, etc. National Pension: Old-age pension, Old-age welfare pension, etc. Mutual Aid Associations: Retirement mutual aid pension, etc. Existing Associations, etc.: Retirement benefits National Public Employees' Pensions, Local Public Employees' Pensions Social Welfare: Expenses for promoting daily-life support measures for the elderly Local Government Expenditure Exclusively Financed by Local Revenue: Public care home for elderly Small-and-medium Size Enterprise Retirement Allowance Mutual Aid System, etc.: Severance benefits Mutual Aid System for the Retirement Allowance for the Staff of Social Welfare Institutions etc.: Severance allowances
Survivors ²	This function covers benefits arising from the death of a protected person.	 Health Insurance Managed by the Japan Health Insurance Association, Society-managed Health Insurance, National Health Insurance, Medical Care System for the Elderly in the Latter Stage of Life, Seamen's Insurance, Workmen's Accident Compensation Insurance: Support for funeral expenses, Funeral service fees Employees' Pension Insurance: Survivors' pension National Pension: Survivors' basic pension, Lump sum payments for survivors, etc. Mutual Aid Associations: Survivors' pension, Lump sum payments for survivors, Support for funeral expenses, etc. Government Employees' Accident Compensation, etc., Local Government Employees' Accident Compensation: Funeral compensation Public Health: Expenses for measures controlling and preventing infectious diseases, Expenses for measures for the atomic bomb exposed Aid for War Victims: Survivors' pension, etc. Relief System for Sufferers from Adverse Drug Reactions: Survivors' pension, Funeral service expenses Relief System for Sufferers from Diseases Infected from Biological Products: Survivors' pension, Funeral service expenses Mutual Aid System for the Retirement Allowance for the Staff of Social Welfare

Category	ILO Definitions	Examples in Japan
		Institutions etc.: Condolence payments, etc. Pollution-related Health Damage Compensation System: Survivors' compensation, Survivor's lump sum payments Asbestos Health Damage Relief System, etc.: Special survivor condolence money, Funeral service expense, etc. Japan Sport Council Mutual Aid Benefit: Consolation payments for death, etc. Benefit System for Crime Victims: Survivors' benefits
Invalidity benefits	This function covers any benefit arising from the partial or total inability of a protected person to participate in gainful employment due to a non-occupational chronic condition owing to disease or injury or by reason of the loss of a member or a function.	 Employee's Pension Insurance: Disability pension, Disability allowances National Pension: Disability pension, Disability basic pension Mutual Aid Associations: Disability pension, Disability mutual aid pension benefits Public Health: Expenses for measures controlling and preventing infectious diseases, Expenses for measures for the atomic bomb exposed, etc. Social Welfare: Expenses for health and welfare for persons with disabilities, etc. Aid for War Victims: Expenditures on therapeutic appliances, etc. Local Government Expenditure Exclusively Financed by Local Revenue: Public facility for people with disabilities, etc. Relief System for Sufferers from Adverse Drug Reactions: Disability pension, etc. Mutual Aid System for the Retirement Allowance for the Staff of Social Welfare Institutions etc.: Disability pension Pollution-related Health Damage Compensation System: Disability compensation, Medical care allowances, etc. Asbestos Health Damage Relief System, etc.: Medical care allowance Japan Sport Council Mutual Aid Benefit: Consolation payment for disability, etc. Support for Those Suffering from Residual Disability from Automobile Accidents: Care expenses etc. Benefit System for Crime Victims: Disability benefits, Benefit for serious wounds or sickness, etc.
Employment injury	This function covers any benefit paid by a work injury program for work- related injury, disease, incapacity and death of a protected person. It also covers the injury, disease, incapacity and death of a protected person occurring even following the cessation of the employment which caused the state.	Seamen's Insurance: Medical benefit (Employment injury), Pension benefit (Employment injury) Workmen's Accident Compensation Insurance National and Related Public Service Mutual Aid Association: Disability benefit (Government employees injury), Survivors' benefit (Government employees injury) Government Employees' Accident Compensation, etc., Local Government Employees' Accident Compensation, Public Corporation Staffs' Accident Compensation: Medical benefit, etc.

Category	ILO Definitions	Examples in Japan
Sickness and health ³	This function covers any benefit provided with a view to maintaining, restoring or improving the health of the person protected and his ability to work and to attend to his personal need. It includes benefits paid for the loss of earnings due to absence from work necessitated by an acute condition due to disease or injury requiring medical treatment or supervision.	 Health Insurance Managed by the Japan Health Insurance Association, Society- managed Health Insurance, National Health Insurance, Medical Care System for the Elderly in the Latter Stage of Life, Seamen's Insurance: Medical care benefit, Sickness and injury allowance, Specific medical checkups and counseling in health insurance schemes, etc. Mutual Aid Associations: Short-term (medical) benefit, Temporary absence from work benefit Public Health: Expenses for measures controlling and preventing infectious diseases, Expenses for measures for the atomic bomb exposed, etc. Social Welfare: Expenses for health and welfare for persons with disabilities, Expenses for maternal and child public health service, etc. Aid for War Victims: Medical expenses Relief System for Sufferers from Adverse Drug Reactions: Medical benefit Pollution-related Health Damage Compensation System: Medical benefit Asbestos Health Damage Relief System, etc.: Medical benefit Japan Sport Council Mutual Aid Benefit: Medical benefit Local Government Expenditure Exclusively Financed by Local Revenue: Local government expenditure on medical care exclusively financed by local revenue, etc.
Family benefits	This function covers benefits which are provided to families in order to meet with costs and needs related to child-raising and the support of other dependents. Generally family benefits are provided for children up to a certain age limit.	 Health Insurance Managed by the Japan Health Insurance Association, Society- managed Health Insurance, National Health Insurance, Seamen's Insurance: Lump sum payments for maternity and parental leave, etc. Employment Insurance: Parental leave benefit, Care leave benefit Child Allowance (Jido Teate): Benefit, Expenditures for child and child-rearing support services in local communities, etc. Mutual Aid Associations: Lump sum payments for maternity leave, Parental leave benefit, Care leave benefit Public Health: Pension for children with disabilities, supplemental benefits for long-term care Social Welfare: Special allowance for child rearing, Child rearing allowance, etc. Local Government Expenditure Exclusively Financed by Local Revenue: Public nursery schools, etc. Relief System for Sufferers from Adverse Drug Reactions: Pension for children with disabilities School Expense Assistance Programme and Early Childhood Education

Category	ILO Definitions	Examples in Japan
Unemployment	This function covers any benefit provided to a protected person arising from the loss of gainful employment.	 Employment Insurance ⁴: Jobseeker allowance, Allowance for employment maintenance, etc. Employment Measures: Employment stabilization and promotion of elderly persons, etc. Japan Organization for Employment of the Elderly, Persons with Disabilities and Job Seekers: Professional development expenses, etc.
Housing	Benefits provided (on a meanstested basis) to assist with the cost of housing.	Public Assistance: Housing assistance Housing: Expenses for housing measures
Social assistance and others	Benefits in cash or in kind provided to individuals or certain targeted groups who require specific assistance in order to obtain a defined minimum level of income and to meet minimum subsistence requirements, The majority of these benefits are provided on a means-tested basis to individuals whose income (whether from active employment or from pension benefits) falls below the poverty line level.	 Mutual Aid Associations: Accident benefits, etc. Public Health: Assistance for residents affected by the nuclear Incidents Public Assistance ⁵: Livelihood assistance, Occupational assistance, etc. Social Welfare: Expenses for public assistance measures etc., Disaster policy expenses, etc. Aid for War Victims: Assistance for repatriates, etc. Local Government Expenditure Exclusively Financed by Local Revenue: Welfare office, etc. Disaster Victims Livelihood Recovery Support System: Expenses for support funds

Notes:

- 1. Medical expenses for elderly are included in the "Sickness and health" category.
- 2. Of pensions paid to survivors, expenditures provided from the accident compensation scheme are included in the "Employment injury" category.
- 3. Expenditures provided from the workmen's accident compensation scheme are included in the "Employment injury" category.
 - Medical aid in public assistance is included in the "Social assistance and others" category.
- 4. Maternity leave benefit and family- care leave benefit in continuous employment are included in "Family".
- $5.\ Housing$ aid in public assistance is included in the "Housing" category.

2-5 Social security schemes included in Receipts of Social Security Schemes (EU standards)

Receipts of Social Security Schemes (EU standards) include receipts of the schemes listed in Appendix 2-1. However, receipts of the following schemes are excluded as they do not provide direct benefits to households:

- A portion of aid to employers under employment insurance, employment measures, and other schemes (programs undertaken by the Japan Organization for Employment of the Elderly, Persons with Disabilities and Job Seekers)¹
- Promotion costs, aid to training of medical and nursing professionals, etc., under schemes related to public health and social welfare.

The following scheme is are not included in Social Expenditure (OECD standards) and Social Benefits and Social Security Revenue (ILO standards), but included in Receipts of Social Security Schemes (EU standards):

• Defined Benefit Corporate Pension:²

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¹ Employment adjustment aid under employment insurance schemes, which is provided to subsidize costs that are ultimately paid to employees such as leave allowance, are included, but any other aid to employers is not included (it is excluded from employers' social contributions by estimation). Specifically, the relevant amount is estimated by multiplying the amount of employer contributions under employment insurance by the percentage attributable to the employment maintenance program and the vocational skills development program and the percentage of costs that should be excluded under the EU standards in these programs. Among programs undertaken by the Japan Organization for Employment of the Elderly, Persons with Disabilities and Job Seekers, the persons with disabilities employment levy scheme is excluded as it is not ultimately paid to employees.

² Under the EU standards, private pension funds formed for each occupational field or labor union that invest contributions in accordance with the provisions of law or agreements made between employees and employers are included, provided that the employer assumes the investment risk. As for relevant schemes in Japan, Defined Benefit Corporate Pension falls under the category mentioned above. However, Defined Contribution Pension (either corporate-type or individual-type) is excluded because under this scheme, plan participants decide where to invest and personally assume their investment risk.