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The Financial Statistics of Social Security in Japan

**Fiscal Year 2021
(April 2021 - March 2022)**



**National Institute of Population and Social Security Research
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Preface

The "Financial Statistics of Social Security in Japan" is a collection of statistics compiled from the annual financial statements of social security schemes for fiscal year (FY) 2021. Schemes such as pension, health insurance, long-term care insurance, employment insurance, public assistance, and child support are included. On July 2012, the Financial Statistics of Social Security was designated by the notice from the Minister of Internal Affairs and Communications as one of the Fundamental Statistics based on the Statistics Act in the area of social security.

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

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

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

August 2023

National Institute of Population and Social Security Research
Kuniaki Tanabe Director-General

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Ratio that is less than 0.05	0.0
Estimated figure that is less than half the unit used in the Table	0
Reduced figure (ratio)	△

2. Figures listed are rounded to the nearest whole number, so the total breakdown may not add up to the total number.

Financial Statistics of Social Security in Japan

Social Expenditure (OECD standards), Social Benefit and Social Security Revenue (ILO standards), and Receipts of Social Security Schemes (EU standards) are statistics compiled in accordance with standards established by international organizations. In this report, they are collectively referred to as "Financial Statistics of Social Security."

1. Social Expenditure (OECD standards)

The Organisation for Economic Co-operation and Development (OECD) began publishing the Social Expenditure Database (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." (OECD, 2007).

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 standards is broader than the Social Benefit based on the ILO standards, as the OECD standards include the amount of expenditure not directly spent on individuals, such as expenditure on equipping facilities.

2. Social Benefit and Social Security Revenue (ILO standards)

Since rejoining the International Labour Organization (ILO) in 1951, Japan has been cooperating with ILO inquiries. A government agency (initially the former Ministry of Labour, later the former Ministry of Health and Welfare, and currently the National Institute of Population and Social Security Research) aggregates data on social security benefits in accordance with ILO standards.

The ILO had conducted 18 international inquiries on social benefits since 1949 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 (1944) and No. 69 (1944).

The ILO has revised the inquiry framework several times in response to changes in socioeconomic circumstances. In 1997, when the 19th Inquiry was conducted, the methodology and framework were modified to consider a wider range of social protection, extending its coverage to include social protection that provided general assistance to all citizens, regardless of their contributions to the social security system or employment status. The 19th Inquiry defined social security schemes as those that met the following three criteria:

- ① The objective of the scheme is to provide benefits for one of the nine risks or needs: (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 The scheme is set up by legislation that attributes specified rights to, or imposes specified obligations on, a public, semi-public, or autonomous body.
- ③ The scheme is administered by a public, semi-public, or autonomous body that has been set up by legislation. They can be a private body that has been commissioned to execute legally defined obligations.

Aggregations based on the 19th International Inquiry standards are provided for FY 1994 onwards. In addition, we have continued to update the data based on the 18th Inquiry standards to ensure the availability of time-series data since FY 1950.

The ILO's Cost of Social Security Inquiry ended with the 19th Inquiry, and in 2005, a new inquiry called the ILO Social Security Inquiry was adopted. For the new inquiry, the governments of member states were allowed to submit not only data that compiles with ILO standards, but also data compiled based 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 enhanced the aggregation of social expenditure based on the OECD standards and included it in the main report to improve the international comparability of social security expenditure.

3. Receipts of Social Security Schemes (EU standards)

In the EU, Eurostat has been compiling statistics on social security benefits to households and social security revenue in EU countries as the European system of integrated social protection statistics (ESSPROS) since the 1980s.

In ESSPROS, the scope of social protection is defined as follows:

Social protection encompasses all interventions from public or private bodies intended to relieve households and individuals of the burden of a defined set of risks or needs.

The list of risks or needs is as follows: (1) Sickness/Health care, (2) Disability, (3) Old age, (4) Survivors, (5) Family/Children, (6) Unemployment, (7) Housing, and (8) Social exclusion not elsewhere classified.

In Japan, social security revenue tables based on ILO standards have been published for data since FY 1951. The OECD does not have standards for aggregating social security revenue.

Under these circumstances, the Basic Plan for the Development of Official Statistics (Cabinet decision on March 6, 2018) specified the creation and provision of statistics in accordance with EU (ESSPROS) standards that would enable the international comparison of social security revenue. We have independently compiled data based on EU (ESSPROS) standards and have started publishing tables on the Receipts of Social Security Schemes from the Financial Statistics of Social Security for FY 2021.

Although the publication of the Receipts of Social Security Schemes (EU standards) has enabled international comparisons of social security revenue, we will continue to compile and publish social security revenue according to ILO standards.

I. Summary of Social Expenditure and Social Benefit, FY 2021

1 Social Expenditure (OECD standards)

(1) Social Expenditure ¹

The total Social Expenditure (OECD standards) in FY 2021 was 142,980.2 billion yen (the highest since the compilation began in 1980), an increase of 6,629.8 billion yen or 4.9% compared with the previous fiscal year. The percentage share of the gross domestic product (GDP) was 25.97%, an increase of 0.61 percentage points from the previous year (Table 1).

The average Social Expenditure per capita was 1,139,300 yen, an increase of 58,400 yen or 5.4% from the previous year.

Table 1 Social Expenditure

		FY2017	FY2018	FY2019	FY2020	FY2021
Total amount	(100 million yen)	1,242,232	1,254,813	1,278,782	1,363,504	1,429,802
Increase/decrease from the previous fiscal year	(100 million yen)	19,821	12,581	23,969	84,722	66,298
Percentage change from the previous fiscal year	(%)	1.6	1.0	1.9	6.6	4.9
As a percentage of GDP	(%)	22.35	22.55	22.97	25.36	25.97
Increase from the previous fiscal year	(% points)	△ 0.08	0.19	0.42	2.40	0.61
Per person	(Thousand yen)	980.4	992.4	1,013.6	1,080.9	1,139.3
Increase/decrease from the previous fiscal year	(Thousand yen)	17.4	12.0	21.2	67.3	58.4
Percentage change from the previous fiscal year	(%)	1.8	1.2	2.1	6.6	5.4

Source: The population is based on the Statistics Bureau, Ministry of Internal Affairs and Communications "Current Population Estimates as of October 1, 2021." GDPs are based on the Cabinet Office "Annual Report on National Accounts for FY 2021."

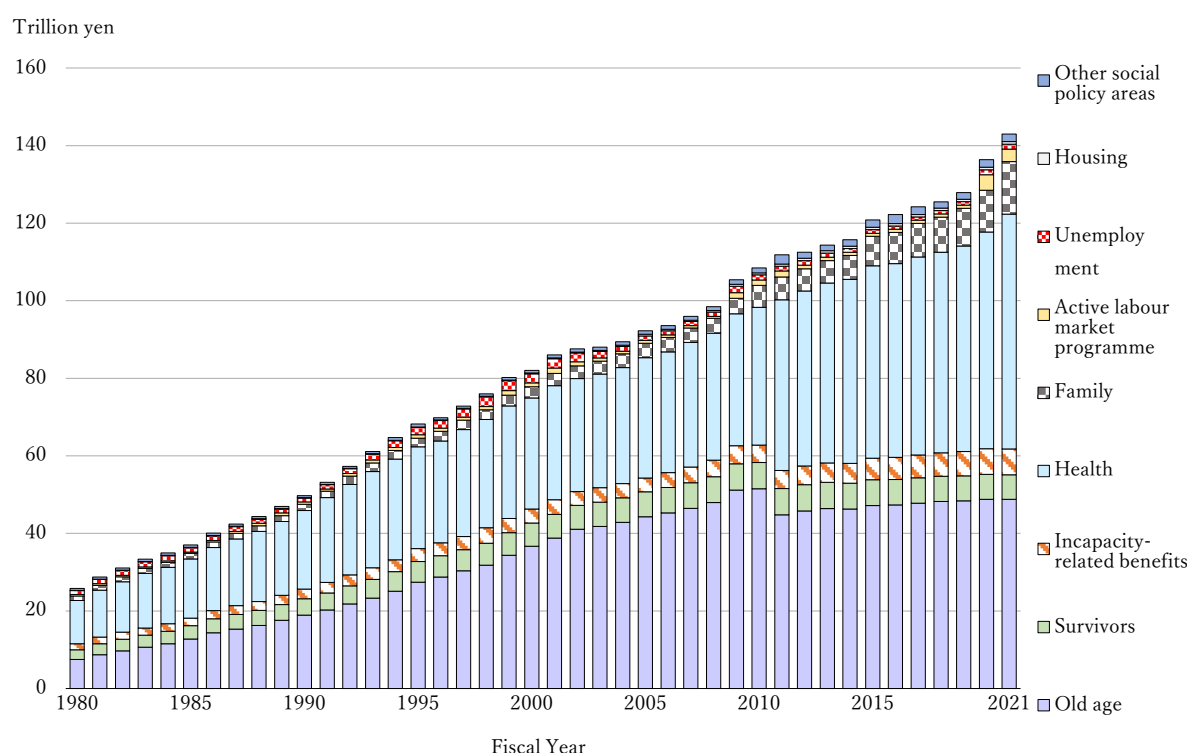
¹ Compared to Social Security Benefits (ILO standards), Social Expenditure (OECD standards) includes expenditures that are not directly attributable to individuals, such as facility maintenance costs.

(2) Social Expenditure by policy area

Among the nine policy areas of Social Expenditure in FY 2021², "Health" is the largest with 60,520.8 billion yen (42.3% of the total). It is followed by "Old age" with 48,780.9 billion yen (34.1% of the total) and "Family" with 13,536.3 billion yen (9.5% of the total) (Figure 1 and Table 2).

The policy areas with the largest increases compared with the previous year were "Health" (4,621.7 billion yen, an 8.3% increase) and "Family" (2,782.8 billion yen, a 25.9% increase). "Health" had a large increase in expenses related to COVID-19 vaccination and medical insurance benefits, while that for "Family" was in temporary special benefits for child-rearing households.

Figure 1 Trends of Social Expenditure by policy area



Note: Since the aggregation methods for "Old age" and "Health" are different before and after FY2010 and FY2011, caution is required when looking at the trends.

Source: Compiled from Time Series Table 1.

² The main programs and benefits included in Social Expenditure by policy area are as follows. 【Old age】 Old age pension, etc. 【Survivors】 Survivors' pensions benefits, etc. 【Incapacity-related benefits】 Disability basic pension, services and supports for persons with disabilities, workmen's accident insurance, etc. 【Health】 Medical-care insurance, public funded healthcare, long-term care insurance, etc. 【Family】 Child allowance, child-rearing allowance, institutional benefits for disabled children, etc., parental leave benefits, care leave benefits, etc. 【Active labour market programmes】 Education training benefits, employment adjustment subsidy, etc., 【Unemployment】 Job applicants' benefits, support system for job seekers, etc., 【Housing】 Housing assistance, etc. 【Other social policy areas】 Livelihood assistance, occupational assistance, accident benefits, etc. Refer to Appendix 2-2 for further information.

Table 2 Social Expenditure by policy area

	FY2017	FY2018	FY2019	FY2020	FY2021
Amount of expenditure (100 million yen)					
<Total>	1,242,232	1,254,813	1,278,782	1,363,504	1,429,802
Old age	478,004	482,245	483,902	487,913	487,809
Survivors	65,618	65,074	64,600	64,199	63,344
Incapacity-related benefits	58,592	60,630	62,392	66,020	66,818
Health	510,779	516,879	530,524	558,991	605,208
Family	86,451	90,567	96,730	107,536	135,363
Active labour market programmes	8,331	8,556	8,294	40,202	32,186
Unemployment	8,430	8,535	8,964	12,717	13,015
Housing	6,131	6,084	6,028	6,481	6,349
Other social policy areas	19,895	16,243	17,347	19,446	19,710
Increase/decrease from the previous fiscal year (100 million yen)					
<Total>	19,821	12,581	23,969	84,722	66,298
Old age	4,559	4,241	1,657	4,011	△ 105
Survivors	△ 175	△ 544	△ 474	△ 401	△ 854
Incapacity-related benefits	1,782	2,039	1,762	3,627	799
Health	11,070	6,100	13,645	28,467	46,217
Family	6,039	4,115	6,164	10,805	27,828
Active labour market programmes	323	225	△ 262	31,908	△ 8,016
Unemployment	△ 219	105	429	3,753	298
Housing	38	△ 47	△ 56	453	△ 132
Other social policy areas	△ 3,596	△ 3,652	1,105	2,098	264
Percentage change from the previous fiscal year (%)					
<Total>	1.6	1.0	1.9	6.6	4.9
Old age	1.0	0.9	0.3	0.8	△ 0.0
Survivors	△ 0.3	△ 0.8	△ 0.7	△ 0.6	△ 1.3
Incapacity-related benefits	3.1	3.5	2.9	5.8	1.2
Health	2.2	1.2	2.6	5.4	8.3
Family	7.5	4.8	6.8	11.2	25.9
Active labour market programmes	4.0	2.7	△ 3.1	384.7	△ 19.9
Unemployment	△ 2.5	1.2	5.0	41.9	2.3
Housing	0.6	△ 0.8	△ 0.9	7.5	△ 2.0
Other social policy areas	△ 15.3	△ 18.4	6.8	12.1	1.4
Composition ratio (%)					
<Total>	100.0	100.0	100.0	100.0	100.0
Old age	38.5	38.4	37.8	35.8	34.1
Survivors	5.3	5.2	5.1	4.7	4.4
Incapacity-related benefits	4.7	4.8	4.9	4.8	4.7
Health	41.1	41.2	41.5	41.0	42.3
Family	7.0	7.2	7.6	7.9	9.5
Active labour market programmes	0.7	0.7	0.6	2.9	2.3
Unemployment	0.7	0.7	0.7	0.9	0.9
Housing	0.5	0.5	0.5	0.5	0.4
Other social policy areas	1.6	1.3	1.4	1.4	1.4
As a percentage of GDP (%)					
<Total>	22.35	22.55	22.97	25.36	25.97
Old age	8.60	8.66	8.69	9.08	8.86
Survivors	1.18	1.17	1.16	1.19	1.15
Incapacity-related benefits	1.05	1.09	1.12	1.23	1.21
Health	9.19	9.29	9.53	10.40	10.99
Family	1.56	1.63	1.74	2.00	2.46
Active labour market programmes	0.15	0.15	0.15	0.75	0.58
Unemployment	0.15	0.15	0.16	0.24	0.24
Housing	0.11	0.11	0.11	0.12	0.12
Other social policy areas	0.36	0.29	0.31	0.36	0.36

Source: Compiled from Time Series Table 1, Table 2, Table 3.

2 Social Benefit (ILO standards)

(1) Social Benefit

The total amount of Social Benefit (ILO standards) in FY 2021 was 138,743.3 billion yen (the highest since the compilation began in 1950), an increase of 6,528.3 billion yen or 4.9% compared with the previous fiscal year. The percentage share of the GDP was 25.20%, an increase of 0.61 percentage points from the previous year (Table 3).

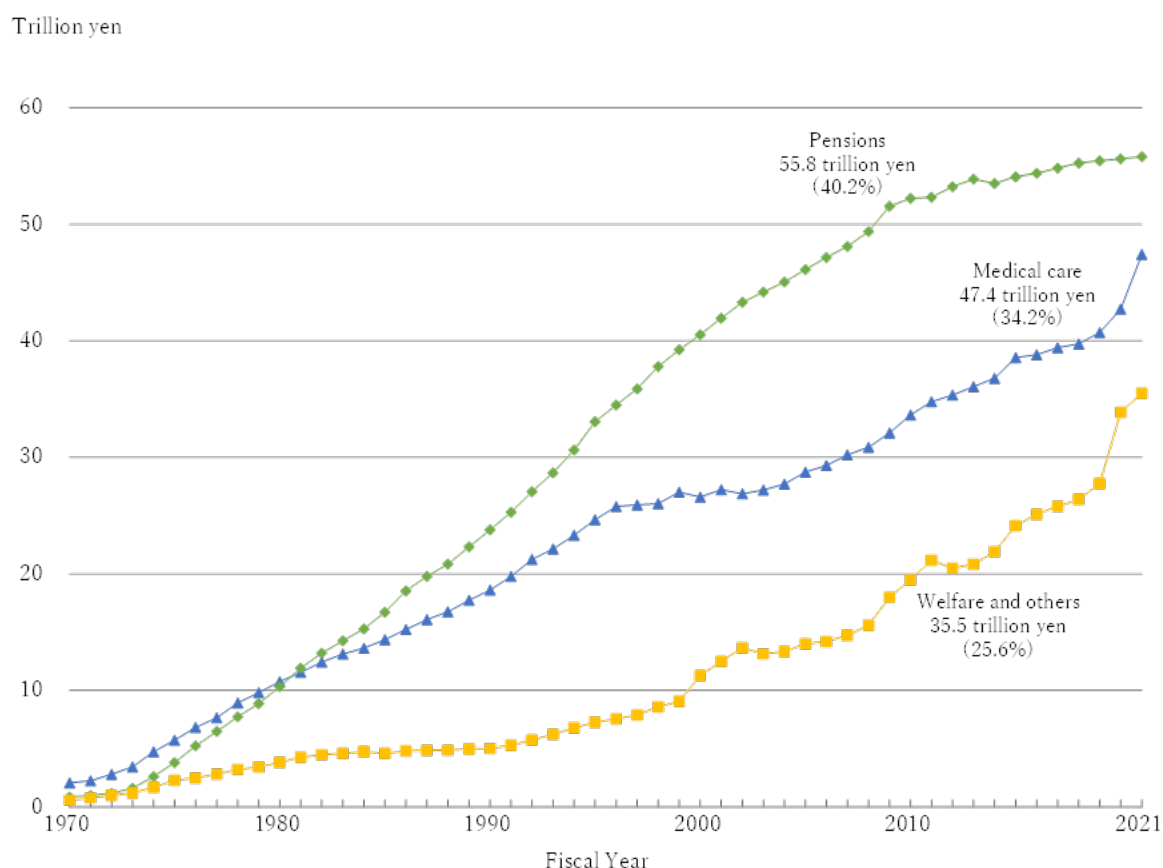
The average Social Benefit per capita was 1,105,500 yen, an increase of 57,400 yen or 5.5% from the previous year.

Table 3 Social Benefit

		FY2017	FY2018	FY2019	FY2020	FY2021
Total amount	(100 million yen)	1,200,690	1,213,999	1,239,243	1,322,149	1,387,433
Increase/decrease from the previous fiscal year	(100 million yen)	17,564	13,309	25,243	82,907	65,283
Percentage change from the previous fiscal year	(%)	1.5	1.1	2.1	6.7	4.9
As a percentage of GDP	(%)	21.61	21.81	22.26	24.60	25.20
Increase from the previous fiscal year	(% points)	△ 0.11	0.21	0.44	2.34	0.61
Per person	(Thousand yen)	947.6	960.1	982.2	1,048.1	1,105.5
Increase/decrease from the previous fiscal year	(Thousand yen)	15.5	12.5	22.1	65.9	57.4
Percentage change from the previous fiscal year	(%)	1.7	1.3	2.3	6.7	5.5

Source: The population is based on the Statistics Bureau, Ministry of Internal Affairs and Communications "Current Population Estimates as of October 1, 2021." GDPs are based on the Cabinet Office "Annual Report on National Accounts for FY 2021."

Figure 2 Trends of Social Benefit by category



Source: Compiled from Time Series Table 8.

(2) Social Benefit by category

The three categories of Social Benefit in FY 2021³ were as follows: "Medical care" 47,420.5 billion yen (34.2% of the total), "Pensions" 55,815.1 billion yen (40.2% of the total), and "Welfare and others" 35,507.6 billion yen (25.6% of the total) (Figure 2 and Table 4).

The increase from the previous year was 4,701.3 billion yen (11.0% increase) for "Medical care," 181.6 billion yen (0.3% increase) for "Pensions," and 1,645.5 billion yen (4.9% increase) for "Welfare and others." "Medical care" had a large increase in expenses related to COVID-19 vaccination and medical insurance benefits, whereas that for "Welfare and others" was in temporary special benefits for child-rearing households.

³ The main programs and benefits included in Social Benefit by category are as follows. 【Medical care】 Medical-care insurance, public funded healthcare, public health (vaccinations, health checks, etc.), 【Pensions】 Pension insurance, pension benefits for work-related accidents, 【Welfare and others】 Long-term care insurance, benefits for nursing care, training, etc. among services and supports for persons with disabilities, child allowance, new child and child-rearing support system, public assistance (other than medical assistance), 【Long-term care(retabulated)】 Long-term care insurance, long-term care assistance in public assistance, long-term care leave benefits in systems such as employment insurance. Refer to Appendices 1-2 and 2-3 for further information.

Table 4 Social Benefit by category

	FY2017	FY2018	FY2019	FY2020	FY2021
Amount of benefit (100 million yen)					
<Total>	1,200,690	1,213,999	1,239,243	1,322,149	1,387,433
Medical care	394,243	397,494	407,242	427,193	474,205
Pensions	548,349	552,581	554,520	556,336	558,151
Welfare and others	258,098	263,925	277,480	338,621	355,076
Long-term care(retabulated)	101,030	103,885	107,347	114,163	112,117
Increase/decrease from the previous fiscal year (100 million yen)					
<Total>	17,564	13,309	25,243	82,907	65,283
Medical care	6,069	3,251	9,748	19,951	47,013
Pensions	4,550	4,232	1,939	1,815	1,816
Welfare and others	6,945	5,827	13,556	61,141	16,455
Long-term care(retabulated)	3,855	2,855	3,462	6,816	△ 2,047
Percentage change from the previous fiscal year (%)					
<Total>	1.5	1.1	2.1	6.7	4.9
Medical care	1.6	0.8	2.5	4.9	11.0
Pensions	0.8	0.8	0.4	0.3	0.3
Welfare and others	2.8	2.3	5.1	22.0	4.9
Long-term care(retabulated)	4.0	2.8	3.3	6.3	△ 1.8
Composition ratio (%)					
<Total>	100.0	100.0	100.0	100.0	100.0
Medical care	32.8	32.7	32.9	32.3	34.2
Pensions	45.7	45.5	44.7	42.1	40.2
Welfare and others	21.5	21.7	22.4	25.6	25.6
Long-term care(retabulated)	8.4	8.6	8.7	8.6	8.1
As a percentage of GDP (%)					
<Total>	21.61	21.81	22.26	24.60	25.20
Medical care	7.09	7.14	7.31	7.95	8.61
Pensions	9.87	9.93	9.96	10.35	10.14
Welfare and others	4.64	4.74	4.98	6.30	6.45
Long-term care(retabulated)	1.82	1.87	1.93	2.12	2.04

Source: Compiled from Time Series Table 8, Table 9, and Table 11.

3 Social Security Revenue (ILO standards)

Social Security Revenue⁴ in FY 2021 amounted to 163,438.9 billion yen, a decrease of 21,287.6 billion yen or 11.5% from the previous year (Table 5).

Table 5 Social Security Revenue (ILO standards)

		FY2017	FY2018	FY2019	FY2020	FY2021
Total amount	(100 million yen)	1,411,897	1,325,037	1,322,731	1,847,264	1,634,389
Increase/decrease from the previous fiscal year	(100 million yen)	47,671	△ 86,860	△ 2,306	524,534	△ 212,876
Percentage change from the previous fiscal year	(%)	3.5	△ 6.2	△ 0.2	39.7	△ 11.5

The largest source of Social Security Revenue was "Social insurance," amounting to 75,522.7 billion yen and accounting for 46.2% of the total. It was followed by "Tax" of 66,108 billion yen, accounting for 40.4% of the total (Table 6).

The major changes compared to the previous year were "Income from capital" (down 29,479.5 billion yen, a 67.1% decrease) and "State contribution" (up 6,920.7 billion yen, a 16.9% increase). The decrease in "Income from capital" was due to the amount of increase in the previous year being larger than usual, and the increase in "State contribution" was mainly due to COVID-19 related expenditures.

⁴ Social Security Revenue (ILO standards) is a financial resource allocated to Social Benefit (ILO standards), facility maintenance costs, management costs, and so on. Refer to Appendices 1-2 and 2-3 for further information.

Table 6 Social Security Revenue by source (ILO standards)

	FY2017	FY2018	FY2019	FY2020	FY2021
Amount of resources (100 million yen)					
<Total>	1,411,897	1,325,037	1,322,731	1,847,264	1,634,389
Social Insurance	708,013	725,926	740,082	735,410	755,227
Contribution from insured persons	373,647	383,382	389,665	387,032	397,852
Contribution from employers	334,366	342,544	350,417	348,378	357,375
Taxes	497,960	502,907	518,137	588,631	661,080
State contribution	332,457	334,990	343,067	409,129	478,337
Other public contribution	165,503	167,916	175,070	179,502	182,743
Income from capital	141,126	44,286	15,929	439,400	144,605
Others	64,799	51,919	48,582	83,823	73,477
Increase/decrease from the previous fiscal year (100 million yen)					
<Total>	47,671	△ 86,860	△ 2,306	524,534	△ 212,876
Social Insurance	19,053	17,913	14,157	△ 4,672	19,817
Contribution from insured persons	8,698	9,735	6,284	△ 2,633	10,820
Contribution from employers	10,355	8,178	7,873	△ 2,039	8,997
Taxes	5,515	4,947	15,230	70,494	72,449
State contribution	1,021	2,533	8,076	66,063	69,207
Other public contribution	4,493	2,414	7,154	4,431	3,241
Income from capital	37,902	△ 96,840	△ 28,356	423,471	△ 294,795
Others	△ 14,799	△ 12,880	△ 3,337	35,241	△ 10,346
Percentage change from the previous fiscal year (%)					
<Total>	3.5	△ 6.2	△ 0.2	39.7	△ 11.5
Social Insurance	2.8	2.5	2.0	△ 0.6	2.7
Contribution from insured persons	2.4	2.6	1.6	△ 0.7	2.8
Contribution from employers	3.2	2.4	2.3	△ 0.6	2.6
Taxes	1.1	1.0	3.0	13.6	12.3
State contribution	0.3	0.8	2.4	19.3	16.9
Other public contribution	2.8	1.5	4.3	2.5	1.8
Income from capital	36.7	△ 68.6	△ 64.0	2,658.4	△ 67.1
Others	△ 18.6	△ 19.9	△ 6.4	72.5	△ 12.3
Composition ratio (%)					
<Total>	100.0	100.0	100.0	100.0	100.0
Social Insurance	50.1	54.8	56.0	39.8	46.2
Contribution from insured persons	26.5	28.9	29.5	21.0	24.3
Contribution from employers	23.7	25.9	26.5	18.9	21.9
Taxes	35.3	38.0	39.2	31.9	40.4
State contribution	23.5	25.3	25.9	22.1	29.3
Other public contribution	11.7	12.7	13.2	9.7	11.2
Income from capital	10.0	3.3	1.2	23.8	8.8
Others	4.6	3.9	3.7	4.5	4.5

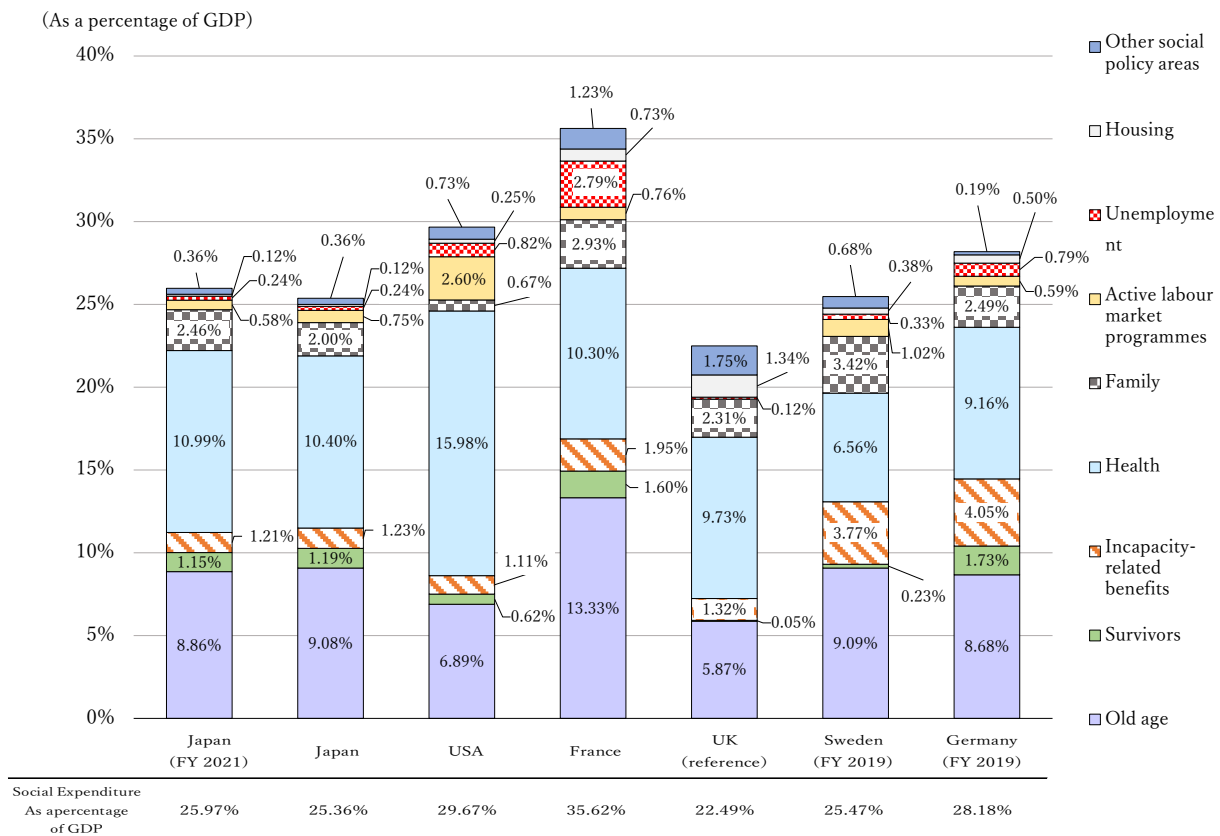
Note: "Income from capital" is volatile in each fiscal year as it depends on the management performance of the public pension fund and other factors. "Others" includes receipt from the reserve funds.

Source: Compiled from Time Series Table 14.

4 International comparison of Social Expenditure

Figure 3 shows the ratio of Social Expenditure to GDP among six developed countries. Japan's Social Expenditure in FY 2020 is smaller than that of the US and France. Caution is required when making comparisons with Sweden and Germany, as the latest figures for these countries are from FY 2019, before the spread of COVID-19 became serious.

Figure 3 International comparison of Social Expenditure by policy area as a percentage of GDP, FY 2020



Note: The UK's figures are listed here for reference only because its data sources have changed since 2019 due to the UK's withdrawal from the EU. Figures for "Active labour market programmes" in FY 2020 are not published.

Source: Social Expenditure for OECD countries except Japan is based on the OECD Social Expenditure database (downloaded on 11th May 2023). GDP data on Japan are based on the Cabinet Office's "Annual Report on National Accounts for FY 2021," while the data on other countries are based on the OECD Social Expenditure Reference Series (downloaded on 11th May 2023). In line with the fact that social expenditures in other countries are based on each country's social security fiscal year, GDP figures are also adjusted to the social security fiscal year. The figures for the UK are from April to March, those for the US from October to September, and those for other countries from January to December.

Source: Compiled from Time Series Table 7.

5 International comparison of Receipts of Social Security Schemes (EU standards)

Figure 4 shows the ratio of the Receipts of Social Security Schemes⁵ to GDP among five countries. Japan's Receipts of Social Security Schemes in FY 2020 are smaller than those of Sweden, Germany, and France.

By type, Japan's "General government contributions" and "Employers' social contributions" in "Social contributions" are smaller than those of Sweden, Germany, and France. However, "Social contributions paid by the protected persons" (total of employees, self-employed persons, pensioners, etc.) in "Social contributions" are larger in Japan than in Sweden and France, but smaller than in Germany.

Figure 4 International comparison of Receipts of Social Security Schemes (EU standards) as a percentage of GDP, FY2020



Note: 1. Of the Receipts of Social Security Schemes, "Other receipts" (public pension investment income, etc.) is excluded.

2. The UK's data sources from 2019 onwards have not been updated because of its withdrawal from the EU.

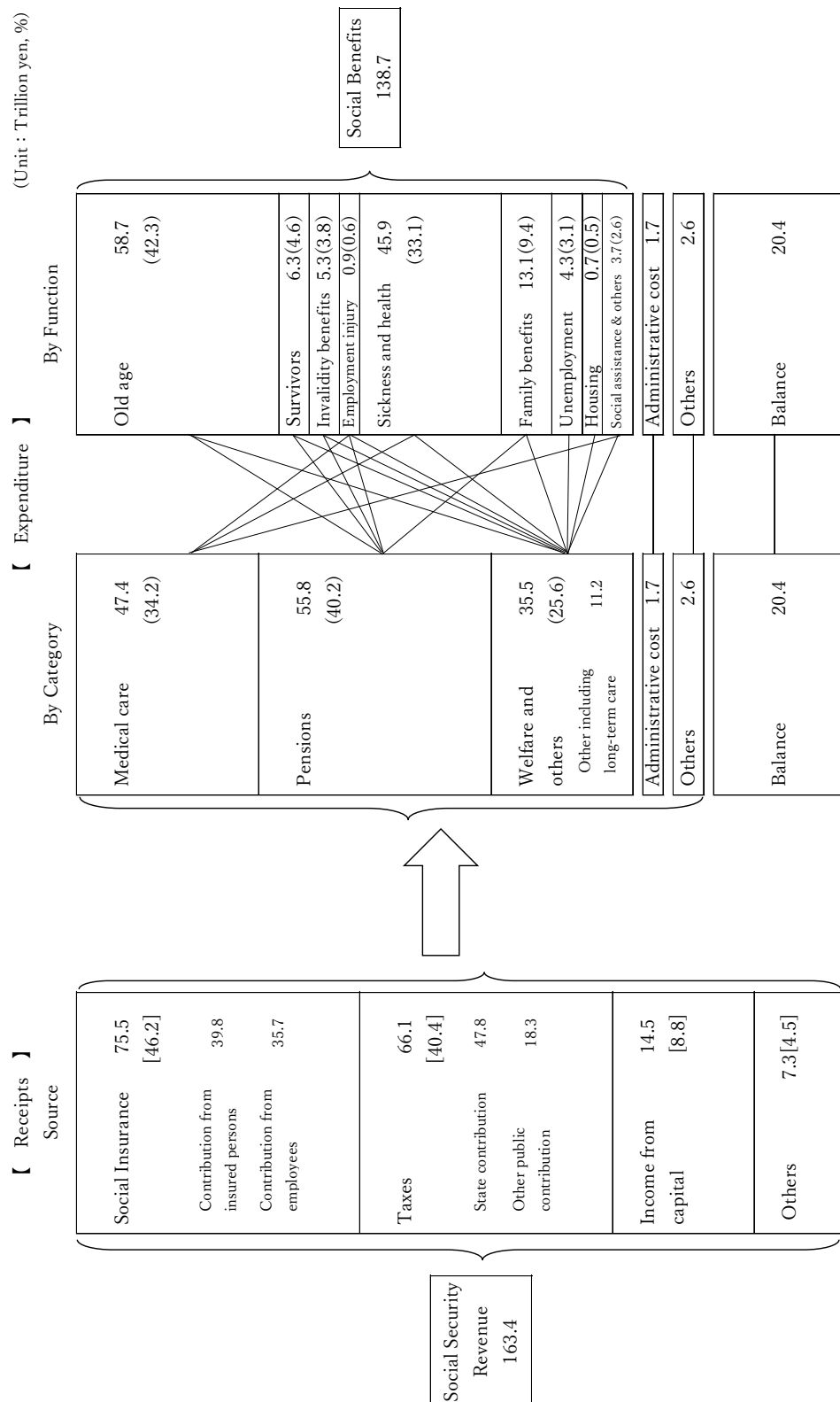
Source: Receipts of Social Security Schemes for EU countries are based on EUROSTAT ESSPROS Database (as of 19th June 2023).

Japan's GDP is based on the Cabinet Office's "National Accounts."

Source: Compiled from Time Series Table 15.

⁵ The Receipts of Social Security Schemes (EU standards) are a financial resource allocated to social benefits, facility maintenance costs, management costs, and so on. Refer to Appendices 1-3 and 2-5 for further information.

Reference Diagram of Social Security Revenue and Social Benefit based on the ILO Standards, FY 2021



Notes:

1. Social Security Revenue in FY 2021 amounted to 163.4 trillion yen (excluding transfer from other systems). The figures in square brackets represent the ratio to the total Social Security Revenue.
2. Social Security expenditure in FY 2021 amounted to 138.7 trillion yen. The figures in parentheses represent the ratio to the total Social Benefit.
3. Others in the receipt include receipts from the reserve funds, etc. Others in the expenditure include maintenance expenses for the facilities, etc.
4. Balance refers to the difference between Social Security Revenue (163.4 trillion yen) and the sum of Social Benefit, administrative costs, operating losses, and others (143.1 trillion yen), and it does not include any transfer to and from other systems.

II . Summary Table

Summary Table 1 Social Expenditure Summary Table, FY2021

(Unit: Millions of yen)

	Social Expenditure
Total	142,980,181
Old age	48,780,851
Cash benefits	47,619,326
Normal retirement pension	46,975,227
Early retirement pension	—
Other cash benefits	644,099
Benefits in kind	1,161,525
Nursing care and home-help services	1,012,863
Other benefits in kind	148,662
Survivors	6,334,442
Cash benefits	6,263,243
Survivor's pension	6,212,278
Other cash benefits	50,965
Benefits in kind	71,199
Funeral expenses	71,083
Other benefits in kind	116
Incapacity-related benefits	6,681,825
Cash benefits	3,669,029
Disability pension	2,236,579
Pension (employment injury)	388,467
Temporary absence from work benefits (employment injury)	96,335
Temporary absence from work benefits (accident and sickness)	528,370
Other cash benefits	419,279
Benefits in kind	3,012,796
Nursing care and home-help services	2,650,312
Rehabilitation services	3,621
Other benefits in kind	358,862
Health	60,520,818
Cash benefits	—
Benefits in kind	60,520,818
Family	13,536,326
Cash benefits	6,676,170
Family allowance	2,616,920
Maternity and parental leave	939,782
Other cash benefits	3,119,467
Benefits in kind	6,860,156
Early childhood education and care	5,116,790
Home help / Accommodation	999,864
Other benefits in kind	743,501
Active labour market programmes	3,218,582
Public employment services and administration	370,384
Training	70,640
Employment incentives	2,704,683
Sheltered and Supported employment and rehabilitation	57,371
Direct job creation	15,479
Start-up incentives	23
Unemployment	1,301,486
Cash benefits	1,301,486
Unemployment benefits and retirement allowance	1,301,486
Early retirement for labour market reasons	—
Housing	634,902
Cash benefits	—
Housing allowance	—
Other cash benefits	—
Benefits in kind	634,902
Housing assistance	634,902
Other benefits in kind	—
Other social policy areas	1,970,950
Cash benefits	1,468,354
Income maintenance	1,441,178
Other cash benefits	27,176
Benefits in kind	502,596
Social support	19,113
Other benefits in kind	483,483

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

Summary Table 2 Social Benefit Balance Table, FY2021 (No. 1)

	Receipts			
	Contributions		Special taxes allocated to social security	State participation
	Insured persons	Employers		
Social Insurance:				
1. Health Insurance				
(A) Health Insurance Managed by the Japan Health Insurance Association	5,508,636	5,435,973	—	1,246,121
(B) Society-managed Health Insurance	4,362,434	5,097,358	—	68,106
2. National Health Insurance	3,063,728	—	—	3,724,913
Medical Care Service Program for Retired Employees (retabulated)	523	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	1,389,344	—	—	5,341,543
4. Long-term Care Insurance	2,430,705	—	—	2,710,754
5. Employees' Pension Insurance	16,676,738	16,676,738	—	10,254,064
6. Employees' Pension Funds	26,956	48,728	—	—
7. Coal Mining Pension Fund	—	0	—	—
8. National Pension	1,349,607	—	—	1,938,521
9. National Pension Fund	100,919	—	—	3,509
10. Farmers' Pension Fund	—	—	—	118,182
11. Seamen's Insurance	17,137	21,013	—	2,953
12. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	6,971	—	3
13. Mutual Aid Association of Private School Personnel	437,236	431,232	—	137,937
14. Employment Insurance	586,016	1,171,643	—	2,610,327
15. Workmen's Accident Compensation Insurance	—	850,790	—	8
Family Allowance:				
16. Child Allowance (Jido Teate)	—	884,107	—	1,162,750
Public Employees:				
17. National and Related Public Service Mutual Aid Association	1,012,688	1,159,891	—	302,992
18. Existing Associations, etc.	—	82,226	—	252
19. Local Government Employees' Mutual Aid Association	2,803,889	3,200,175	—	9,932
20. Yahata Mutual Aid Association, etc.	—	—	—	2,587
21. Government Employees' Accident Compensation, etc.	—	10,681	—	—
22. Local Government Employees' Accident Compensation	0	34,973	—	—
23. Public Corporation Staffs' Accident Compensation	—	3,603	—	—
24. National Public Employees' Pensions	—	4,840	—	26
25. Local Public Employees' Pensions	—	5,292	—	—
Public Health Service:				
26. Public Health	—	—	—	5,980,303
Public Assistance and Social Welfare:				
27. Public Assistance	—	—	—	2,709,861
28. Social Welfare	—	—	—	7,893,321
Employment Measures:				
29. Employment Measures	—	—	—	358,740
War Victims:				
30. Aid for War Victims	—	—	—	176,696
Other Schemes	19,179	611,275	—	1,079,273
Local Government Expenditure Exclusively Financed by Local Revenue (retabulated)	—	—	—	—
Total	39,785,210	35,737,507	—	47,833,673

(Unit: Millions of yen)

Receipts						
Participation of other public authorities	Income from capital	Other receipts	Subtotal	Transfer from other schemes	Total receipts	
—	—	27,637	12,218,367	292	12,218,659	1.(A)
—	36,956	900,880	10,465,734	58	10,465,792	1.(B)
1,691,265	—	1,056,909	9,536,814	3,796,822	13,333,636	2.
—	—	—	523	3	526	
2,995,006	—	939,245	10,665,137	6,526,590	17,191,728	3.
3,459,277	368	339,120	8,940,224	2,928,636	11,868,860	4.
—	9,517,440	209,003	53,333,984	5,057,274	58,391,258	5.
—	818,082	967	894,733	230,133	1,124,866	6.
—	206	250	456	—	456	7.
—	532,366	1,600,484	5,420,978	22,055,591	27,476,569	8.
—	311,623	4	416,054	—	416,054	9.
—	—	50,980	169,163	—	169,163	10.
—	1	1,767	42,870	5,316	48,186	11.
—	0	326	7,299	—	7,299	12.
7,876	184,905	991	1,200,177	317,400	1,517,577	13.
—	10	1,561,735	5,929,731	—	5,929,731	14.
—	106,094	215,893	1,172,784	—	1,172,784	15.
849,267	—	344,558	3,240,683	—	3,240,683	16.
—	433,415	53,412	2,962,398	1,102,891	4,065,289	17.
—	7,485	641	90,604	—	90,604	18.
771,568	2,510,578	4,860	9,301,001	3,581,110	12,882,111	19.
—	—	—	2,587	—	2,587	20.
—	—	—	10,681	—	10,681	21.
—	627	7,953	43,553	—	43,553	22.
—	—	—	3,603	—	3,603	23.
—	—	—	4,866	—	4,866	24.
—	—	—	5,292	—	5,292	25.
324,093	—	—	6,304,395	—	6,304,395	26.
902,656	—	—	3,612,516	—	3,612,516	27.
4,064,238	—	—	11,957,560	—	11,957,560	28.
1,154	—	—	359,894	—	359,894	29.
—	—	—	176,696	—	176,696	30.
3,207,913	329	30,049	4,948,018	78,478	5,026,496	
3,161,603	—	—	3,161,603	—	3,161,603	
18,274,313	14,460,485	7,347,665	163,438,852	45,680,590	209,119,443	

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) Health Insurance Managed by the Japan Health Insurance Association	6,426,625	373,174	—	—
(B) Society-managed Health Insurance	4,285,649	277,942	—	—
2. National Health Insurance	9,312,510	14,741	—	—
Medical Care Service Program for Retired Employees (retabulated)	77	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	15,778,835	—	—	—
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	18,529	2,185	1,424	—
12. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	—	—	—
13. Mutual Aid Association of Private School Personnel	149,124	12,253	—	—
14. Employment Insurance	—	645,172	—	—
15. Workmen's Accident Compensation Insurance	—	—	260,187	27,503
Family Allowance:				
16. Child Allowance (Jido Teate)	—	—	—	—
Public Employees:				
17. National and Related Public Service Mutual Aid Association	261,585	15,957	—	—
18. Existing Associations, etc.	—	—	—	—
19. Local Government Employees' Mutual Aid Association	793,608	121,903	—	—
20. Yahata Mutual Aid Association, etc.	8	279	—	—
21. Government Employees' Accident Compensation, etc.	—	—	2,030	16
22. Local Government Employees' Accident Compensation	—	—	11,742	391
23. Public Corporation Staffs' Accident Compensation	—	—	84	—
24. National Public Employees' Pensions	—	—	—	—
25. Local Public Employees' Pensions	—	—	—	—
Public Health Service:				
26. Public Health	5,979,843	63,211	—	—
Public Assistance and Social Welfare:				
27. Public Assistance	1,811,553	319	—	—
28. Social Welfare	566,426	—	—	—
Employment Measures:				
29. Employment Measures	—	—	—	—
War Victims:				
30. Aid for War Victims	5	—	—	—
Other Schemes	1,760,774	5,884	—	—
Local Government Expenditure Exclusively Financed by Local Revenue (retabulated)	1,044,012	—	—	—
Total	47,145,073	1,533,019	275,467	27,910

(Unit: Millions of yen)

Expenditure					
Benefits					
Employment injuries		Pensions	Unemployment and employment measures	Family allowances	
Cash benefits					
Pensions	Cash benefits other than				
—	—	—	—	—	1.(A)
—	—	—	—	—	1.(B)
—	—	—	—	—	2.
—	—	—	—	—	
—	—	—	—	—	3.
—	—	—	—	—	4.
—	—	23,407,757	—	—	5.
—	—	985,042	—	—	6.
—	—	498	—	—	7.
—	—	24,388,620	—	—	8.
—	—	248,297	—	—	9.
—	—	71,005	—	—	10.
3,750	394	—	—	—	11.
—	—	204	—	—	12.
—	—	334,565	—	—	13.
—	—	—	3,754,593	—	14.
357,881	196,730	—	11,482	—	15.
—	—	—	—	1,994,623	16.
3,056	—	1,410,068	—	—	17.
1,147	—	60,915	—	—	18.
104	—	4,339,686	—	—	19.
—	—	312	—	—	20.
6,898	1,737	—	—	—	21.
14,976	3,556	—	—	—	22.
2,956	481	—	—	—	23.
—	—	4,840	—	—	24.
—	—	5,292	—	—	25.
—	—	1,832	—	—	26.
—	—	—	—	—	27.
—	—	—	—	3,680,938	28.
—	—	—	341,918	—	29.
—	—	130,445	—	—	30.
—	1,080	35,004	82,513	—	
—	—	—	—	—	
390,767	203,977	55,424,381	4,190,506	5,675,561	

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) Health Insurance Managed by the Japan Health Insurance Association	—	—	—	1,978
(B) Society-managed Health Insurance	—	—	—	1,691
2. National Health Insurance	—	—	—	8,007
Medical Care Service Program for Retired Employees (retabulated)	—	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	—	—	—	45,027
4. Long-term Care Insurance	10,986,544	—	—	—
5. Employees' Pension Insurance	—	—	—	49,011
6. Employees' Pension Funds	—	—	—	15,295
7. Coal Mining Pension Fund	—	—	—	1
8. National Pension	—	—	—	2,829
9. National Pension Fund	—	—	—	14,864
10. Farmers' Pension Fund	—	—	—	100
11. Seamen's Insurance	—	—	—	155
12. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	—	—	5,652
13. Mutual Aid Association of Private School Personnel	—	—	—	1,142
14. Employment Insurance	—	6,585	3,170	70,344
15. Workmen's Accident Compensation Insurance	—	—	—	154
Family Allowance:				
16. Child Allowance (Jido Teate)	—	—	630,313	—
Public Employees:				
17. National and Related Public Service Mutual Aid Association	—	95	—	1,680
18. Existing Associations, etc.	—	—	—	—
19. Local Government Employees' Mutual Aid Association	—	888	—	3,762
20. Yahata Mutual Aid Association, etc.	—	—	—	—
21. Government Employees' Accident Compensation, etc.	—	—	—	—
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	2,448	4	35,307	106,731
Public Assistance and Social Welfare:				
27. Public Assistance	99,096	—	—	1,660,980
28. Social Welfare	14,524	—	6,920,339	460,780
Employment Measures:				
29. Employment Measures	—	—	—	2,028
War Victims:				
30. Aid for War Victims	—	—	40	42,773
Other Schemes	101,509	—	1,978,846	601,909
Local Government Expenditure Exclusively Financed by Local Revenue (retabulated)	97,565	—	1,924,687	—
Total	11,204,121	7,572	9,568,016	3,096,892

(Unit: Millions of yen)

Expenditure					
Benefits	Administrative costs	Operating loss in capital market	Others	Subtotal	
Total					
6,801,777	135,653	—	181,768	7,119,198	1.(A)
4,565,282	140,496	—	271,082	4,976,860	1.(B)
9,335,258	251,579	—	526,891	10,113,728	2.
77	—	—	—	77	
15,823,862	80,657	—	698,879	16,603,398	3.
10,986,544	238,804	—	131,562	11,356,910	4.
23,456,768	266,479	—	11,947	23,735,194	5.
1,000,337	28,623	—	273	1,029,233	6.
499	114	—	0	614	7.
24,391,449	117,637	—	48,096	24,557,181	8.
263,161	6,560	—	8,120	277,841	9.
71,105	1,460	—	95,975	168,540	10.
26,436	2,725	—	115	29,276	11.
5,856	1,189	—	1,960	9,004	12.
497,082	6,961	—	106	504,149	13.
4,479,864	116,445	—	105,621	4,701,930	14.
853,936	60,715	—	58,818	973,469	15.
2,624,936	7,092	—	27,644	2,659,673	16.
1,692,441	13,341	—	1,981	1,707,763	17.
62,062	1,962	—	—	64,024	18.
5,259,950	33,722	—	1,679	5,295,351	19.
599	100	—	1,888	2,587	20.
10,681	—	—	—	10,681	21.
30,664	2,506	—	42	33,212	22.
3,521	—	—	82	3,603	23.
4,840	26	—	—	4,866	24.
5,292	—	—	—	5,292	25.
6,189,375	11,580	—	103,440	6,304,395	26.
3,571,948	40,568	—	—	3,612,516	27.
11,643,006	12,991	—	301,562	11,957,560	28.
343,946	541	—	15,407	359,894	29.
173,263	3,432	—	—	176,696	30.
4,567,520	144,808	—	18,494	4,730,822	
3,066,263	95,340	—	—	3,161,603	
138,743,261	1,728,766	—	2,613,432	143,085,459	

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) Health Insurance Managed by the Japan Health Insurance Association	4,742,826	11,862,023	356,636	1.(A)
(B) Society-managed Health Insurance	4,661,040	9,637,900	827,892	1.(B)
2. National Health Insurance	2,461,207	12,574,935	758,700	2.
Medical Care Service Program for Retired Employees (retabulated)	—	77	449	
3. Medical Care System for the Elderly in the Latter Stage of Life	—	16,603,398	588,329	3.
4. Long-term Care Insurance	—	11,356,910	511,950	4.
5. Employees' Pension Insurance	24,785,202	48,520,396	9,870,862	5.
6. Employees' Pension Funds	837	1,030,070	94,796	6.
7. Coal Mining Pension Fund	—	614	△ 157	7.
8. National Pension	347,432	24,904,613	2,571,956	8.
9. National Pension Fund	—	277,841	138,213	9.
10. Farmers' Pension Fund	—	168,540	623	10.
11. Seamen's Insurance	13,052	42,329	5,857	11.
12. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	9,004	△ 1,705	12.
13. Mutual Aid Association of Private School Personnel	800,103	1,304,252	213,324	13.
14. Employment Insurance	76,861	4,778,791	1,150,940	14.
15. Workmen's Accident Compensation Insurance	13,424	986,892	185,892	15.
Family Allowance:				
16. Child Allowance (Jido Teate)	—	2,659,673	581,010	16.
Public Employees:				
17. National and Related Public Service Mutual Aid Association	2,048,951	3,756,714	308,575	17.
18. Existing Associations, etc.	55,453	119,477	△ 28,873	18.
19. Local Government Employees' Mutual Aid Association	5,843,553	11,138,904	1,743,207	19.
20. Yahata Mutual Aid Association, etc.	—	2,587	△ 0	20.
21. Government Employees' Accident Compensation, etc.	—	10,681	—	21.
22. Local Government Employees' Accident Compensation	—	33,212	10,341	22.
23. Public Corporation Staffs' Accident Compensation	—	3,603	—	23.
24. National Public Employees' Pensions	—	4,866	—	24.
25. Local Public Employees' Pensions	—	5,292	—	25.
Public Health Service:				
26. Public Health	—	6,304,395	—	26.
Public Assistance and Social Welfare:				
27. Public Assistance	—	3,612,516	—	27.
28. Social Welfare	—	11,957,560	—	28.
Employment Measures:				
29. Employment Measures	—	359,894	—	29.
War Victims:				
30. Aid for War Victims	—	176,696	—	30.
Other Schemes	—	4,730,822	295,674	
Local Government Expenditure Exclusively Financed by Local Revenue (retabulated)	—	3,161,603	△ 0	
Total	45,849,940	188,935,399	20,184,043	

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 2021.
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 17 (on the webpage).
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 2021."
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. Since April 2020, the Agricultural, Forestry, and Fishery Organization Employees' Mutual Aid Association has been providing special lump-sum payments for the completion and dissolution of the scheme.
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 16 (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.

Note 1 Explanatory notes on items from "Social Benefit"

1. Receipts items
 - (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

- (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."

Note 2 Correspondence with time series tables

- 1. Correspondence with time series tables – "Social Security Revenue (ILO standards)" in this publication refers to the "Subtotal" of the revenue.
- 2. "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."
- 3. 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."