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The Financial Statistics of Social Security in Japan

**Fiscal Year 2015
(April 2015 - March 2016)**



**National Institute of Population and Social Security Research
TOKYO JAPAN 2017**

Preface

The "Financial Statistics of Social Security in Japan" is a collection of statistics compiled through the annual settlement of social security schemes for fiscal year (FY) 2015. 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 2017

National Institute of Population and Social Security Research

Hisao Endo Director-General

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Financial Statistics of Social Security in Japan

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

1. Cost of Social Security based on ILO standards¹

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

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

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

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

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

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

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

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

2. Social Expenditure based on the OECD standards²

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

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

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

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

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

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

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

expenditures.

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

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

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

I. Summary of Social Expenditure and Social Benefit, FY 2015

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

1. Total amount of Social Expenditure and Social Benefit

(1) Social Expenditure

- The total amount of Social Expenditure in FY 2015 was 119,225.4 billion yen.
- Social Expenditure increased by 2.3% in FY 2015 compared with the previous fiscal year. The percentage share of the Gross Domestic Product (GDP) was 22.40%.
- The average Social Expenditure per head of the population was 938,100 yen, and the average expenditure per household was 2,332,300 yen.

(2) Social Benefit

- The total amount of Social Benefit in FY 2015 was 114,859.6 billion yen.
- Social Benefit increased by 2.4% in FY 2015 compared with the previous fiscal year. The percentage share of the GDP was 21.58%.
- The average Social Benefit per head of the population was 903,700 yen, and the average expenditure per household was 2,246,900 yen.

Table 1 Total amount of Social Expenditure and Social Benefit

	FY2014	FY2015	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Hundreds of millions of yen	Hundreds of millions of yen	Hundreds of millions of yen	%
Social Expenditure	1,165,175	1,192,254	27,079	2.3
Social Benefit	1,121,672	1,148,596	26,924	2.4

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

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

	FY2014	FY2015	Increase from the previous fiscal year
	%	%	% points
Social Expenditure			
As a percentage of GDP	22.50	22.40	Δ 0.10
As a percentage of NI	30.80	30.69	Δ 0.11
Social Benefit			
As a percentage of GDP	21.66	21.58	Δ 0.08
As a percentage of NI	29.65	29.57	Δ 0.08

Source: GDP and national income (NI) are based on the Cabinet Office's "Annual Report on National Accounts for FY 2015."

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

	FY2014	FY2015	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Thousand	Thousand	Thousand	%
Social Expenditure				
Per person	915.8	938.1	22.3	2.4
Per household	2,278.5	2,332.3	53.7	2.4
Social Benefit				
Per person	881.6	903.7	22.2	2.5
Per household	2,193.5	2,246.9	53.4	2.4

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

Source: The number of population is based on the Statistics Bureau, Ministry of Internal Affairs and Communications "Current Population Estimates as of October 1, 2015." The average number of people in households is based on the Ministry of Health, Labour and Welfare's "Comprehensive Survey of Living Condition 2015."

2. Social Expenditure and its international comparison

(1) Social Expenditure by policy areas

Among the nine policy areas of Social Expenditure in FY 2015, Old age was the largest component (46.4%), followed by Health (34.5%), Family (5.8%), Survivors (5.6%), Incapacity-related benefits (4.4%), Other social policy areas (1.3%), Unemployment (0.8%), Active labour market programmes (0.6%), and Housing (0.5%).

Table 4 Social Expenditure by policy area

Social Expenditure	FY2014	FY2015	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Hundreds of millions of yen	Hundreds of millions of yen	Hundreds of millions of yen	%
Total	1,165,175 (100.0)	1,192,254 (100.0)	27,079	2.3
Old age	545,738 (46.8)	553,549 (46.4)	7,811	1.4
Survivors	66,756 (5.7)	66,775 (5.6)	19	0.0
Incapacity-related benefits	50,823 (4.4)	52,601 (4.4)	1,778	3.5
Health	395,270 (33.9)	410,884 (34.5)	15,614	4.0
Family	65,835 (5.7)	69,687 (5.8)	3,852	5.9
Active labour market programmes	8,227 (0.7)	7,705 (0.6)	△ 522	△ 6.3
Unemployment	9,591 (0.8)	9,285 (0.8)	△ 306	△ 3.2
Housing	5,929 (0.5)	6,172 (0.5)	244	4.1
Other social policy areas	17,006 (1.5)	15,594 (1.3)	△ 1,412	△ 8.3

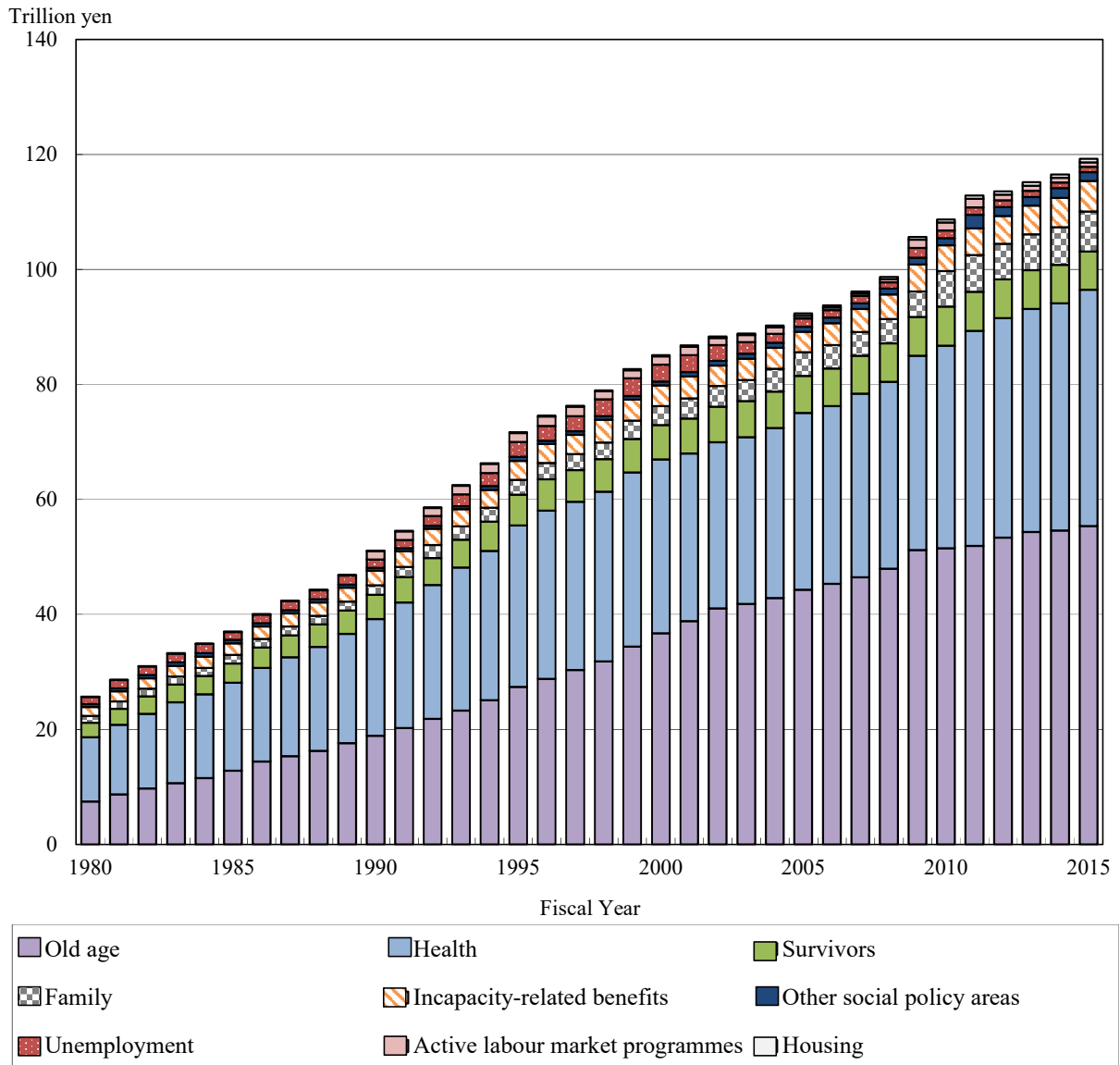
Notes:

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

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

Social Expenditure	FY2014	FY2015	Increase from the previous fiscal year
	%	%	% point
Total	22.50	22.40	Δ 0.10
Old age	10.54	10.40	Δ 0.14
Survivors	1.29	1.25	Δ 0.03
Incapacity-related benefits	0.98	0.99	0.01
Health	7.63	7.72	0.09
Family	1.27	1.31	0.04
Active labour market programmes	0.16	0.14	Δ 0.01
Unemployment	0.19	0.17	Δ 0.01
Housing	0.11	0.12	0.00
Other social policy areas	0.33	0.29	Δ 0.04

Figure 1 Trends of Social Expenditure by policy area in Japan



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

(2) International comparison of Social Expenditure

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

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

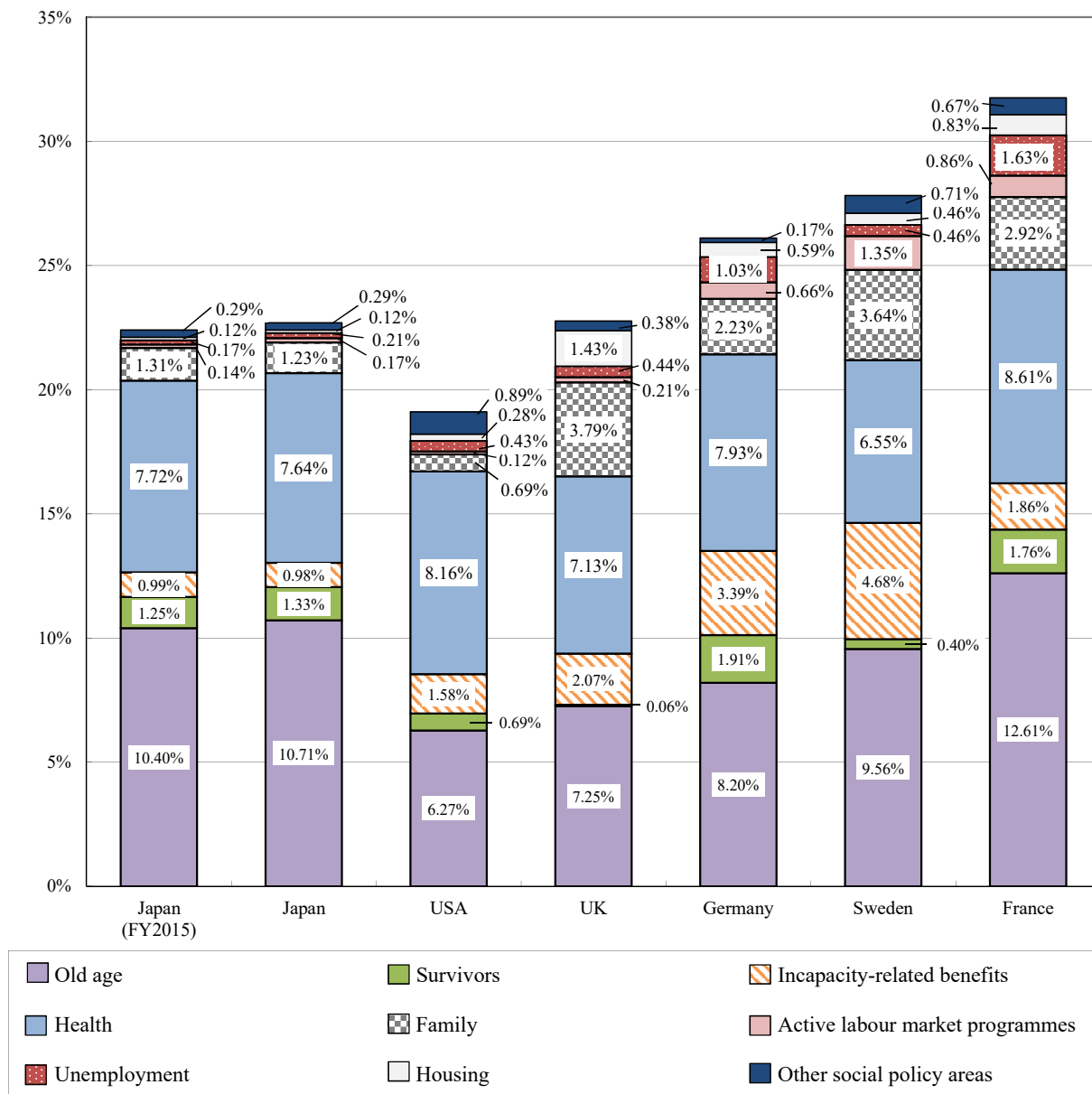
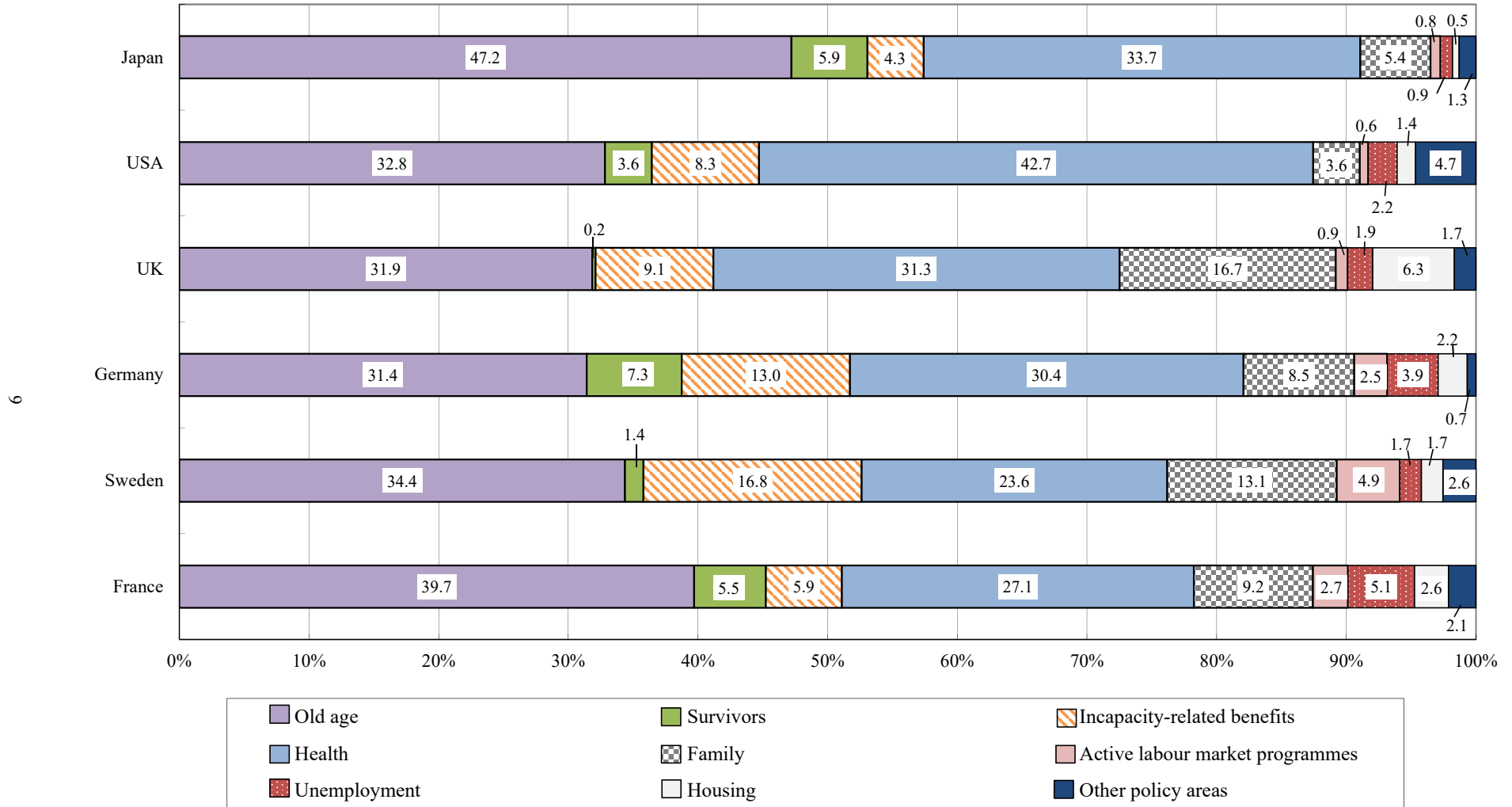


Table 6 International comparison of Social Expenditure, FY 2013

	Japan (FY2015)	Japan	USA	UK	Germany	Sweden	France
Social Expenditure As a percentage of GDP	22.40%	22.69%	19.10%	22.76%	26.11%	27.81%	31.75%
Reference : As a percentage of NI	30.69%	30.79%	24.13%	31.43%	35.70%	43.55%	45.46%

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

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



3. Social Benefit and its source of revenue

(1) Social Benefit by category

Among the three categories of Social Benefit in FY 2015, expenditure (and its share in the total amount) in Medical care was 37,710.7 billion yen (32.8%), in Pensions was 54,946.5 billion yen (47.8%), and in Welfare and others was 22,202.4 billion yen (19.3%).

Table 7 Social Benefit by category

Social Benefit	FY2014	FY2015	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Hundreds of millions of yen	Hundreds of millions of yen	Hundreds of millions of yen	%
Total	1,121,672 (100.0)	1,148,596 (100.0)	26,924	2.4
Medical care	363,257 (32.4)	377,107 (32.8)	13,850	3.8
Pensions	543,427 (48.4)	549,465 (47.8)	6,038	1.1
Welfare and others	214,988 (19.2)	222,024 (19.3)	7,036	3.3
Long-term care (retabulated)	91,896 (8.2)	94,049 (8.2)	2,153	2.3

Notes:

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

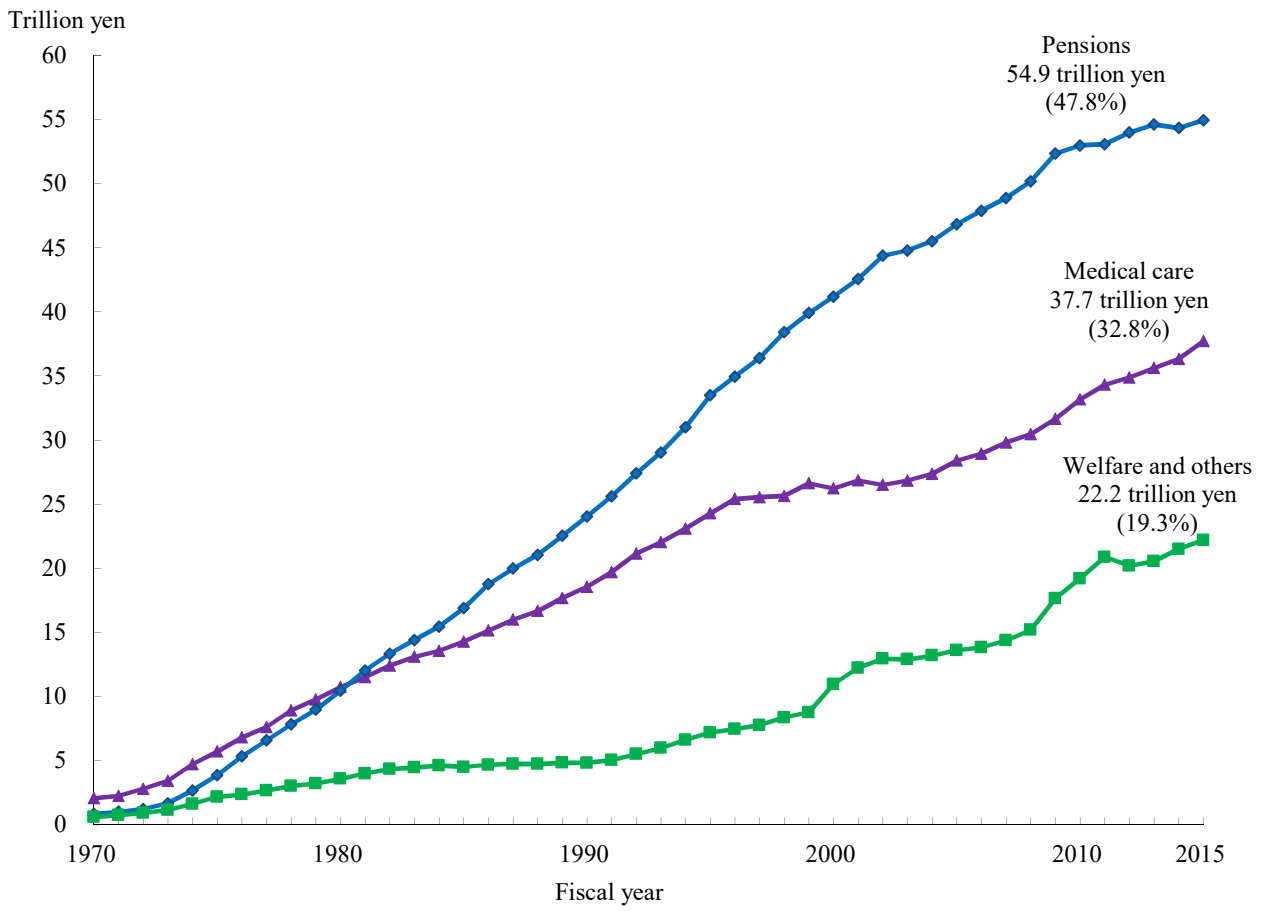
Table 8 Social Benefit by category as a percentage of GDP and NI

Social Benefit	FY2014	FY2015	Increase compared with the previous fiscal year
	%	%	% point
Total	21.66 (29.65)	21.58 (29.57)	Δ 0.08 (Δ 0.08)
Medical care	7.01 (9.60)	7.09 (9.71)	0.07 (0.11)
Pensions	10.49 (14.36)	10.32 (14.14)	Δ 0.17 (Δ 0.22)
Welfare and others	4.15 (5.68)	4.17 (5.72)	0.02 (0.04)
Long-term care (retabulated)	1.77 (2.43)	1.77 (2.42)	Δ 0.01 (Δ 0.01)

Note: Figures in parentheses represent the ratio to NI.

Source: GDP and NI are based on the Cabinet Office's "Annual Report on National Accounts for FY 2015".

Figure 4 Social Benefit by category, FY 1970-2015



Source: Time Series Table 8 Social Benefit by category.

(2) Social Benefit by functional category

Among the nine functional categories of Social Benefit in FY 2015, Old age was the largest component representing 48.1% of the total amount, and Sickness and health was the second largest representing 31.4% of the total. These two functional categories account for 79.5% of the total. The expenditure in these two categories was followed by Survivors at 5.8%, Family benefits at 5.5%, Invalidity benefits at 3.7%, Social assistance and others at 2.9%, Unemployment at 1.3%, Employment injury at 0.8%, and Housing at 0.5%.

Table 9 Social Benefit by functional category

Social Benefit	FY2014	FY2015	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Hundreds of millions of yen	Hundreds of millions of yen	Hundreds of millions of yen	%
Total	1,121,672 (100.0)	1,148,596 (100.0)	26,924	2.4
Old age	544,471 (48.5)	552,350 (48.1)	7,878	1.4
Survivors	66,682 (5.9)	66,699 (5.8)	17	0.0
Invalidity benefits	40,118 (3.6)	42,159 (3.7)	2,041	5.1
Employment injury	9,327 (0.8)	9,108 (0.8)	△ 219	△ 2.4
Sickness and health	346,779 (30.9)	360,409 (31.4)	13,630	3.9
Family benefits	58,980 (5.3)	63,502 (5.5)	4,521	7.7
Unemployment	14,710 (1.3)	14,409 (1.3)	△ 301	△ 2.0
Housing	5,929 (0.5)	6,172 (0.5)	244	4.1
Social assistance and others	34,676 (3.1)	33,789 (2.9)	△ 887	△ 2.6

Notes:

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

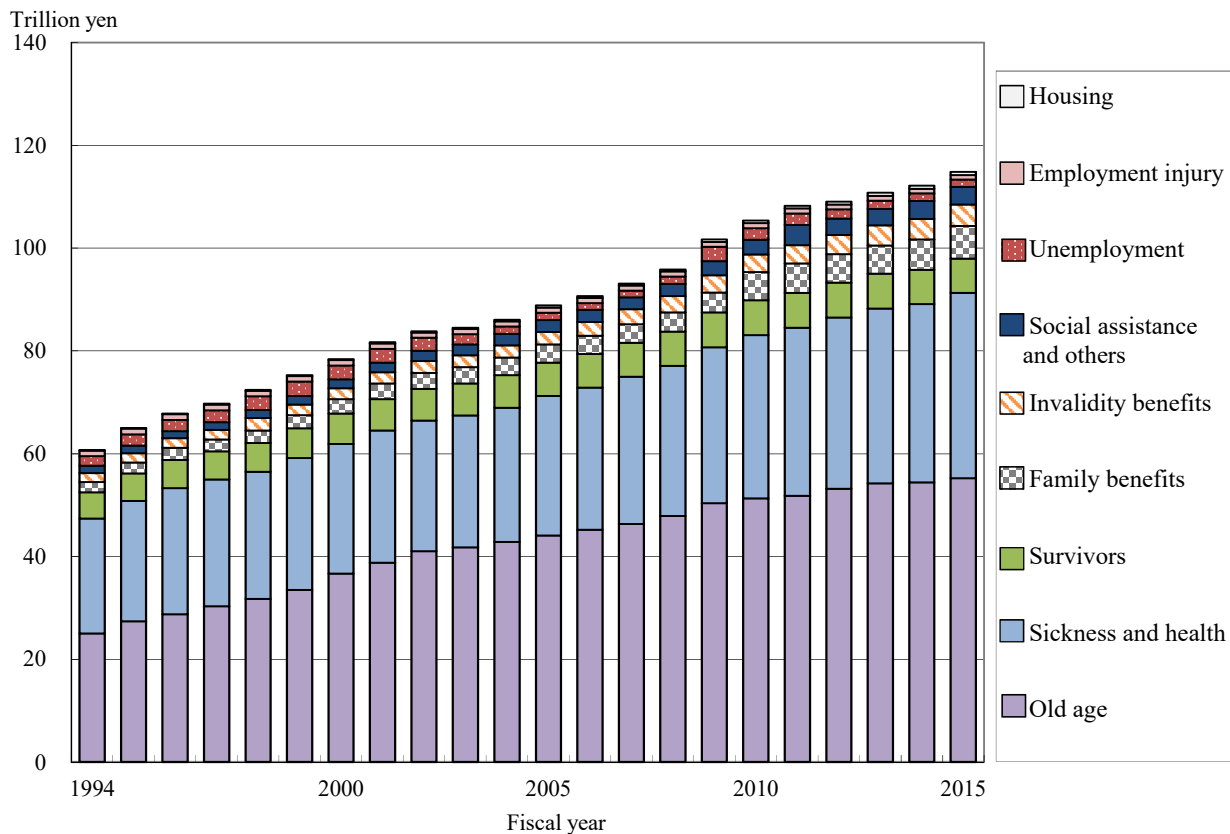
Table 10 Social Benefit by functional category as a percentage of GDP and NI

Social Benefit	FY2014	FY2015	Increase compared with the previous fiscal year
	%	%	% point
Total	21.66 (29.65)	21.58 (29.57)	Δ 0.08 (Δ 0.08)
Old age	10.51 (14.39)	10.38 (14.22)	Δ 0.13 (Δ 0.17)
Survivors	1.29 (1.76)	1.25 (1.72)	Δ 0.03 (Δ 0.04)
Invalidity benefits	0.77 (1.06)	0.79 (1.09)	0.02 (0.03)
Employment injury	0.18 (0.25)	0.17 (0.23)	Δ 0.01 (Δ 0.02)
Sickness and health	6.70 (9.17)	6.77 (9.28)	0.08 (0.11)
Family benefits	1.14 (1.56)	1.19 (1.63)	0.05 (0.07)
Unemployment	0.28 (0.39)	0.27 (0.37)	Δ 0.01 (Δ 0.02)
Housing	0.11 (0.16)	0.12 (0.16)	0.00 (0.00)
Social assistance and others	0.67 (0.92)	0.63 (0.87)	Δ 0.03 (Δ 0.05)

Note: Figures in parentheses represent the ratio to NI.

Source: GDP and NI are based on the Cabinet Office's "Annual Report on National Accounts for FY 2015".

Figure 5 Social Benefit by functional category, FY 1994-2015



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

(3) Social Security Revenue

Social Security Revenue in FY 2015 amounted to 123,238.3 billion yen, which was a 10.2% decrease from the previous fiscal year. Among different sources of Social Security Revenue, Social Insurance accounts for 54.3%, Taxes for 37.4%, and Other receipts for 8.3% of the total.

Table 11 Social Security Revenue by source

Social Security Revenue	FY2014	FY2015	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Hundreds of millions of yen	Hundreds of millions of yen	Hundreds of millions of yen	%
Total	1,372,466 (100.0)	1,232,383 (100.0)	Δ 140,084	Δ 10.2
Social Insurance	651,513 (47.5)	669,240 (54.3)	17,727	2.7
Contribution from insured persons	342,827 (25.0)	353,727 (28.7)	10,900	3.2
Contribution from employers	308,687 (22.5)	315,514 (25.6)	6,827	2.2
Taxes	450,072 (32.8)	461,379 (37.4)	11,308	2.5
State contribution	319,730 (23.3)	324,423 (26.3)	4,692	1.5
Other public contribution	130,341 (9.5)	136,957 (11.1)	6,616	5.1
Other receipts	270,881 (19.7)	101,763 (8.3)	Δ 169,118	Δ 62.4
Income from capital	217,195 (15.8)	20,571 (1.7)	Δ 196,623	Δ 90.5
Others	53,687 (3.9)	81,192 (6.6)	27,505	51.2

Notes:

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

II. Summary Tables

Summary Table 1 Social Expenditure Summary Table, FY2015

(Unit: Millions of yen)

	Social Expenditure
Total	119,225,400
Old age	55,354,923
Cash benefits	45,914,046
Normal retirement pension	45,113,830
Early retirement pension	—
Other cash benefits	800,216
Benefits in kind	9,440,877
Nursing care and home-help services	9,407,711
Other benefits in kind	33,166
Survivors	6,677,550
Cash benefits	6,613,815
Survivor's pension	6,533,863
Other cash benefits	79,952
Benefits in kind	63,735
Funeral expenses	63,635
Other benefits in kind	100
Incapacity-related benefits	5,260,122
Cash benefits	3,226,162
Disability pension	2,015,828
Pension (employment injury)	425,290
Temporary absence from work benefits (employment injury)	100,210
Temporary absence from work benefits (accident and sickness)	351,082
Other cash benefits	333,751
Benefits in kind	2,033,959
Nursing care and home-help services	1,807,470
Rehabilitation services	3,170
Other benefits in kind	223,320
Health	41,088,386
Cash benefits	—
Benefits in kind	41,088,386
Family	6,968,733
Cash benefits	3,955,346
Family allowance	2,801,037
Maternity and parental leave	1,086,032
Other cash benefits	68,277
Benefits in kind	3,013,387
Early childhood education and care	2,325,284
Home help / Accommodation	469,137
Other benefits in kind	218,966
Active labour market programmes	770,542
Public employment services and administration	348,871
Training	52,051
Employment incentives	302,317
Sheltered and Supported employment and rehabilitation	21,646
Direct job creation	45,651
Start-up incentives	6
Unemployment	928,481
Cash benefits	928,481
Unemployment benefits and retirement allowance	928,481
Early retirement for labour market reasons	—
Housing	617,234
Cash benefits	—
Housing allowance	—
Other cash benefits	—
Benefits in kind	617,234
Housing assistance	617,234
Other benefits in kind	—
Other social policy areas	1,559,430
Cash benefits	1,428,124
Income maintenance	1,341,690
Other cash benefits	86,433
Benefits in kind	131,307
Social support	46,665
Other benefits in kind	84,641

Notes:

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

Summary Table 2 Social Benefit Balance Table, FY2015 (No. 1)

	Receipts			
	Contributions		Special taxes allocated to social security	State participation
	Insured persons	Employers		
Social Insurance:				
1. Health Insurance				
(A) Association-Kenpo	4,437,486	4,358,375	—	1,328,604
(B) Society-managed	3,910,964	4,604,882	—	36,989
2. National Health Insurance	3,449,942	—	—	3,747,939
Medical Care Service Program for Retired Employees (retabulated)	132,789	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	1,069,109	—	—	4,863,257
4. Health and Medical Services for the Aged	—	—	—	—
5. Long-term Care Insurance	2,141,719	—	—	2,218,753
6. Employees' Pension Insurance	13,918,089	13,918,089	—	9,288,230
7. Employees' Pension Funds	148,251	479,401	—	—
8. Coal Mining Pension Fund	—	1	—	—
9. National Pension	1,513,858	—	—	1,863,611
10. National Pension Fund	108,690	—	—	2,303
11. Farmers' Pension Fund	—	—	—	121,190
12. Seamen's Insurance	16,368	19,778	—	2,973
13. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	28,339	—	909
14. Mutual Aid Association of Private School Personnel	340,838	335,172	—	121,908
15. Employment Insurance	838,529	1,426,782	—	134,866
16. Workmen's Accident Compensation Insurance	—	863,831	—	205
Family Allowance:				
17. Child Allowance (Jido Teate)	—	450,169	—	1,270,514
Public Employees:				
18. National and Related Public Service Mutual Aid Association	924,523	1,164,511	—	303,039
19. Existing Associations, etc.	—	156,366	—	387
20. Local Government Employees' Mutual Aid Association	2,535,026	3,140,324	—	493
21. Yahata Mutual Aid Association, etc.	—	1	—	3,121
22. Government Employees' Accident Compensation	—	7,229	—	—
23. Local Government Employees' Accident Compensation	0	28,671	—	—
24. Public Corporation Staffs' Accident Compensation	—	5,260	—	—
25. National Public Employees' Pensions	—	11,267	—	55
26. Local Public Employees' Pensions	—	13,671	—	—
Public Health Service:				
27. Public Health	—	—	—	712,765
Public Assistance and Social Welfare:				
28. Public Assistance	—	—	—	2,814,584
29. Social Welfare	—	—	—	2,877,362
Employment Measures				
30. Employment Measures	—	—	—	117,296
War Victims:				
31. Aid for War Victims	—	—	—	438,904
Schemes other than the above	19,275	539,246	—	172,005
Local Government Expenditure on Medical Care Exclusively Financed by Local Revenue (retabulated)	—	—	—	—
Total	35,372,666	31,551,364	—	32,442,262

(Unit: Millions of yen)

Receipts						
Participation of other public authorities	Income from capital	Other receipts	Subtotal	Transfer from other schemes	Total receipts	
—	—	14,394	10,138,860	0	10,138,860	1.(A)
—	39,974	509,354	9,102,163	923	9,103,086	1.(B)
2,061,159	—	531,581	9,790,620	3,928,279	13,718,899	2.
—	—	—	132,789	443,277	576,066	
2,585,422	—	605,635	9,123,422	5,877,608	15,001,030	3.
—	—	—	—	179	179	4.
2,797,874	377	186,020	7,344,743	2,569,596	9,914,339	5.
—	—	4,938,039	42,062,447	3,186,108	45,248,555	6.
—	—	6,441	634,093	76,935	711,029	7.
—	△ 164	468	305	—	305	8.
—	—	834,297	4,211,766	19,241,801	23,453,567	9.
—	—	10	111,003	—	111,003	10.
—	8	75,290	196,487	—	196,487	11.
—	80	8,007	47,205	—	47,205	12.
—	1,500	503	31,251	—	31,251	13.
6,871	142,200	1,640	948,629	155,447	1,104,076	14.
—	2,349	29,165	2,431,691	—	2,431,691	15.
—	131,961	221,722	1,217,718	—	1,217,718	16.
769,315	—	16,391	2,506,389	—	2,506,389	17.
—	215,504	54,518	2,662,096	643,884	3,305,980	18.
—	11,546	1,195	169,494	—	169,494	19.
755,667	1,509,655	11,738	7,952,903	1,875,610	9,828,513	20.
—	2	62	3,186	—	3,186	21.
—	—	—	7,229	—	7,229	22.
—	1,544	5,041	35,256	—	35,256	23.
—	—	—	5,260	—	5,260	24.
—	—	—	11,322	—	11,322	25.
—	—	—	13,671	—	13,671	26.
147,998	—	—	860,763	—	860,763	27.
937,534	—	—	3,752,118	—	3,752,118	28.
2,917,168	—	—	5,794,530	—	5,794,530	29.
72	—	—	117,367	—	117,367	30.
—	—	—	438,904	—	438,904	31.
716,576	578	67,701	1,515,382	—	1,515,382	
676,458	—	—	676,458	—	676,458	
13,695,656	2,057,115	8,119,212	123,238,275	37,556,370	160,794,645	

Summary Table 2 Continued (No. 2)

	Expenditures			
	Benefits			
	Sickness - maternity		Employment injuries	
	Medical care	Cash benefits	Medical care	Other than medical care
Social Insurance:				
1. Health Insurance				
(A) Association-Kenpo	5,046,168	406,154	—	—
(B) Society-managed	3,769,615	363,281	—	—
2. National Health Insurance	10,039,898	78,957	—	—
Medical Care Service Program for Retired Employees (retabulated)	402,211	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	14,008,582	—	—	—
4. Health and Medical Services for the Aged	Δ 16	—	—	—
5. Long-term Care Insurance	—	—	—	—
6. Employees' Pension Insurance	—	—	—	—
7. Employees' Pension Funds	—	—	—	—
8. Coal Mining Pension Fund	—	—	—	—
9. National Pension	—	—	—	—
10. National Pension Fund	—	—	—	—
11. Farmers' Pension Fund	—	—	—	—
12. Seamen's Insurance	17,947	2,192	1,683	—
13. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	—	—	—
14. Mutual Aid Association of Private School Personnel	122,700	13,238	—	—
15. Employment Insurance	—	412,158	—	—
16. Workmen's Accident Compensation Insurance	—	—	242,304	22,445
Family Allowance:				
17. Child Allowance (Jido Teate)	—	—	—	—
Public Employees:				
18. National and Related Public Service Mutual Aid Association	240,600	28,655	—	—
19. Existing Associations, etc.	—	—	—	—
20. Local Government Employees' Mutual Aid Association	713,973	141,096	—	—
21. Yahata Mutual Aid Association, etc.	15	733	—	—
22. Government Employees' Accident Compensation	—	—	1,053	14
23. Local Government Employees' Accident Compensation	—	—	7,774	524
24. Public Corporation Staffs' Accident Compensation	—	—	138	—
25. National Public Employees' Pensions	—	—	—	—
26. Local Public Employees' Pensions	—	—	—	—
Public Health Service:				
27. Public Health	491,889	85,120	—	—
Public Assistance and Social Welfare:				
28. Public Assistance	1,785,427	433	—	—
29. Social Welfare	513,710	—	—	—
Employment Measures				
30. Employment Measures	—	—	—	—
War Victims:				
31. Aid for War Victims	129	—	—	—
Schemes other than the above	707,071	5,922	—	—
Local Government Expenditure on Medical Care Exclusively Financed by Local Revenue (retabulated)	676,458	—	—	—
Total	37,457,710	1,537,939	252,951	22,983

(Unit: Millions of yen)

Expenditure					
Benefits					
Employment injuries		Pensions	Unemployment and employment measures	Family allowances	
Cash benefits					
Pensions	Cash benefits other than pensions				
—	—	—	—	—	1.(A)
—	—	—	—	—	1.(B)
—	—	—	—	—	2.
—	—	—	—	—	
—	—	—	—	—	3.
—	—	—	—	—	4.
—	—	—	—	—	5.
—	—	23,273,398	—	—	6.
—	—	1,732,426	—	—	7.
—	—	788	—	—	8.
—	—	21,669,401	—	—	9.
—	—	179,716	—	—	10.
—	—	106,438	—	—	11.
4,138	370	—	—	—	12.
—	—	154,508	—	—	13.
—	—	296,294	—	—	14.
—	—	—	1,334,926	—	15.
433,648	163,687	—	9,302	—	16.
—	—	—	—	2,190,094	17.
3,560	—	1,538,661	—	—	18.
2,286	—	66,907	—	—	19.
—	—	4,505,877	—	—	20.
—	—	951	—	—	21.
5,376	786	—	—	—	22.
17,940	3,301	—	—	—	23.
4,803	248	—	—	—	24.
—	—	11,267	—	—	25.
—	—	13,671	—	—	26.
—	—	1,932	—	—	27.
—	—	—	—	—	28.
—	—	—	—	654,153	29.
—	—	—	14,341	—	30.
—	—	370,063	—	—	31.
—	—	552,493	75,586	—	
—	—	—	—	—	
471,752	168,392	54,474,790	1,434,156	2,844,246	

Summary Table 2 Continued (No. 3)

	Expenditure			
	Benefits			
	Long-term care		Others	
	Benefits in kind	Cash benefits	Other than medical care	Cash benefits
Social Insurance:				
1. Health Insurance				
(A) Association-Kenpo	—	—	—	1,915
(B) Society-managed	—	—	—	1,747
2. National Health Insurance	—	—	—	8,743
Medical Care Service Program for Retired Employees (retabulated)	—	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	—	—	—	38,604
4. Health and Medical Services for the Aged	—	—	—	—
5. Long-term Care Insurance	9,311,037	—	—	—
6. Employees' Pension Insurance	—	—	—	—
7. Employees' Pension Funds	—	—	—	—
8. Coal Mining Pension Fund	—	—	—	—
9. National Pension	—	—	—	—
10. National Pension Fund	—	—	—	—
11. Farmers' Pension Fund	—	—	—	—
12. Seamen's Insurance	—	—	—	128
13. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	—	—	—
14. Mutual Aid Association of Private School Personnel	—	—	—	106
15. Employment Insurance	—	2,159	3,646	—
16. Workmen's Accident Compensation Insurance	—	—	—	—
Family Allowance:				
17. Child Allowance (Jido Teate)	—	—	235,647	—
Public Employees:				
18. National and Related Public Service Mutual Aid Association	—	47	—	230
19. Existing Associations, etc.	—	—	—	—
20. Local Government Employees' Mutual Aid Association	—	502	—	739
21. Yahata Mutual Aid Association, etc.	—	—	—	—
22. Government Employees' Accident Compensation	—	—	—	—
23. Local Government Employees' Accident Compensation	—	—	—	—
24. Public Corporation Staffs' Accident Compensation	—	—	—	—
25. National Public Employees' Pensions	—	—	—	—
26. Local Public Employees' Pensions	—	—	—	—
Public Health Service:				
27. Public Health	2,421	4	19,129	80,786
Public Assistance and Social Welfare:				
28. Public Assistance	85,567	—	—	1,841,242
29. Social Welfare	39	—	4,242,547	181,696
Employment Measures				
30. Employment Measures	—	—	—	—
War Victims:				
31. Aid for War Victims	—	—	128	64,080
Schemes other than the above	3,109	—	31,301	37,407
Local Government Expenditure on Medical Care Exclusively Financed by Local Revenue (retabulated)	—	—	—	—
Total	9,402,174	2,712	4,532,397	2,257,423

(Unit: Millions of yen)

Benefits		Expenditure				
		Administrative costs	Operating loss in capital market	Others	Subtotal	
Total						
5,454,238	102,044	—	22,737	5,579,019	1.(A)	
4,134,642	136,576	—	248,507	4,519,724	1.(B)	
10,127,599	239,403	—	320,584	10,687,586	2.	
402,211	—	—	—	402,211		
14,047,187	69,404	—	444,922	14,561,513	3.	
△ 16	179	—	—	162	4.	
9,311,037	240,742	—	148,577	9,700,356	5.	
23,273,398	204,815	5,008,127	6,649	28,492,988	6.	
1,732,426	74,544	576,873	9,572	2,393,416	7.	
788	66	—	0	855	8.	
21,669,401	156,261	336,609	46,933	22,209,204	9.	
179,716	6,212	713	10,507	197,148	10.	
106,438	1,554	—	87,097	195,088	11.	
26,458	2,797	—	112	29,367	12.	
154,508	2,650	—	130	157,288	13.	
432,338	5,659	—	327	438,324	14.	
1,752,889	92,042	—	142,025	1,986,956	15.	
871,387	47,392	—	44,105	962,885	16.	
2,425,740	2,010	—	9,498	2,437,248	17.	
1,811,754	10,723	—	2,032	1,824,509	18.	
69,193	1,262	—	1	70,456	19.	
5,362,187	29,059	—	2,957	5,394,203	20.	
1,699	127	—	1,360	3,186	21.	
7,229	—	—	—	7,229	22.	
29,539	1,983	—	58	31,579	23.	
5,189	—	—	72	5,260	24.	
11,267	55	—	—	11,322	25.	
13,671	—	—	—	13,671	26.	
681,283	10,005	—	169,475	860,763	27.	
3,712,669	39,449	—	—	3,752,118	28.	
5,592,144	48,119	—	154,266	5,794,530	29.	
14,341	478	—	102,549	117,367	30.	
434,400	4,505	—	—	438,904	31.	
1,412,889	46,795	—	—	1,459,684		
676,458	—	—	—	676,458		
114,859,625	1,576,911	5,922,322	1,975,051	124,333,909		

Summary Table 2 Continued (No. 4)

(Unit: Millions of yen)

	Expenditure		Difference between receipts and expenditures (Balance of Payments)	
	Transfer to other schemes	Total expenditures		
Social Insurance:				
1. Health Insurance				
(A) Association-Kenpo	4,314,366	9,893,385	245,475	1.(A)
(B) Society-managed	3,973,491	8,493,216	609,871	1.(B)
2. National Health Insurance	2,751,356	13,438,942	279,958	2.
Medical Care Service Program for Retired Employees (retabulated)	—	402,211	173,855	
3. Medical Care System for the Elderly in the Latter Stage of Life	—	14,561,513	439,517	3.
4. Health and Medical Services for the Aged	—	162	16	4.
5. Long-term Care Insurance	—	9,700,356	213,983	5.
6. Employees' Pension Insurance	19,498,936	47,991,925	△ 2,743,370	6.
7. Employees' Pension Funds	3,449	2,396,865	△ 1,685,836	7.
8. Coal Mining Pension Fund	—	855	△ 549	8.
9. National Pension	908,460	23,117,664	335,903	9.
10. National Pension Fund	—	197,148	△ 86,145	10.
11. Farmers' Pension Fund	—	195,088	1,399	11.
12. Seamen's Insurance	13,954	43,321	3,884	12.
13. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	157,288	△ 126,037	13.
14. Mutual Aid Association of Private School Personnel	541,097	979,421	124,655	14.
15. Employment Insurance	—	1,986,956	444,735	15.
16. Workmen's Accident Compensation Insurance	14,888	977,772	239,946	16.
Family Allowance:				
17. Child Allowance (Jido Teate)	—	2,437,248	69,141	17.
Public Employees:				
18. National and Related Public Service Mutual Aid Association	1,528,199	3,352,708	△ 46,728	18.
19. Existing Associations, etc.	119,253	189,709	△ 20,215	19.
20. Local Government Employees' Mutual Aid Association	3,936,982	9,331,185	497,327	20.
21. Yahata Mutual Aid Association, etc.	—	3,186	—	21.
22. Government Employees' Accident Compensation	—	7,229	—	22.
23. Local Government Employees' Accident Compensation	—	31,579	3,677	23.
24. Public Corporation Staffs' Accident Compensation	—	5,260	—	24.
25. National Public Employees' Pensions	—	11,322	—	25.
26. Local Public Employees' Pensions	—	13,671	—	26.
Public Health Service:				
27. Public Health	—	860,763	—	27.
Public Assistance and Social Welfare:				
28. Public Assistance	—	3,752,118	—	28.
29. Social Welfare	—	5,794,530	—	29.
Employment Measures				
30. Employment Measures	—	117,367	—	30.
War Victims:				
31. Aid for War Victims	—	438,904	—	31.
Schemes other than the above				
Local Government Expenditure on Medical Care Exclusively Financed by Local Revenue (retabulated)	—	676,458	—	
Total	37,604,431	161,938,340	△ 1,143,695	

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 2015.
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 Medial Care System for the Elderly in the Latter Stage of Life.
3. The Health and Medical Services for the Aged system is already abolished and currently in charge of liquidation only.
4. Category I insured persons' contributions to Long-term Care Insurance is included in the Contributions of Long-term Care Insurance. However, Category II insured persons' contributions are included in the Contributions of the health insurance, which will then be recorded in the form of transfer to the Long-term Care Insurance ("Transfer to other schemes" and the Long-term Care Insurance's "Transfer from other schemes" within health insurance). The contributions of Category II insured persons are presented by insured persons and by employers in Table 16 of Appendix 4.
5. The revenue from the capital of the Employees' Pension Insurance and National Pension is estimated with reference to the "Annual report on investment of pension reserve fundsfor Fiscal Year 2015."
6. The amount of Employees' Pension Funds includes a portion paid by the employees' pension fund in lieu of the state.
7. National Pension includes the welfare pension and universal basic pensions.
8. Category II insured person's contributions to the National Pension are collected along with their contributions to the Employees' Pension Insurance, of which the portion for the Basic Pension is recorded in the form of transfer from the Employees' Pension Insurance to the National Pension ("Transfer to other schemes" of the Employees' Pension Insurance and "Transfer from other schemes" of the National Pension).
9. The Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association was amalgamated into Employees' Pension Insurance on April 1, 2002; however, the third tier of the original pension scheme remained in the former organization.
10. Pension payment retirement benefits established upon consolidation of mutual aid pension and Employees' Pension Insurance in October 2015, their insurance premium, and transitional long-term benefits are listed in the statement of revenues and expenses of each mutual aid association.
11. As of April 1997, short-term benefits (i.e., medical benefits) of Public Corporations Staff's Mutual Aid Associations have been transferred to Society-managed Health Insurance, and the long-term benefits (i.e., pension benefits) have been integrated into Employees' Pensions. Further, a part of the pension benefits have also been transferred to Existing Associations, etc.
12. Public Health includes public grants for the treatment of diseases such as tuberculosis.
13. The revenue and expenditure of unemployment insurance is based on the balance of the special account of unemployment insurance, and the employment measure is based on the balance of the general account.
14. Other schemes include the Relief System for Sufferers from Adverse Drug Reactions; Relief System for Sufferers from Diseases Infected from Biological Products; Small-and-Medium-sized Enterprise Retirement Allowance Mutual Aid System; Mutual Aid System for the Retirement Allowance for the Staff of Social Welfare Institutions, etc.; Employment Services for the Elderly, Persons with Disabilities, and Job Seekers; Pollution-related Health Damage Compensation System; Asbestos Health Damage Relief System; Japan Sport Council Mutual Aid Benefit; School Expense Assistance Program; Support for those Suffering from Residual Disability from Automobile Accident; Public Housing Rent Subsidy; Benefit System for Crime Victims; Disaster Victims Livelihood Recovery Support System; and Local Government Expenditure on Medical Care Exclusively Financed by Local Revenue. Refer to Table 15 (on the webpage) in Appendix 4 for the amounts of receipts and expenditure of each system.

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

Explanatory notes on items from "Social Benefit"

1. Receipts items

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

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

2. Expenditure items

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

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

3. Difference between receipts and expenditures

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

4. Correspondence with the categorical classification

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