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The Financial Statistics of Social Security in Japan

Fiscal Year 2016
(April 2016 - March 2017)



National Institute of Population and Social Security Research
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Preface

The "Financial Statistics of Social Security in Japan" is a collection of statistics compiled through the annual settlement of social security schemes for fiscal year (FY) 2016. 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 2018

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 2016

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 2016 was 119,638.4 billion yen.
- Social Expenditure increased by 1.2% in FY 2016 compared with the previous fiscal year. The percentage share of the Gross Domestic Product (GDP) was 22.19%.
- The average Social Expenditure per head of the population was 942,500 yen, and the average expenditure per household was 2,327,300 yen.

(2) Social Benefit

- The total amount of Social Benefit in FY 2016 was 116,902.7 billion yen.
- Social Benefit increased by 1.3% in FY 2016 compared with the previous fiscal year. The percentage share of the GDP was 21.68%.
- The average Social Benefit per head of the population was 921,000 yen, and the average expenditure per household was 2,274,100 yen.

Table 1 Total amount of Social Expenditure and Social Benefit

	FY2015	FY2016	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	1,182,781	1,196,384	13,604	1.2
Social Benefit	1,154,007	1,169,027	15,020	1.3

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

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

	FY2015	FY2016	Increase from the previous fiscal year
	%	%	% points
Social Expenditure			
As a percentage of GDP	22.15	22.19	0.03
As a percentage of NI	30.30	30.54	0.24
Social Benefit			
As a percentage of GDP	21.61	21.68	0.06
As a percentage of NI	29.57	29.84	0.28

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

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

	FY2015	FY2016	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Thousand	Thousand	Thousand	%
Social Expenditure				
Per person	930.6	942.5	11.9	1.3
Per household	2,313.7	2,327.3	13.5	0.6
Social Benefit				
Per person	908.0	921.0	13.0	1.4
Per household	2,257.4	2,274.1	16.6	0.7

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, 2016." The average number of people in households is based on the Ministry of Health, Labour and Welfare's "Comprehensive Survey of Living Condition 2016."

2. Social Expenditure and its international comparison

(1) Social Expenditure by policy areas

Among the nine policy areas of Social Expenditure in FY 2016, Old age was the largest component (46.6%), followed by Health (34.0%), Family (5.8%), Survivors (5.5%), Incapacity-related benefits (4.5%), Other social policy areas (1.7%), Unemployment (0.7%), Active labour market programmes (0.6%), and Housing (0.5%).

Table 4 Social Expenditure by policy area

Social Expenditure	FY2015	FY2016	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	1,182,781 (100.0)	1,196,384 (100.0)	13,604	1.2
Old age	553,793 (46.8)	557,549 (46.6)	3,756	0.7
Survivors	66,775 (5.6)	65,779 (5.5)	△ 997	△ 1.5
Incapacity-related benefits	52,601 (4.4)	53,969 (4.5)	1,368	2.6
Health	405,288 (34.3)	406,711 (34.0)	1,423	0.4
Family	65,558 (5.5)	69,747 (5.8)	4,189	6.4
Active labour market programmes	7,707 (0.7)	7,528 (0.6)	△ 179	△ 2.3
Unemployment	9,285 (0.8)	8,649 (0.7)	△ 635	△ 6.8
Housing	6,172 (0.5)	6,037 (0.5)	△ 135	△ 2.2
Other social policy areas	15,601 (1.3)	20,417 (1.7)	4,815	30.9

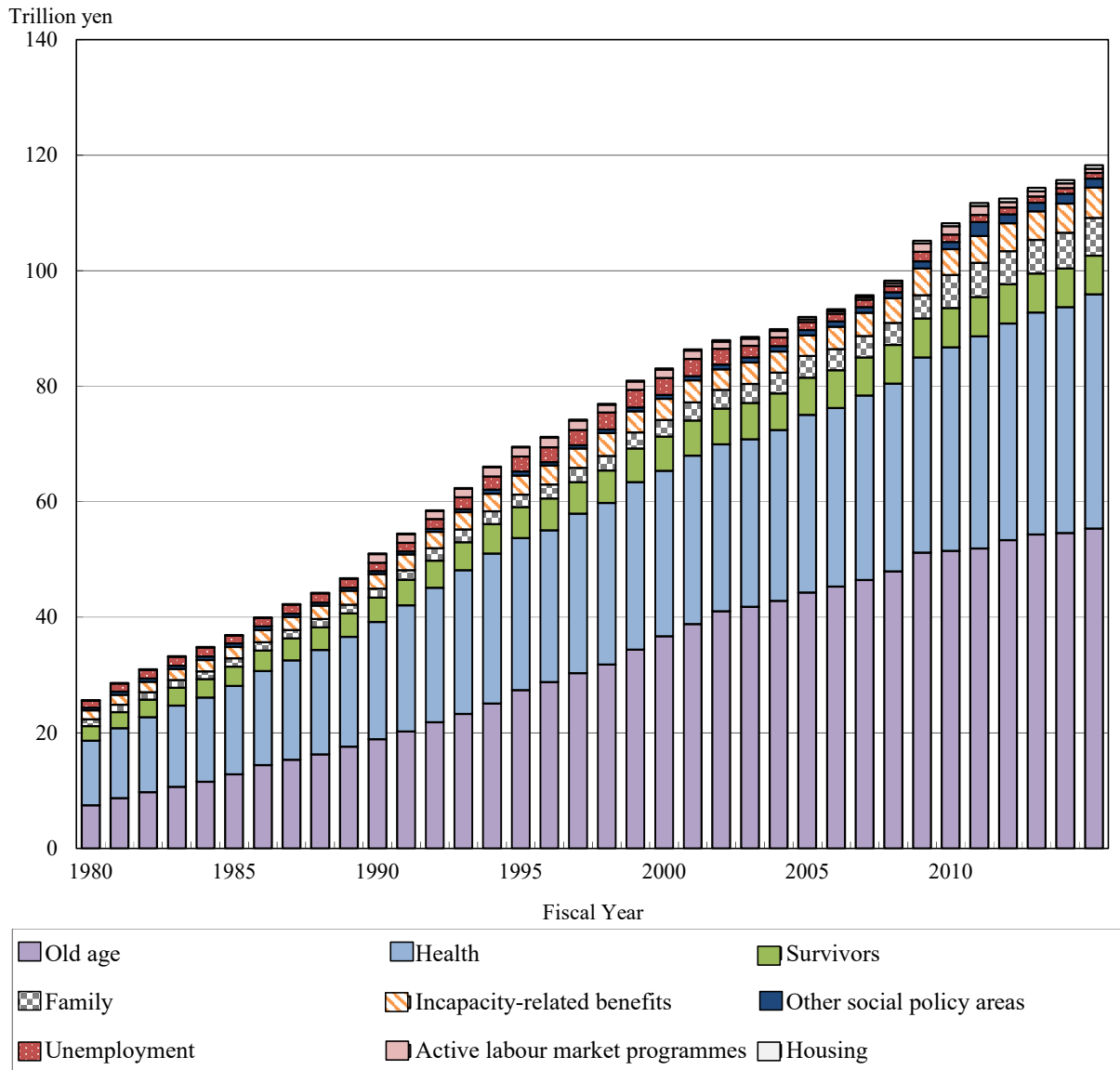
Notes:

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	22.15	22.19	0.03
Old age	10.37	10.34	△ 0.03
Survivors	1.25	1.22	△ 0.03
Incapacity-related benefits	0.99	1.00	0.02
Health	7.59	7.54	△ 0.05
Family	1.23	1.29	0.07
Active labour market programmes	0.14	0.14	△ 0.00
Unemployment	0.17	0.16	△ 0.01
Housing	0.12	0.11	△ 0.00
Other social policy areas	0.29	0.38	0.09

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 2015. 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, FY2015

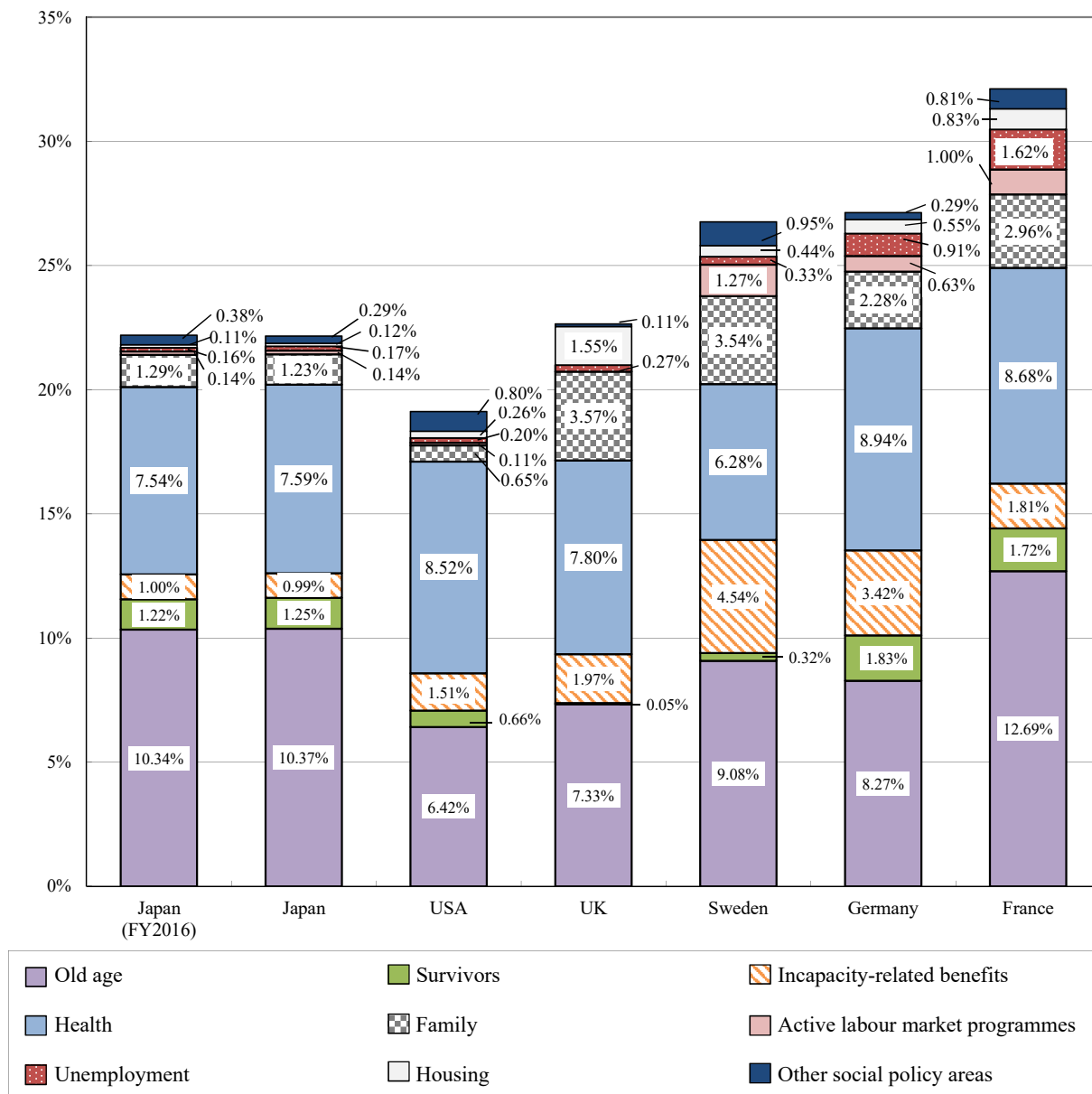
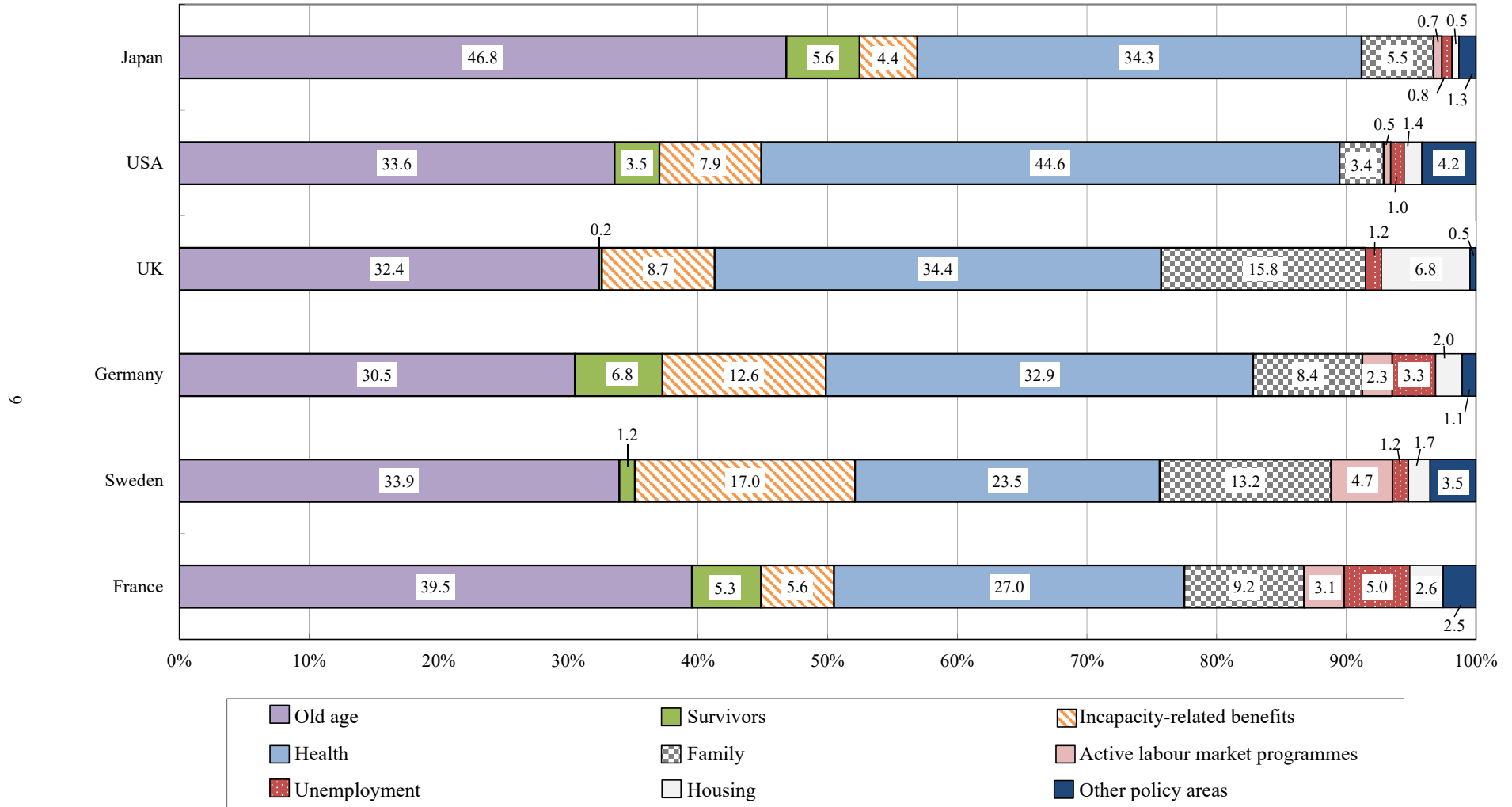


Table 6 International comparison of Social Expenditure, FY 2015

	Japan (FY2016)	Japan	USA	UK	Sweden	Germany	France
Social Expenditure							
As a percentage of GDP	22.19%	22.15%	19.12%	22.65%	26.75%	27.13%	32.12%
Reference : As a percentage of NI	30.54%	30.30%	23.83%	30.86%	41.43%	36.51%	45.48%

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 2016", while the data on other countries are based on the OECD National Accounts 2017.

Figure 3 International comparison of Social Expenditure by percentage of policy area, FY 2015



3. Social Benefit and its source of revenue

(1) Social Benefit by category

Among the three categories of Social Benefit in FY 2016, expenditure (and its share in the total amount) in Medical care was 38,396.5 billion yen (32.8%), in Pensions was 54,377.0 billion yen (46.5%), and in Welfare and others was 24,129.1 billion yen (20.6%).

Table 7 Social Benefit by category

Social Benefit	FY2015	FY2016	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Hundreds of millions of yen	Hundreds of millions of yen	Hundreds of millions of yen	%
Total	1,154,007 (100.0)	1,169,027 (100.0)	15,020	1.3
Medical care	381,592 (33.1)	383,965 (32.8)	2,373	0.6
Pensions	540,900 (46.9)	543,770 (46.5)	2,871	0.5
Welfare and others	231,515 (20.1)	241,291 (20.6)	9,776	4.2
Long-term care (retabulated)	94,049 (8.1)	96,045 (8.2)	1,996	2.1

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.

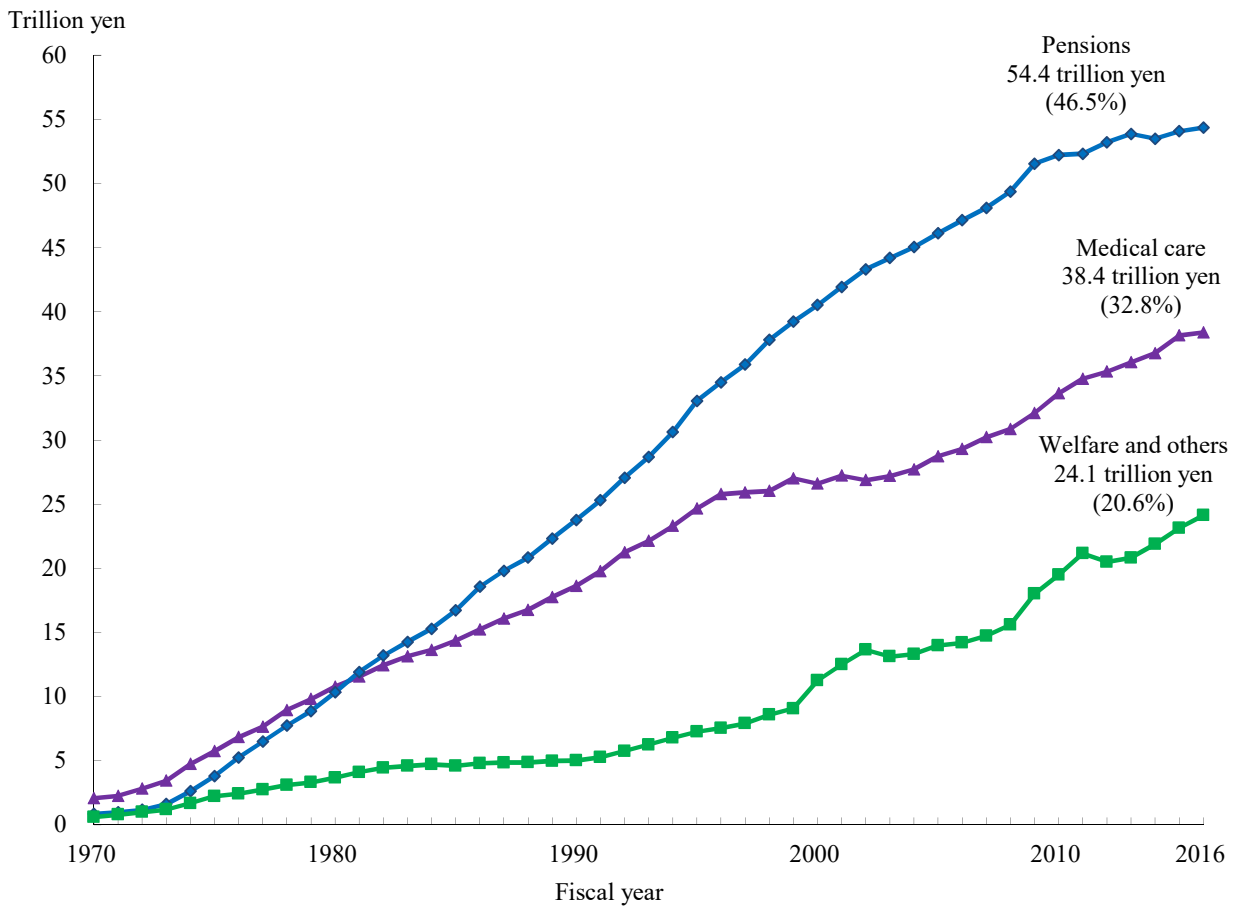
Table 8 Social Benefit by category as a percentage of GDP and NI

Social Benefit	FY2015	FY2016	Increase compared with the previous fiscal year
Total	21.61 (29.57)	21.68 (29.84)	0.06 (0.28)
Medical care	7.15 (9.78)	7.12 (9.80)	△ 0.03 (0.03)
Pensions	10.13 (13.86)	10.08 (13.88)	△ 0.05 (0.02)
Welfare and others	4.34 (5.93)	4.47 (6.16)	0.14 (0.23)
Long-term care (retabulated)	1.76 (2.41)	1.78 (2.45)	0.02 (0.04)

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 2016".

Figure 4 Social Benefit by category, FY 1970-2016



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 2016, Old age was the largest component representing 47.5% of the total amount, and Sickness and health was the second largest representing 31.4% of the total. These two functional categories account for 78.9% of the total. The expenditure in these two categories was followed by Family benefits at 5.9%, Survivors at 5.6%, Invalidity benefits at 3.7%, Social assistance and others at 3.4%, Unemployment at 1.2%, Employment injury at 0.8%, and Housing at 0.5%.

Table 9 Social Benefit by functional category

Social Benefit	FY2015	FY2016	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Hundreds of millions of yen	Hundreds of millions of yen	Hundreds of millions of yen	%
Total	1,154,007 (100.0)	1,169,027 (100.0)	15,020	1.3
Old age	552,351 (47.9)	555,820 (47.5)	3,468	0.6
Survivors	66,699 (5.8)	65,700 (5.6)	△ 999	△ 1.5
Invalidity benefits	42,159 (3.7)	43,437 (3.7)	1,278	3.0
Employment injury	9,108 (0.8)	9,023 (0.8)	△ 84	△ 0.9
Sickness and health	364,895 (31.6)	367,094 (31.4)	2,199	0.6
Family benefits	64,416 (5.6)	68,457 (5.9)	4,041	6.3
Unemployment	14,410 (1.2)	14,167 (1.2)	△ 244	△ 1.7
Housing	6,172 (0.5)	6,037 (0.5)	△ 135	△ 2.2
Social assistance and others	33,796 (2.9)	39,291 (3.4)	5,495	16.3

Notes:

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

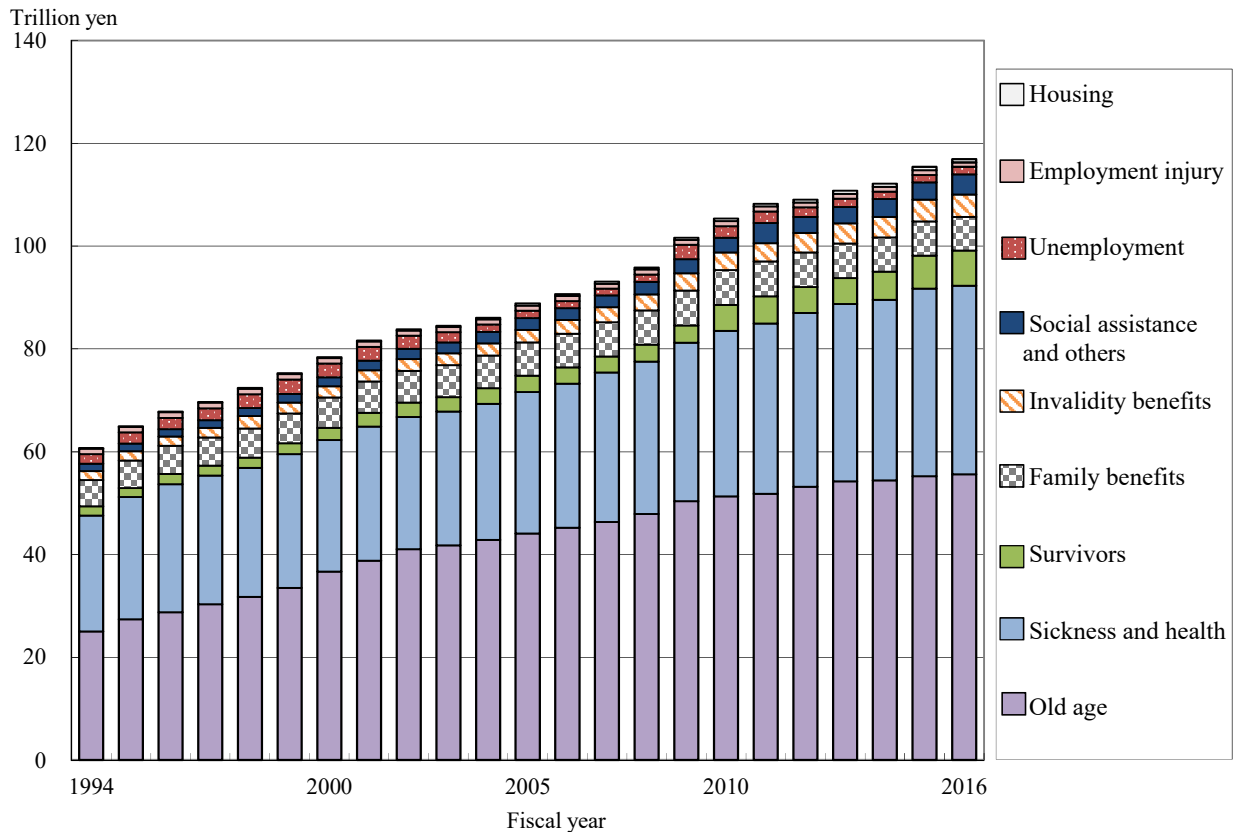
Table 10 Social Benefit by functional category as a percentage of GDP and NI

Social Benefit	FY2015	FY2016	Increase compared with the previous fiscal year
	%	%	% point
Total	21.61 (29.57)	21.68 (29.84)	0.06 (0.28)
Old age	10.35 (14.15)	10.31 (14.19)	△ 0.04 (0.04)
Survivors	1.25 (1.71)	1.22 (1.68)	△ 0.03 (△ 0.03)
Invalidity benefits	0.79 (1.08)	0.81 (1.11)	0.02 (0.03)
Employment injury	0.17 (0.23)	0.17 (0.23)	△ 0.00 (△ 0.00)
Sickness and health	6.83 (9.35)	6.81 (9.37)	△ 0.03 (0.02)
Family benefits	1.21 (1.65)	1.27 (1.75)	0.06 (0.10)
Unemployment	0.27 (0.37)	0.26 (0.36)	△ 0.01 (△ 0.01)
Housing	0.12 (0.16)	0.11 (0.15)	△ 0.00 (△ 0.00)
Social assistance and others	0.63 (0.87)	0.73 (1.00)	0.10 (0.14)

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 2016".

Figure 5 Social Benefit by functional category, FY 1994-2016



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

(3) Social Security Revenue

Social Security Revenue in FY 2016 amounted to 134,917.7 billion yen, which was a 9.0% decrease from the previous fiscal year. Among different sources of Social Security Revenue, Social Insurance accounts for 51.1%, Taxes for 35.4%, and Other receipts for 13.6% of the total.

Table 11 Social Security Revenue by source

Social Security Revenue	FY2015	FY2016	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	1,238,084 (100.0)	1,349,177 (100.0)	111,093	9.0
Social Insurance	669,240 (54.1)	688,875 (51.1)	19,635	2.9
Contribution from insured persons	353,727 (28.6)	364,949 (27.0)	11,222	3.2
Contribution from employers	315,514 (25.5)	323,926 (24.0)	8,413	2.7
Taxes	467,142 (37.7)	477,480 (35.4)	10,339	2.2
State contribution	325,139 (26.3)	331,906 (24.6)	6,767	2.1
Other public contribution	142,002 (11.5)	145,575 (10.8)	3,572	2.5
Other receipts	101,702 (8.2)	182,822 (13.6)	81,120	79.8
Income from capital	20,571 (1.7)	103,224 (7.7)	82,654	401.8
Others	81,132 (6.6)	79,597 (5.9)	△ 1,534	△ 1.9

Notes:

1. Figures in parentheses represent the ratio to the total revenue.
2. Tax is the sum of state contribution and other public contribution. Other public contribution are borne by local governments that is obliged by national social security schemes. However, mandatory expenses that have been converted into general revenue, only the public nursery school expenses are included. Expenses of social security programs which local governments run independently are not included in the Financial Statistics of Social Security, except medical expenditure of local governments under their own policies.
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, FY2016

(Unit: Millions of yen)

	Social Expenditure
Total	119,638,449
Old age	55,754,869
Cash benefits	46,064,430
Normal retirement pension	45,447,826
Early retirement pension	—
Other cash benefits	616,604
Benefits in kind	9,690,439
Nursing care and home-help services	9,606,704
Other benefits in kind	83,734
Survivors	6,577,856
Cash benefits	6,512,937
Survivor's pension	6,457,261
Other cash benefits	55,675
Benefits in kind	64,920
Funeral expenses	64,819
Other benefits in kind	100
Incapacity-related benefits	5,396,921
Cash benefits	3,259,540
Disability pension	2,048,485
Pension (employment injury)	420,517
Temporary absence from work benefits (employment injury)	98,097
Temporary absence from work benefits (accident and sickness)	367,084
Other cash benefits	325,357
Benefits in kind	2,137,381
Nursing care and home-help services	1,908,195
Rehabilitation services	3,278
Other benefits in kind	225,907
Health	40,671,054
Cash benefits	—
Benefits in kind	40,671,054
Family	6,974,663
Cash benefits	3,526,024
Family allowance	2,805,182
Maternity and parental leave	678,347
Other cash benefits	42,494
Benefits in kind	3,448,639
Early childhood education and care	2,626,505
Home help / Accommodation	543,674
Other benefits in kind	278,460
Active labour market programmes	752,793
Public employment services and administration	345,145
Training	59,845
Employment incentives	308,358
Sheltered and Supported employment and rehabilitation	26,246
Direct job creation	13,198
Start-up incentives	—
Unemployment	864,941
Cash benefits	864,941
Unemployment benefits and retirement allowance	864,941
Early retirement for labour market reasons	—
Housing	603,691
Cash benefits	—
Housing allowance	—
Other cash benefits	—
Benefits in kind	603,691
Housing assistance	603,691
Other benefits in kind	—
Other social policy areas	2,041,662
Cash benefits	1,756,470
Income maintenance	1,678,007
Other cash benefits	78,464
Benefits in kind	285,192
Social support	183,140
Other benefits in kind	102,052

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

Summary Table 2 Social Benefit Balance Table, FY2016 (No. 1)

	Receipts			
	Contributions		Special taxes allocated to social security	State participation
	Insured persons	Employers		
Social Insurance:				
1. Health Insurance				
(A) Association-Kenpo	4,638,959	4,562,869	—	1,345,462
(B) Society-managed	4,013,737	4,706,564	—	42,160
2. National Health Insurance	3,403,121	—	—	3,689,851
Medical Care Service Program for Retired Employees (retabulated)	83,599	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	1,129,954	—	—	4,919,104
4. Health and Medical Services for the Aged	—	—	—	—
5. Long-term Care Insurance	2,198,966	—	—	2,290,836
6. Employees' Pension Insurance	14,737,688	14,737,688	—	9,302,987
7. Employees' Pension Funds	63,789	242,300	—	—
8. Coal Mining Pension Fund	—	1	—	—
9. National Pension	1,506,945	—	—	2,047,381
10. National Pension Fund	105,122	—	—	2,539
11. Farmers' Pension Fund	—	—	—	120,285
12. Seamen's Insurance	16,665	20,141	—	3,000
13. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	28,075	—	273
14. Mutual Aid Association of Private School Personnel	367,629	361,778	—	124,382
15. Employment Insurance	687,276	1,203,778	—	129,835
16. Workmen's Accident Compensation Insurance	—	872,309	—	192
Family Allowance:				
17. Child Allowance (Jido Teate)	—	535,290	—	1,252,115
Public Employees:				
18. National and Related Public Service Mutual Aid Association	962,705	1,191,555	—	315,676
19. Existing Associations, etc.	—	132,689	—	368
20. Local Government Employees' Mutual Aid Association	2,643,300	3,169,921	—	1,036
21. Yahata Mutual Aid Association, etc.	—	1	—	2,926
22. Government Employees' Accident Compensation	—	7,303	—	—
23. Local Government Employees' Accident Compensation	0	29,297	—	—
24. Public Corporation Staffs' Accident Compensation	—	5,225	—	—
25. National Public Employees' Pensions	—	9,779	—	36
26. Local Public Employees' Pensions	—	11,663	—	—
Public Health Service:				
27. Public Health	—	—	—	597,646
Public Assistance and Social Welfare:				
28. Public Assistance	—	—	—	2,816,763
29. Social Welfare	—	—	—	3,552,213
Employment Measures				
30. Employment Measures	—	—	—	39,274
War Victims:				
31. Aid for War Victims	—	—	—	372,154
Schemes other than the above	19,018	564,405	—	222,071
Local Government Expenditure on Medical Care Exclusively Financed by Local Revenue (retabulated)	—	—	—	—
Total	36,494,874	32,392,632	—	33,190,565

(Unit: Millions of yen)

Receipts						
Participation of other public authorities	Income from capital	Other receipts	Subtotal	Transfer from other schemes	Total receipts	
—	—	18,890	10,566,180	0	10,566,180	1.(A)
—	34,168	512,760	9,309,388	116	9,309,503	1.(B)
1,991,385	—	461,200	9,545,557	3,846,626	13,392,183	2.
—	—	—	83,599	318,994	402,593	
2,681,715	—	525,957	9,256,730	5,945,570	15,202,301	3.
—	—	—	—	140	140	4.
2,861,217	405	221,534	7,572,958	2,632,972	10,205,931	5.
—	7,407,589	4,575,361	50,761,314	5,482,205	56,243,520	6.
—	934,248	2,394	1,242,731	49,382	1,292,113	7.
—	649	8	658	—	658	8.
—	490,337	952,322	4,996,985	19,544,275	24,541,259	9.
—	225,824	8	333,492	—	333,492	10.
—	6	60,418	180,708	—	180,708	11.
—	281	1,850	41,938	5,798	47,736	12.
—	1,151	264	29,762	—	29,762	13.
7,033	86,534	1,376	948,733	300,744	1,249,476	14.
—	700	194,379	2,215,966	—	2,215,966	15.
—	130,492	218,476	1,221,470	—	1,221,470	16.
787,774	—	47,384	2,622,563	—	2,622,563	17.
—	173,897	53,139	2,696,973	1,157,553	3,854,526	18.
—	31,980	988	166,025	—	166,025	19.
707,234	802,366	6,037	7,329,895	3,575,140	10,905,035	20.
—	0	49	2,976	—	2,976	21.
—	—	—	7,303	—	7,303	22.
—	1,334	5,370	36,001	—	36,001	23.
—	—	—	5,225	—	5,225	24.
—	—	—	9,815	—	9,815	25.
—	—	—	11,663	—	11,663	26.
152,260	—	—	749,907	—	749,907	27.
938,271	—	—	3,755,034	—	3,755,034	28.
3,193,616	—	—	6,745,829	—	6,745,829	29.
70	—	—	39,344	—	39,344	30.
—	—	—	372,154	—	372,154	31.
1,236,888	472	99,580	2,142,434	—	2,142,434	
688,897	—	—	688,897	—	688,897	
14,557,464	10,322,433	7,959,744	134,917,712	42,540,523	177,458,235	

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	5,387,116	249,926	—	—
(B) Society-managed	3,974,797	218,143	—	—
2. National Health Insurance	9,807,813	12,673	—	—
Medical Care Service Program for Retired Employees (retabulated)	259,777	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	14,220,759	—	—	—
4. Health and Medical Services for the Aged	—	—	—	—
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	18,845	1,969	1,786	—
13. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	—	—	—
14. Mutual Aid Association of Private School Personnel	132,632	7,301	—	—
15. Employment Insurance	—	450,117	—	—
16. Workmen's Accident Compensation Insurance	—	—	243,966	22,142
Family Allowance:				
17. Child Allowance (Jido Teate)	—	—	—	—
Public Employees:				
18. National and Related Public Service Mutual Aid Association	255,960	13,047	—	—
19. Existing Associations, etc.	—	—	—	—
20. Local Government Employees' Mutual Aid Association	786,310	99,886	—	—
21. Yahata Mutual Aid Association, etc.	12	625	—	—
22. Government Employees' Accident Compensation	—	—	1,248	18
23. Local Government Employees' Accident Compensation	—	—	8,013	388
24. Public Corporation Staffs' Accident Compensation	—	—	111	—
25. National Public Employees' Pensions	—	—	—	—
26. Local Public Employees' Pensions	—	—	—	—
Public Health Service:				
27. Public Health	487,517	81,748	—	—
Public Assistance and Social Welfare:				
28. Public Assistance	1,816,467	386	—	—
29. Social Welfare	534,127	—	—	—
Employment Measures				
30. Employment Measures	—	—	—	—
War Victims:				
31. Aid for War Victims	110	—	—	—
Schemes other than the above	718,918	5,855	—	—
Local Government Expenditure on Medical Care Exclusively Financed by Local Revenue (retabulated)	688,897	—	—	—
Total	38,141,384	1,141,676	255,124	22,547

(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.
—	—	23,340,893	—	—	6.
—	—	1,279,865	—	—	7.
—	—	737	—	—	8.
—	—	22,322,933	—	—	9.
—	—	182,910	—	—	10.
—	—	100,320	—	—	11.
3,985	454	—	—	—	12.
—	—	9,011	—	—	13.
—	—	303,384	—	—	14.
—	—	—	1,317,308	—	15.
388,620	200,583	—	8,569	—	16.
—	—	—	—	2,161,686	17.
3,517	—	1,521,370	—	—	18.
2,097	—	67,053	—	—	19.
—	—	4,444,468	—	—	20.
—	—	823	—	—	21.
5,045	992	—	—	—	22.
16,296	3,835	—	—	—	23.
3,530	1,510	—	—	—	24.
—	—	9,779	—	—	25.
—	—	11,663	—	—	26.
—	—	2,024	—	—	27.
—	—	—	—	—	28.
—	—	—	—	641,316	29.
—	—	—	7,686	—	30.
—	—	320,163	—	—	31.
—	—	36,528	76,437	—	
—	—	—	—	—	
423,090	207,374	53,953,925	1,410,001	2,803,003	

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	—	—	—	1,918
(B) Society-managed	—	—	—	1,714
2. National Health Insurance	—	—	—	8,498
Medical Care Service Program for Retired Employees (retabulated)	—	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	—	—	—	39,798
4. Health and Medical Services for the Aged	—	—	—	—
5. Long-term Care Insurance	9,507,521	—	—	—
6. Employees' Pension Insurance	—	—	—	23,068
7. Employees' Pension Funds	—	—	—	43,707
8. Coal Mining Pension Fund	—	—	—	2
9. National Pension	—	—	—	3,566
10. National Pension Fund	—	—	—	13,213
11. Farmers' Pension Fund	—	—	—	220
12. Seamen's Insurance	—	—	—	147
13. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	—	—	24,915
14. Mutual Aid Association of Private School Personnel	—	—	—	761
15. Employment Insurance	—	3,032	3,067	—
16. Workmen's Accident Compensation Insurance	—	—	—	—
Family Allowance:				
17. Child Allowance (Jido Teate)	—	—	342,174	—
Public Employees:				
18. National and Related Public Service Mutual Aid Association	—	55	—	1,366
19. Existing Associations, etc.	—	—	—	1
20. Local Government Employees' Mutual Aid Association	—	581	—	3,397
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	2,499	4	16,823	76,193
Public Assistance and Social Welfare:				
28. Public Assistance	87,699	—	—	1,810,739
29. Social Welfare	—	—	4,796,827	539,713
Employment Measures				
30. Employment Measures	—	—	—	—
War Victims:				
31. Aid for War Victims	—	—	146	48,001
Schemes other than the above	3,122	—	570,996	569,055
Local Government Expenditure on Medical Care Exclusively Financed by Local Revenue (retabulated)	—	—	—	—
Total	9,600,841	3,673	5,730,034	3,209,992

(Unit: Millions of yen)

Benefits		Expenditure				
		Administrative costs	Operating loss in capital market	Others	Subtotal	
Total						
5,638,960	108,314	—	8,054	5,755,329	1.(A)	
4,194,654	138,216	—	242,866	4,575,735	1.(B)	
9,828,984	239,779	—	255,051	10,323,813	2.	
259,777	—	—	—	259,777		
14,260,557	71,996	—	369,043	14,701,596	3.	
—	140	—	—	140	4.	
9,507,521	239,859	—	211,301	9,958,681	5.	
23,363,962	198,606	—	11,367	23,573,934	6.	
1,323,572	45,650	—	4,224	1,373,446	7.	
739	61	—	69	869	8.	
22,326,498	148,101	—	53,743	22,528,343	9.	
196,123	6,310	—	10,951	213,385	10.	
100,540	1,456	—	80,382	182,379	11.	
27,187	2,726	—	127	30,040	12.	
33,925	2,260	—	70	36,256	13.	
444,078	6,406	—	93	450,577	14.	
1,773,525	91,294	—	91,001	1,955,820	15.	
863,879	49,263	—	57,771	970,914	16.	
2,503,860	1,995	—	24,905	2,530,761	17.	
1,795,316	10,002	—	1,947	1,807,264	18.	
69,151	1,168	—	2	70,321	19.	
5,334,643	29,403	—	3,697	5,367,743	20.	
1,461	121	—	1,394	2,976	21.	
7,303	—	—	—	7,303	22.	
28,532	2,030	—	55	30,617	23.	
5,150	—	—	75	5,225	24.	
9,779	36	—	—	9,815	25.	
11,663	—	—	—	11,663	26.	
666,808	8,715	—	74,384	749,907	27.	
3,715,290	39,744	—	—	3,755,034	28.	
6,511,984	64,293	—	169,553	6,745,829	29.	
7,686	153	—	31,505	39,344	30.	
368,420	3,733	—	—	372,154	31.	
1,980,912	47,040	—	—	2,027,951		
688,897	—	—	—	688,897		
116,902,662	1,558,871	—	1,703,631	120,165,164		

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	4,318,117	10,073,446	492,734	1.(A)
(B) Society-managed	4,017,501	8,593,237	716,267	1.(B)
2. National Health Insurance	2,624,222	12,948,035	444,148	2.
Medical Care Service Program for Retired Employees (retabulated)	—	259,777	142,816	
3. Medical Care System for the Elderly in the Latter Stage of Life	—	14,701,596	500,705	3.
4. Health and Medical Services for the Aged	—	140	—	4.
5. Long-term Care Insurance	—	9,958,681	247,250	5.
6. Employees' Pension Insurance	22,165,336	45,739,270	10,504,249	6.
7. Employees' Pension Funds	2,323	1,375,768	△ 83,655	7.
8. Coal Mining Pension Fund	—	869	△ 211	8.
9. National Pension	929,788	23,458,131	1,083,128	9.
10. National Pension Fund	—	213,385	120,107	10.
11. Farmers' Pension Fund	—	182,379	△ 1,671	11.
12. Seamen's Insurance	13,029	43,069	4,667	12.
13. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	36,256	△ 6,494	13.
14. Mutual Aid Association of Private School Personnel	700,588	1,151,166	98,311	14.
15. Employment Insurance	—	1,955,820	260,146	15.
16. Workmen's Accident Compensation Insurance	14,212	985,126	236,344	16.
Family Allowance:				
17. Child Allowance (Jido Teate)	—	2,530,761	91,802	17.
Public Employees:				
18. National and Related Public Service Mutual Aid Association	2,075,557	3,882,821	△ 28,296	18.
19. Existing Associations, etc.	95,948	166,269	△ 244	19.
20. Local Government Employees' Mutual Aid Association	5,503,199	10,870,943	34,092	20.
21. Yahata Mutual Aid Association, etc.	—	2,976	△ 0	21.
22. Government Employees' Accident Compensation	—	7,303	—	22.
23. Local Government Employees' Accident Compensation	—	30,617	5,385	23.
24. Public Corporation Staffs' Accident Compensation	—	5,225	—	24.
25. National Public Employees' Pensions	—	9,815	—	25.
26. Local Public Employees' Pensions	—	11,663	—	26.
Public Health Service:				
27. Public Health	—	749,907	—	27.
Public Assistance and Social Welfare:				
28. Public Assistance	—	3,755,034	—	28.
29. Social Welfare	—	6,745,829	—	29.
Employment Measures				
30. Employment Measures	—	39,344	—	30.
War Victims:				
31. Aid for War Victims	—	372,154	—	31.
Schemes other than the above				
Local Government Expenditure on Medical Care Exclusively Financed by Local Revenue (retabulated)	—	688,897	—	
Total	42,459,821	162,624,986	14,833,250	

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 2016.
2. Among the sources of revenue of the Medical Care System for the Elderly in the Latter Stage of Life, the support coverage of this system is recorded as "Transfer to other systems" of the health insurance, and its receipt is included as a part of the "Transfer from other schemes" of the Medical Care System for the Elderly in the Latter Stage of Life.
3. The Health and Medical Services for the Aged system is already abolished and currently in charge of liquidation only.
4. Category I insured persons' contributions to Long-term Care Insurance is included in the Contributions of Long-term Care Insurance. However, Category II insured persons' contributions are included in the Contributions of the health insurance, which will then be recorded in the form of transfer to the Long-term Care Insurance ("Transfer to other schemes" and the Long-term Care Insurance's "Transfer from other schemes" within health insurance). The contributions of Category II insured persons are presented by insured persons and by employers in Table 16 of Appendix 4.
5. The revenue from the capital of the Employees' Pension Insurance and National Pension is estimated with reference to the "Annual report on investment of pension reserve funds for Fiscal Year 2016."
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/Pre-primary Education; Support for those Suffering from Residual Disability from Automobile Accident; Miscellaneous expenses for measures against housing problems; 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."