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# **The Financial Statistics of Social Security in Japan**

**Fiscal Year 2017  
(April 2017 - March 2018)**



**National Institute of Population and Social Security Research  
TOKYO JAPAN 2019**

## **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) 2017. 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 2019

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 standards<sup>1</sup>

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

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<sup>1</sup> 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 standards<sup>2</sup>**

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

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<sup>2</sup> 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 2017**

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 2017 was 124,183.7 billion yen.
- Social Expenditure increased by 1.6% in FY 2017 compared with the previous fiscal year. The percentage share of the Gross Domestic Product (GDP) was 22.69%.
- The average Social Expenditure per head of the population was 980,100 yen, and the average expenditure per household was 2,424,500 yen.

### (2) Social Benefit

- The total amount of Social Benefit in FY 2017 was 120,244.3 billion yen.
- Social Benefit increased by 1.6% in FY 2017 compared with the previous fiscal year. The percentage share of the GDP was 21.97%.
- The average Social Benefit per head of the population was 949,000 yen, and the average expenditure per household was 2,347,600 yen.

Table 1 Total amount of Social Expenditure and Social Benefit

	FY2016	FY2017	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	1,222,115	1,241,837	19,722	1.6
Social Benefit	1,184,089	1,202,443	18,353	1.6

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

	FY2016	FY2017	Increase from the previous fiscal year
	%	%	% points
Social Expenditure			
As a percentage of GDP	22.77	22.69	△ 0.08
As a percentage of NI	31.24	30.72	△ 0.52
Social Benefit			
As a percentage of GDP	22.06	21.97	△ 0.09
As a percentage of NI	30.27	29.75	△ 0.52

Source: GDP and national income (NI) are based on the Cabinet Office's "Annual Report on National Accounts for FY 2017."

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

	FY2016	FY2017	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Thousand	Thousand	Thousand	%
Social Expenditure				
Per person	962.8	980.1	17.3	1.8
Per household	2,377.3	2,424.5	47.2	2.0
Social Benefit				
Per person	932.8	949.0	16.2	1.7
Per household	2,303.4	2,347.6	44.3	1.9

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, 2017." The average number of people in households is based on the Ministry of Health, Labour and Welfare's "Comprehensive Survey of Living Condition 2017."

## 2. Social Expenditure and its international comparison

### (1) Social Expenditure by policy areas

Among the nine policy areas of Social Expenditure in FY 2017, Old age was the largest component (45.9%), followed by Health (33.7%), Family (7.0%), Survivors (5.3%), Incapacity-related benefits (4.7%), Other social policy areas (1.6%), Unemployment (0.7%), Active labour market programmes (0.7%), and Housing (0.5%).

Table 4 Social Expenditure by policy area

Social Expenditure	FY2016	FY2017	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	1,222,115 (100.0)	1,241,837 (100.0)	19,722	1.6
Old age	560,869 (45.9)	569,399 (45.9)	8,530	1.5
Survivors	65,791 (5.4)	65,616 (5.3)	△ 175	△ 0.3
Incapacity-related benefits	56,980 (4.7)	58,923 (4.7)	1,943	3.4
Health	411,699 (33.7)	418,713 (33.7)	7,015	1.7
Family	80,718 (6.6)	86,601 (7.0)	5,882	7.3
Active labour market programmes	7,841 (0.6)	8,141 (0.7)	300	3.8
Unemployment	8,649 (0.7)	8,430 (0.7)	△ 219	△ 2.5
Housing	6,093 (0.5)	6,131 (0.5)	38	0.6
Other social policy areas	23,475 (1.9)	19,881 (1.6)	△ 3,593	△ 15.3

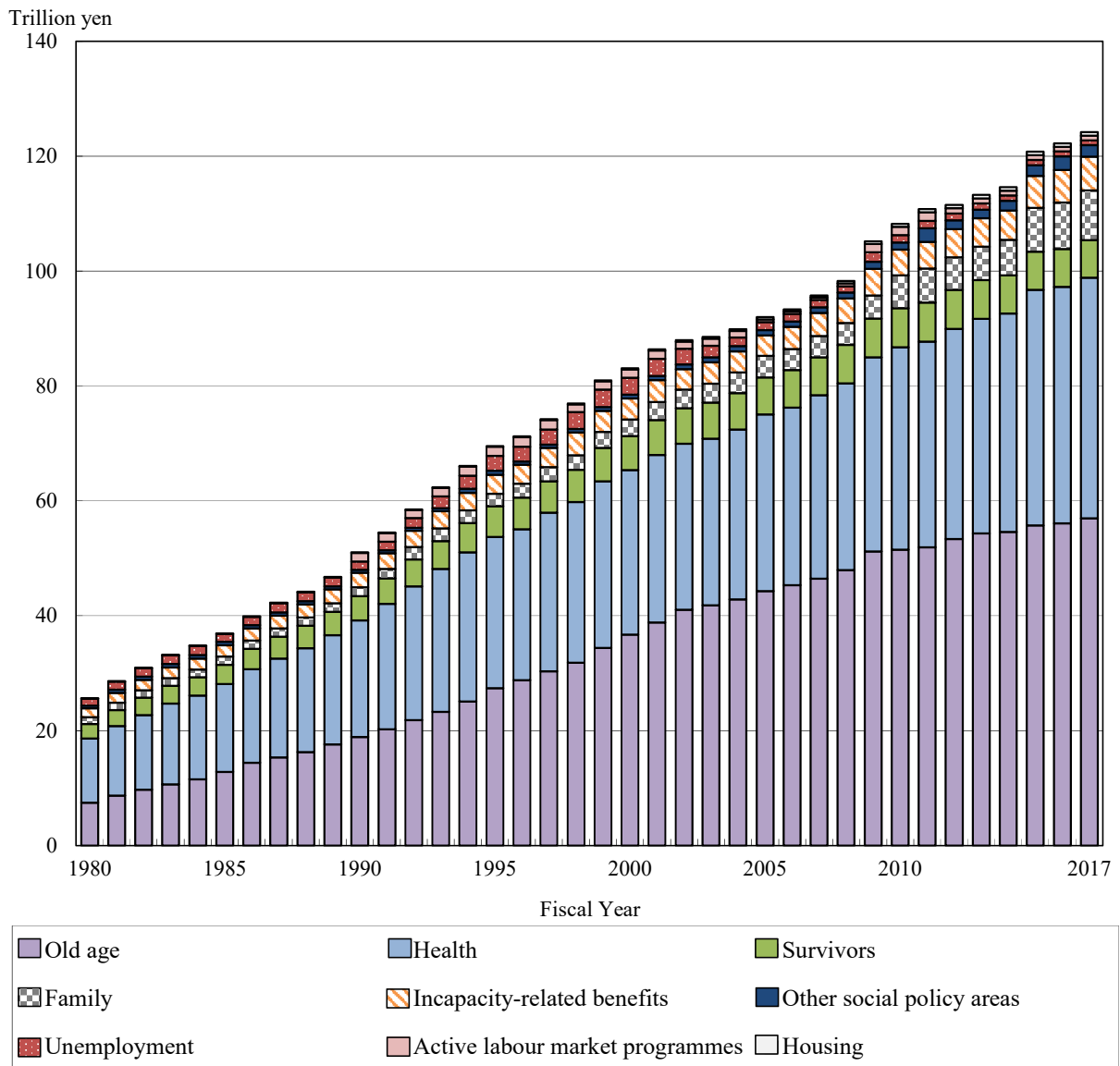
Notes:

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	FY2016	FY2017	Increase from the previous fiscal year
	%	%	% point
Total	22.77	22.69	△ 0.08
Old age	10.45	10.40	△ 0.05
Survivors	1.23	1.20	△ 0.03
Incapacity-related benefits	1.06	1.08	0.01
Health	7.67	7.65	△ 0.02
Family	1.50	1.58	0.08
Active labour market programmes	0.15	0.15	0.00
Unemployment	0.16	0.15	△ 0.01
Housing	0.11	0.11	△ 0.00
Other social policy areas	0.44	0.36	△ 0.07

Figure 1 Trends of Social Expenditure by policy area in Japan



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

(2) International comparison of Social Expenditure

Figure 2 and Table 6 show the ratios of Social Expenditure to GDP among six developed countries in FY 2015. These indicate that Social Expenditure in Japan is much the same with the UK, but smaller than the France, Germany, Sweden, and USA.

Figure 2 International comparison of Social Expenditure by policy area as a percentage of GDP, FY2015

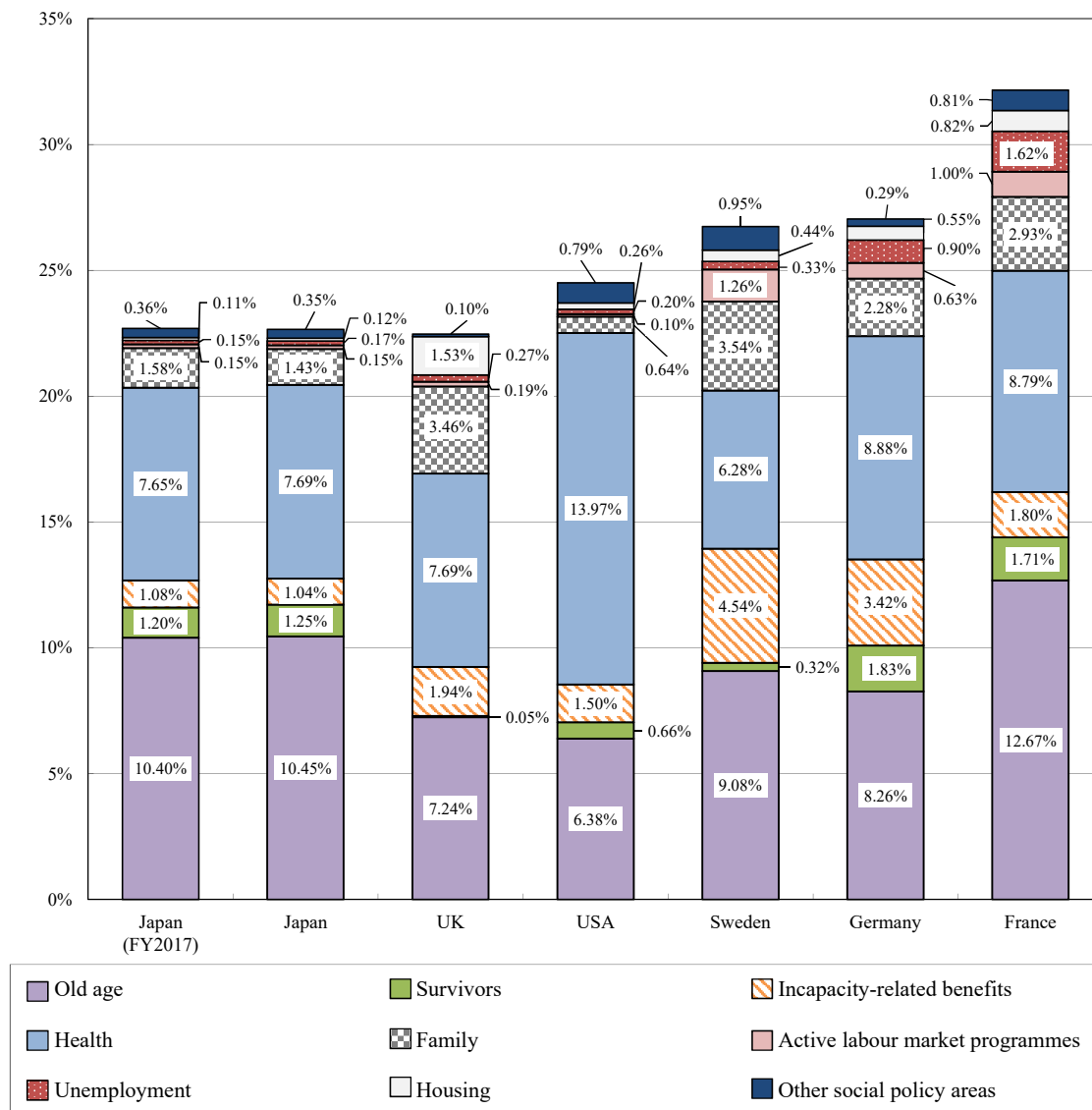


Table 6 International comparison of Social Expenditure, FY 2015

	Japan (FY2017)	Japan	UK	USA	Sweden	Germany	France
Social Expenditure As a percentage of GDP	22.69%	22.66%	22.47%	24.50%	26.74%	27.04%	32.16%
Reference : As a percentage of NI	30.72%	30.96%	30.67%	30.61%	41.49%	36.20%	45.10%

Note: In the U.S., with the adoption of the Patient Protection and Affordable Care Act in 2010, it became mandatory for all citizens to have health insurance, resulting in a change in the classification of private health insurance expenditure, from Voluntary Private Expenditure to Mandatory Private Expenditure, on the Social Expenditure database. Therefore, Social Expenditure as a percentage of GDP was changed from 19.12%, as reported in the Financial Statistics of Social Security in Japan FY 2016, to 24.50%.

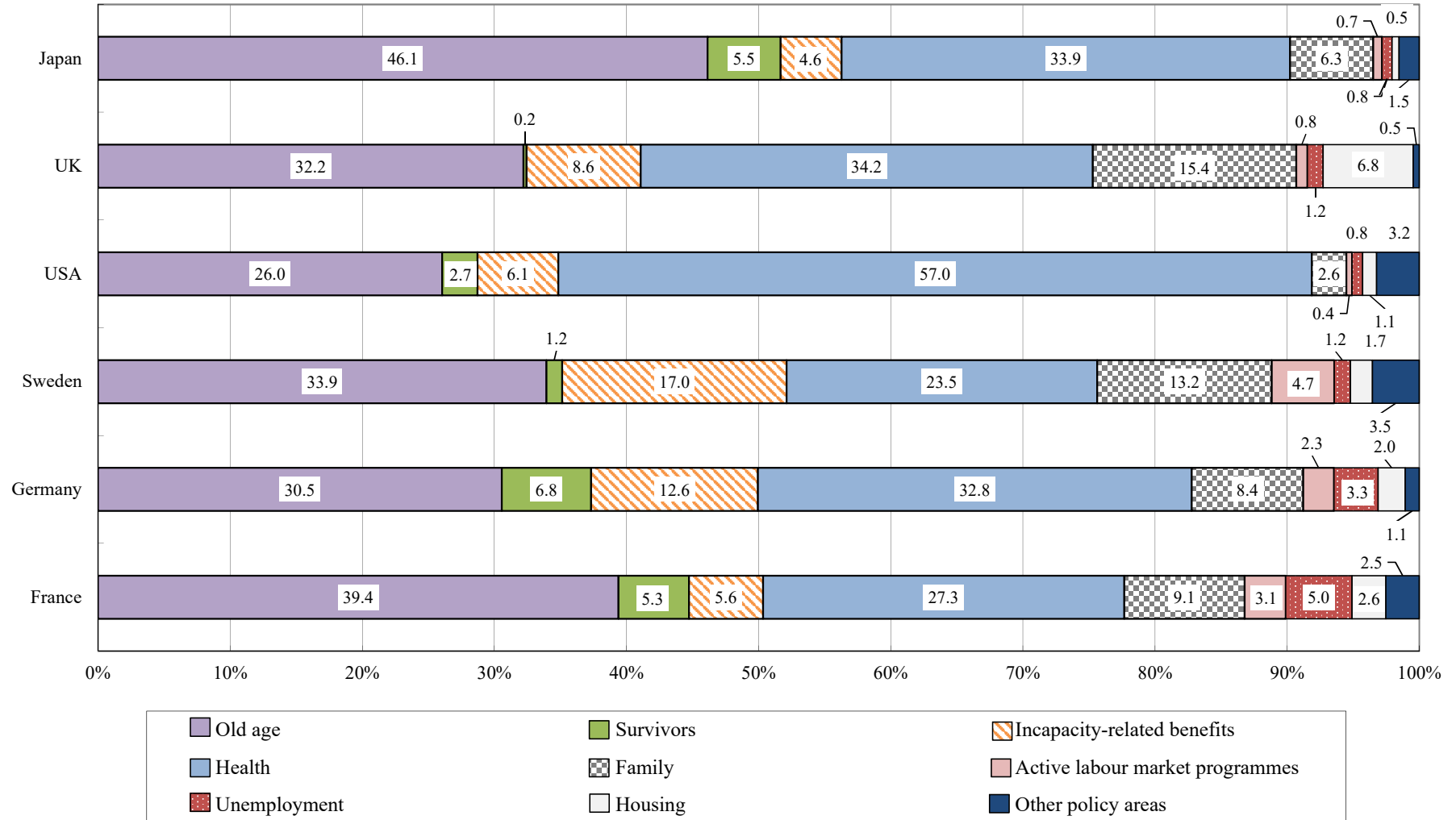
Source: Social Expenditure for OECD countries except Japan is based on the OECD Social Expenditure database. (Downloaded on 24th May 2019)

GDP and NI data on Japan are based on the Cabinet Office's "Annual Report on National Accounts for FY 2017", while the data on other countries are based on the OECD Annual National Accounts Database. (Downloaded on 24th May 2019)

Calculated by IPSS.

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

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### 3. Social Benefit and its source of revenue

#### (1) Social Benefit by category

Among the three categories of Social Benefit in FY 2017, expenditure (and its share in the total amount) in Medical care was 39,419.5 billion yen (32.8%), in Pensions was 54,834.9 billion yen (45.6%), and in Welfare and others was 25,989.8 billion yen (21.6%).

Table 7 Social Benefit by category

Social Benefit	FY2016	FY2017	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	1,184,089 (100.0)	1,202,443 (100.0)	18,353	1.6
Medical care	388,128 (32.8)	394,195 (32.8)	6,068	1.6
Pensions	543,800 (45.9)	548,349 (45.6)	4,550	0.8
Welfare and others	252,162 (21.3)	259,898 (21.6)	7,736	3.1
Long-term care (retabulated)	97,063 (8.2)	101,016 (8.4)	3,953	4.1

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.

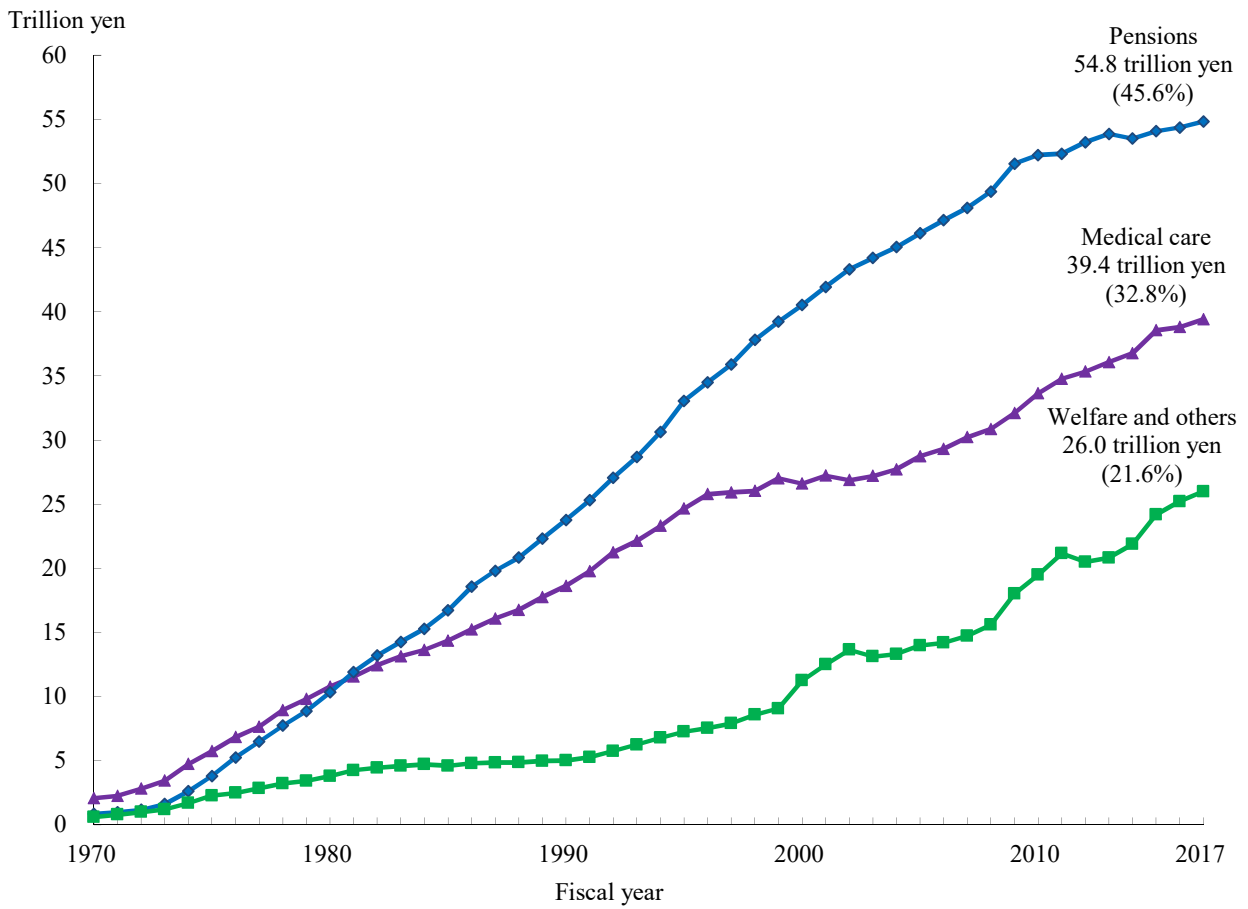
Table 8 Social Benefit by category as a percentage of GDP and NI

Social Benefit	FY2016	FY2017	Increase compared with the previous fiscal year
	%	%	% point
Total	22.06 (30.27)	21.97 (29.75)	△ 0.09 (△ 0.52)
Medical care	7.23 (9.92)	7.20 (9.75)	△ 0.03 (△ 0.17)
Pensions	10.13 (13.90)	10.02 (13.57)	△ 0.11 (△ 0.33)
Welfare and others	4.70 (6.45)	4.75 (6.43)	0.05 (△ 0.02)
Long-term care (retabulated)	1.81 (2.48)	1.85 (2.50)	0.04 (0.02)

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 2017".

Figure 4 Social Benefit by category, FY 1970-2017



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 2017, Old age was the largest component representing 47.0% of the total amount, and Sickness and health was the second largest representing 31.4% of the total. These two functional categories account for 78.4% of the total. The expenditure in these two categories was followed by Family benefits at 6.9%, Survivors at 5.4%, Invalidity benefits at 3.8%, Social assistance and others at 3.1%, Unemployment at 1.2%, Employment injury at 0.8%, and Housing at 0.5%.

Table 9 Social Benefit by functional category

Social Benefit	FY2016	FY2017	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	1,184,089 (100.0)	1,202,443 (100.0)	18,353	1.6
Old age	556,837 (47.0)	565,211 (47.0)	8,373	1.5
Survivors	65,700 (5.5)	65,513 (5.4)	△ 188	△ 0.3
Invalidity benefits	44,106 (3.7)	45,622 (3.8)	1,516	3.4
Employment injury	9,074 (0.8)	9,076 (0.8)	2	0.0
Sickness and health	371,248 (31.4)	377,436 (31.4)	6,188	1.7
Family benefits	76,283 (6.4)	82,626 (6.9)	6,343	8.3
Unemployment	14,167 (1.2)	13,999 (1.2)	△ 168	△ 1.2
Housing	6,037 (0.5)	6,082 (0.5)	45	0.7
Social assistance and others	40,637 (3.4)	36,878 (3.1)	△ 3,758	△ 9.2

Notes:

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



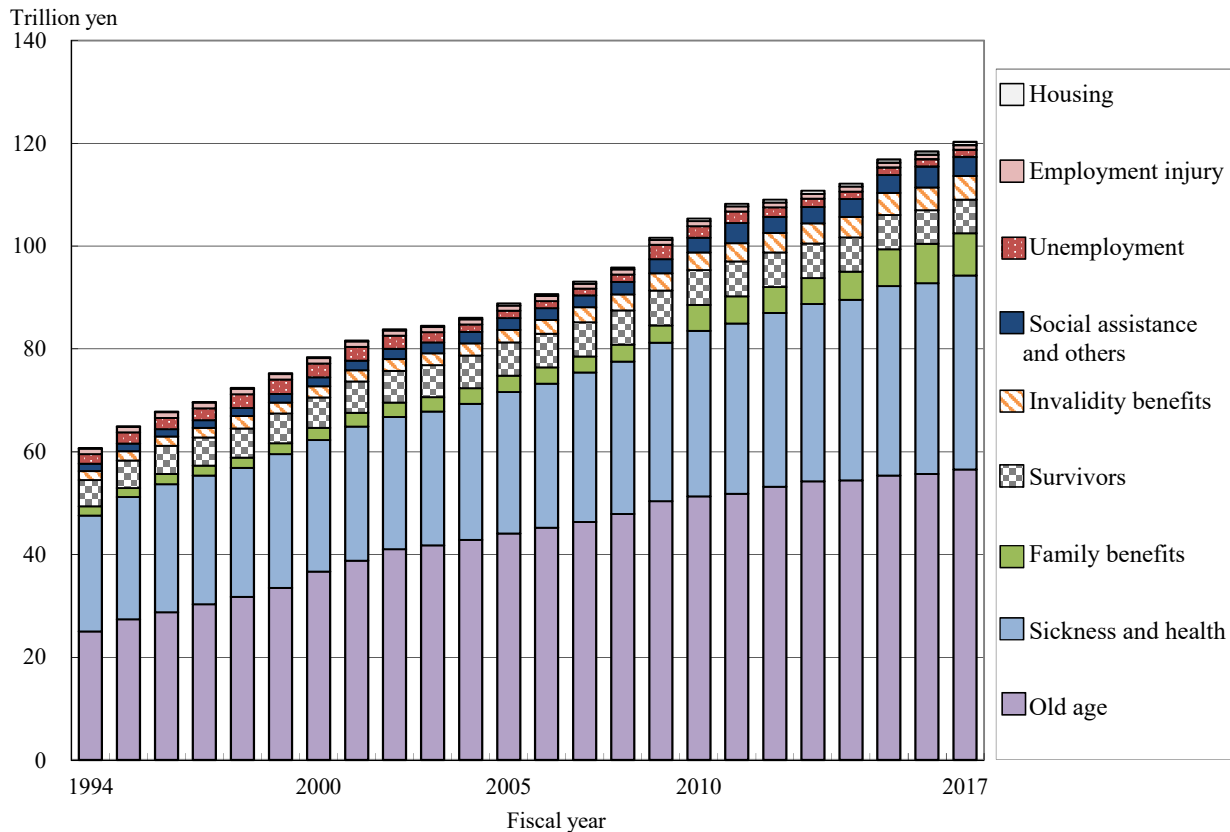
Table 10 Social Benefit by functional category as a percentage of GDP and NI

Social Benefit	FY2016	FY2017	Increase compared with the previous fiscal year
	%	%	% point
Total	22.06 (30.27)	21.97 (29.75)	△ 0.09 (△ 0.52)
Old age	10.37 (14.23)	10.33 (13.98)	△ 0.05 (△ 0.25)
Survivors	1.22 (1.68)	1.20 (1.62)	△ 0.03 (△ 0.06)
Invalidity benefits	0.82 (1.13)	0.83 (1.13)	0.01 (0.00)
Employment injury	0.17 (0.23)	0.17 (0.22)	△ 0.00 (△ 0.01)
Sickness and health	6.92 (9.49)	6.89 (9.34)	△ 0.02 (△ 0.15)
Family benefits	1.42 (1.95)	1.51 (2.04)	0.09 (0.09)
Unemployment	0.26 (0.36)	0.26 (0.35)	△ 0.01 (△ 0.02)
Housing	0.11 (0.15)	0.11 (0.15)	△ 0.00 (△ 0.00)
Social assistance and others	0.76 (1.04)	0.67 (0.91)	△ 0.08 (△ 0.13)

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 2017".

Figure 5 Social Benefit by functional category, FY 1994-2017



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

(3) Social Security Revenue

Social Security Revenue in FY 2017 amounted to 141,569.3 billion yen, which was a 3.7% increase from the previous fiscal year. Among different sources of Social Security Revenue, Social Insurance accounts for 50.0%, Taxes for 35.3%, and Other receipts for 14.7% of the total.

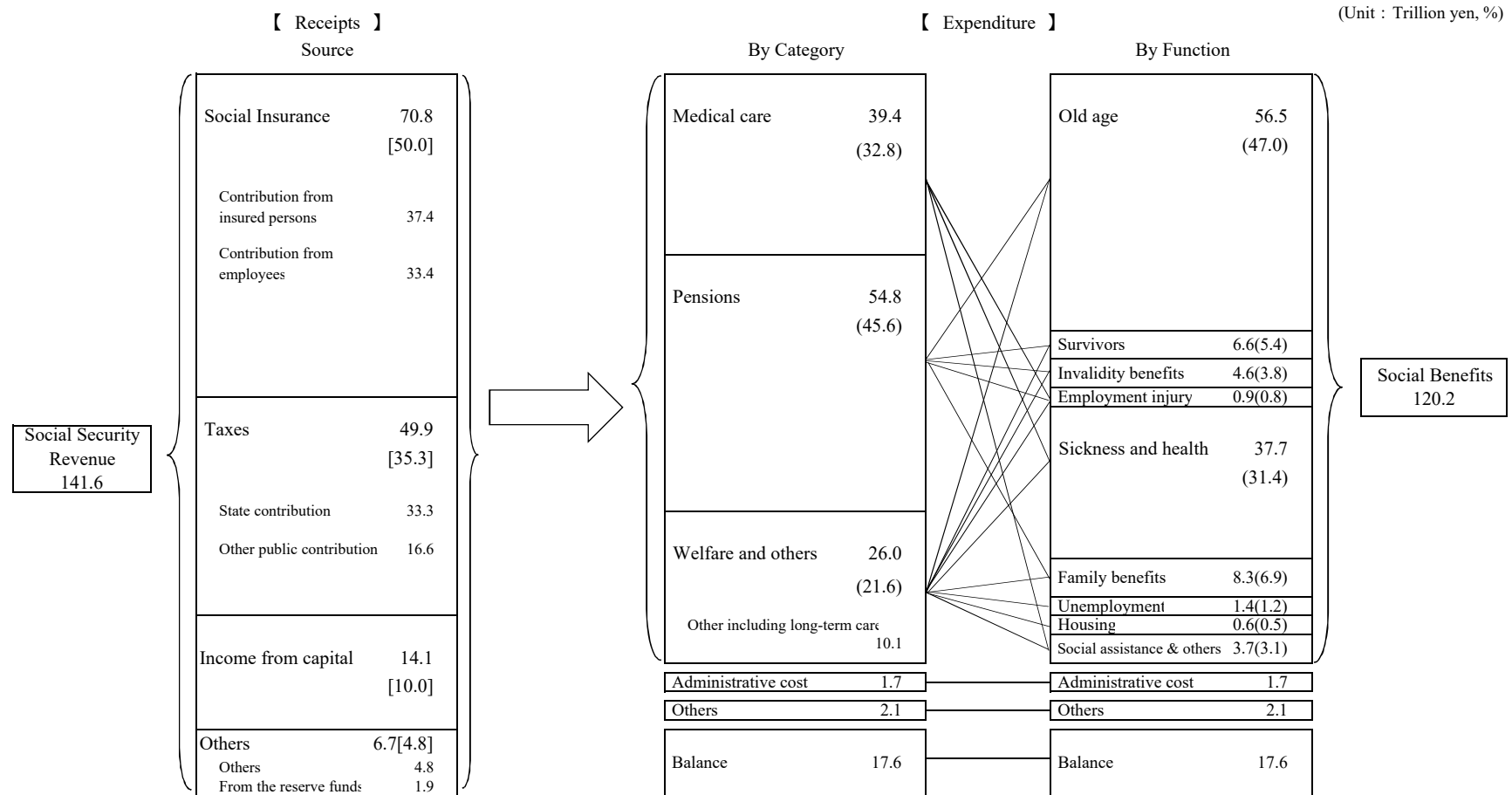
Table 11 Social Security Revenue by source

Social Security Revenue	FY2016	FY2017	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	1,365,252 (100.0)	1,415,693 (100.0)	50,441	3.7
Social Insurance	688,926 (50.5)	707,979 (50.0)	19,053	2.8
Contribution from insured persons	364,949 (26.7)	373,647 (26.4)	8,698	2.4
Contribution from employers	323,977 (23.7)	334,332 (23.6)	10,355	3.2
Taxes	493,504 (36.1)	499,269 (35.3)	5,765	1.2
State contribution	332,309 (24.3)	333,167 (23.5)	858	0.3
Other public contribution	161,195 (11.8)	166,102 (11.7)	4,907	3.0
Other receipts	182,822 (13.4)	208,445 (14.7)	25,623	14.0
Income from capital	103,224 (7.6)	141,145 (10.0)	37,921	36.7
Others	79,597 (5.8)	67,300 (4.8)	△ 12,297	△ 15.4

Notes:

1. Figures in parentheses represent the ratio to the total revenue.
2. Tax is the sum of state contribution and other public contribution. Other public contribution refers to (1) those borne by local governments under compulsory expenses of national social security schemes and (2) those independently borne by local governments associated with compulsory expenses of national social security schemes. However, (3) regarding expenses of social security programs, which local governments run independently and are not governed by national social security schemes, expenditure on a part of early childhood education and care, such as non-authorized nurseries, and medical expenditure of local governments under their own policies are included.
3. Income from capital is volatile in each fiscal year as it depends on the management performance of the public pension fund and other factors. The Others category includes receipt from the reserve funds.

Figure 6 Diagram of Social Security Revenue and Social Benefit based on the ILO Standards, FY 2017



Notes:

1. Social Security Revenue in FY 2017 amounted to 141.6 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 2017 amounted to 120.2 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 (141.6 trillion yen) and the sum of Social Benefit, administrative costs, operating losses, and others (124.0 trillion yen), and it does not include any transfer to and from other systems; in particular, Balance represents transfers to the reserve fund and balance carried forward to the following fiscal year.

## **II. Summary Tables**

Summary Table 1 Social Expenditure Summary Table, FY2017

(Unit: Millions of yen)

	Social Expenditure
<b>Total</b>	<b>124,183,693</b>
<b>Old age</b>	<b>56,939,931</b>
Cash benefits	46,517,374
Normal retirement pension	45,920,174
Early retirement pension	—
Other cash benefits	597,200
Benefits in kind	10,422,557
Nursing care and home-help services	10,231,287
Other benefits in kind	191,270
<b>Survivors</b>	<b>6,561,646</b>
Cash benefits	6,495,145
Survivor's pension	6,420,354
Other cash benefits	74,791
Benefits in kind	66,501
Funeral expenses	66,400
Other benefits in kind	100
<b>Incapacity-related benefits</b>	<b>5,892,300</b>
Cash benefits	3,380,979
Disability pension	2,074,999
Pension (employment injury)	416,555
Temporary absence from work benefits (employment injury)	97,315
Temporary absence from work benefits (accident and sickness)	386,817
Other cash benefits	405,292
Benefits in kind	2,511,321
Nursing care and home-help services	2,133,020
Rehabilitation services	23,764
Other benefits in kind	354,538
<b>Health</b>	<b>41,871,326</b>
Cash benefits	—
Benefits in kind	41,871,326
<b>Family</b>	<b>8,660,052</b>
Cash benefits	3,562,730
Family allowance	2,825,095
Maternity and parental leave	714,889
Other cash benefits	22,746
Benefits in kind	5,097,322
Early childhood education and care	3,752,834
Home help / Accommodation	666,416
Other benefits in kind	678,072
<b>Active labour market programmes</b>	<b>814,129</b>
Public employment services and administration	368,834
Training	64,090
Employment incentives	333,208
Sheltered and Supported employment and rehabilitation	35,204
Direct job creation	12,793
Start-up incentives	0
<b>Unemployment</b>	<b>843,023</b>
Cash benefits	843,023
Unemployment benefits and retirement allowance	843,023
Early retirement for labour market reasons	—
<b>Housing</b>	<b>613,141</b>
Cash benefits	—
Housing allowance	—
Other cash benefits	—
Benefits in kind	613,141
Housing assistance	613,141
Other benefits in kind	—
<b>Other social policy areas</b>	<b>1,988,144</b>
Cash benefits	1,522,975
Income maintenance	1,463,772
Other cash benefits	59,202
Benefits in kind	465,170
Social support	85,632
Other benefits in kind	379,538

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

Summary Table 2 Social Benefit Balance Table, FY2017 (No. 1)

	Receipts			
	Contributions		Special taxes allocated to social security	State participation
	Insured persons	Employers		
Social Insurance:				
1. Health Insurance				
(A) Association-Kenpo	4,869,387	4,796,038	—	1,251,710
(B) Society-managed	4,140,389	4,867,312	—	77,557
2. National Health Insurance	3,306,806	—	—	3,653,720
Medical Care Service Program for Retired Employees (retabulated)	42,996	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	1,191,680	—	—	5,049,229
4. Health and Medical Services for the Aged	—	—	—	—
5. Long-term Care Insurance	2,242,941	—	—	2,409,304
6. Employees' Pension Insurance	15,472,083	15,472,083	—	9,540,734
7. Employees' Pension Funds	44,789	117,957	—	—
8. Coal Mining Pension Fund	—	1	—	—
9. National Pension	1,396,426	—	—	1,986,418
10. National Pension Fund	101,118	—	—	2,745
11. Farmers' Pension Fund	—	—	—	120,005
12. Seamen's Insurance	16,763	20,369	—	3,030
13. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	27,989	—	824
14. Mutual Aid Association of Private School Personnel	381,565	375,760	—	123,367
15. Employment Insurance	529,340	1,058,334	—	24,424
16. Workmen's Accident Compensation Insurance	—	869,244	—	153
Family Allowance:				
17. Child Allowance (Jido Teate)	—	602,597	—	1,206,046
Public Employees:				
18. National and Related Public Service Mutual Aid Association	977,221	1,193,622	—	293,623
19. Existing Associations, etc.	—	129,323	—	333
20. Local Government Employees' Mutual Aid Association	2,675,367	3,259,793	—	6,326
21. Yahata Mutual Aid Association, etc.	—	—	—	2,815
22. Government Employees' Accident Compensation	—	11,860	—	—
23. Local Government Employees' Accident Compensation	0	30,077	—	—
24. Public Corporation Staffs' Accident Compensation	—	4,803	—	—
25. National Public Employees' Pensions	—	8,483	—	33
26. Local Public Employees' Pensions	—	10,021	—	—
Public Health Service:				
27. Public Health	—	—	—	590,784
Public Assistance and Social Welfare:				
28. Public Assistance	—	—	—	2,806,320
29. Social Welfare	—	—	—	3,537,455
Employment Measures				
30. Employment Measures	—	—	—	24,176
War Victims:				
31. Aid for War Victims	—	—	—	341,185
Schemes other than the above	18,833	577,503	—	264,360
Local government expenditure exclusively financed by local revenue (retabulated)	—	—	—	—
Total	37,364,706	33,433,170	—	33,316,676

(Unit: Millions of yen)

Receipts						
Participation of other public authorities	Income from capital	Other receipts	Subtotal	Transfer from other schemes	Total receipts	
—	—	18,221	10,935,356	0	10,935,356	1.(A)
—	38,500	601,686	9,725,444	291	9,725,735	1.(B)
1,860,235	—	565,950	9,386,712	3,944,619	13,331,331	2.
—	—	—	42,996	184,027	227,024	
2,753,617	—	589,834	9,584,360	6,175,585	15,759,944	3.
—	—	—	—	89	89	4.
3,022,832	360	305,184	7,980,621	2,723,340	10,703,961	5.
—	10,020,126	1,832,721	52,337,745	5,191,530	57,529,275	6.
—	1,022,236	1,942	1,186,925	32,227	1,219,152	7.
—	693	796	1,490	—	1,490	8.
—	590,757	1,034,380	5,007,982	20,030,340	25,038,322	9.
—	273,824	8	377,695	—	377,695	10.
—	—	57,754	177,759	—	177,759	11.
—	0	2,000	42,162	5,521	47,683	12.
—	2,708	281	31,801	—	31,801	13.
7,200	139,667	1,219	1,028,779	286,052	1,314,831	14.
—	728	661,268	2,274,095	—	2,274,095	15.
—	128,608	217,343	1,215,349	—	1,215,349	16.
812,879	—	138,717	2,760,238	—	2,760,238	17.
—	226,139	53,773	2,744,378	1,120,402	3,864,781	18.
—	32,105	810	162,571	—	162,571	19.
731,174	1,636,342	561,772	8,870,773	3,508,676	12,379,449	20.
—	—	—	2,815	—	2,815	21.
—	—	—	11,860	—	11,860	22.
—	1,142	7,259	38,478	—	38,478	23.
—	—	—	4,803	—	4,803	24.
—	—	—	8,517	—	8,517	25.
—	—	—	10,021	—	10,021	26.
155,900	—	—	746,684	—	746,684	27.
934,789	—	—	3,741,109	—	3,741,109	28.
3,037,156	—	—	6,574,611	—	6,574,611	29.
66	—	—	24,241	—	24,241	30.
—	—	—	341,185	—	341,185	31.
3,294,345	575	77,083	4,232,699	—	4,232,699	
3,185,044	—	—	3,185,044	—	3,185,044	
16,610,194	14,114,511	6,730,003	141,569,260	43,018,673	184,587,933	

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	5,620,031	263,245	—	—
(B) Society-managed	4,056,725	231,124	—	—
2. National Health Insurance	9,548,667	12,766	—	—
Medical Care Service Program for Retired Employees (retabulated)	141,118	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	14,799,472	—	—	—
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	18,760	1,903	1,698	—
13. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	—	—	—
14. Mutual Aid Association of Private School Personnel	133,431	7,873	—	—
15. Employment Insurance	—	477,376	—	—
16. Workmen's Accident Compensation Insurance	—	—	252,336	22,674
Family Allowance:				
17. Child Allowance (Jido Teate)	—	—	—	—
Public Employees:				
18. National and Related Public Service Mutual Aid Association	255,168	11,764	—	—
19. Existing Associations, etc.	—	—	—	—
20. Local Government Employees' Mutual Aid Association	746,580	101,171	—	—
21. Yahata Mutual Aid Association, etc.	13	545	—	—
22. Government Employees' Accident Compensation	—	—	2,148	35
23. Local Government Employees' Accident Compensation	—	—	8,638	395
24. Public Corporation Staffs' Accident Compensation	—	—	117	—
25. National Public Employees' Pensions	—	—	—	—
26. Local Public Employees' Pensions	—	—	—	—
Public Health Service:				
27. Public Health	465,011	77,543	—	—
Public Assistance and Social Welfare:				
28. Public Assistance	1,815,787	408	—	—
29. Social Welfare	538,535	—	—	—
Employment Measures				
30. Employment Measures	—	—	—	—
War Victims:				
31. Aid for War Victims	73	—	—	—
Schemes other than the above	1,156,354	5,843	—	—
Local government expenditure exclusively financed by local revenue (retabulated)	1,126,971	—	—	—
Total	39,154,606	1,191,560	264,937	23,105



(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.
—	—	23,516,279	—	—	6.
—	—	1,052,220	—	—	7.
—	—	687	—	—	8.
—	—	22,962,715	—	—	9.
—	—	197,536	—	—	10.
—	—	94,287	—	—	11.
3,990	413	—	—	—	12.
—	—	8,304	—	—	13.
—	—	307,868	—	—	14.
—	—	—	1,296,901	—	15.
382,712	198,470	—	8,740	—	16.
—	—	—	—	2,136,317	17.
3,447	—	1,487,215	—	—	18.
1,892	—	66,543	—	—	19.
4	—	4,391,837	—	—	20.
—	—	618	—	—	21.
7,570	2,106	—	—	—	22.
16,117	4,037	—	—	—	23.
3,366	1,245	—	—	—	24.
—	—	8,483	—	—	25.
—	—	10,021	—	—	26.
—	—	1,896	—	—	27.
—	—	—	—	—	28.
—	—	—	—	655,052	29.
—	—	—	4,336	—	30.
—	—	272,769	—	—	31.
—	—	36,567	83,674	—	
—	—	—	—	—	
419,098	206,271	54,415,843	1,393,651	2,791,369	

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	—	—	—	1,924
(B) Society-managed	—	—	—	1,672
2. National Health Insurance	—	—	—	8,267
Medical Care Service Program for Retired Employees (retabulated)	—	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	—	—	—	41,108
4. Health and Medical Services for the Aged	—	—	—	—
5. Long-term Care Insurance	9,897,307	—	—	—
6. Employees' Pension Insurance	—	—	—	27,443
7. Employees' Pension Funds	—	—	—	27,222
8. Coal Mining Pension Fund	—	—	—	2
9. National Pension	—	—	—	3,356
10. National Pension Fund	—	—	—	13,673
11. Farmers' Pension Fund	—	—	—	182
12. Seamen's Insurance	—	—	—	173
13. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	—	—	11,308
14. Mutual Aid Association of Private School Personnel	—	—	—	545
15. Employment Insurance	—	4,991	2,643	—
16. Workmen's Accident Compensation Insurance	—	—	—	—
Family Allowance:				
17. Child Allowance (Jido Teate)	—	—	438,699	—
Public Employees:				
18. National and Related Public Service Mutual Aid Association	—	98	—	885
19. Existing Associations, etc.	—	—	—	2
20. Local Government Employees' Mutual Aid Association	—	898	—	2,439
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	2,523	4	20,383	77,805
Public Assistance and Social Welfare:				
28. Public Assistance	90,864	—	—	1,793,744
29. Social Welfare	—	—	4,838,207	329,451
Employment Measures				
30. Employment Measures	—	—	—	—
War Victims:				
31. Aid for War Victims	—	—	186	64,718
Schemes other than the above	104,876	—	2,009,130	567,084
Local government expenditure exclusively financed by local revenue (retabulated)	101,727	—	1,840,813	—
Total	10,095,570	5,990	7,309,248	2,973,003

(Unit: Millions of yen)

Benefits		Expenditure				
		Administrative costs	Operating loss in capital market	Others	Subtotal	
Total						
5,885,200	109,496	—	13,595	6,008,291	1.(A)	
4,289,521	138,153	—	244,023	4,671,697	1.(B)	
9,569,700	254,946	—	305,588	10,130,234	2.	
141,118	—	—	—	141,118		
14,840,581	74,859	—	398,938	15,314,378	3.	
—	89	—	—	89	4.	
9,897,307	247,909	—	133,028	10,278,244	5.	
23,543,722	199,920	—	22,663	23,766,306	6.	
1,079,442	34,059	—	2,006	1,115,506	7.	
689	62	—	0	750	8.	
22,966,071	149,500	—	51,746	23,167,316	9.	
211,208	6,703	—	10,728	228,640	10.	
94,469	1,737	—	81,797	178,002	11.	
26,936	2,681	—	108	29,725	12.	
19,612	1,967	—	45	21,624	13.	
449,717	6,461	—	94	456,272	14.	
1,781,911	95,836	—	77,355	1,955,102	15.	
864,932	50,688	—	59,838	975,458	16.	
2,575,016	1,996	—	30,229	2,607,241	17.	
1,758,576	11,526	—	1,836	1,771,938	18.	
68,437	1,117	—	1	69,555	19.	
5,242,928	34,009	—	365,253	5,642,191	20.	
1,176	133	—	1,506	2,815	21.	
11,860	—	—	—	11,860	22.	
29,187	2,136	—	52	31,375	23.	
4,728	—	—	75	4,803	24.	
8,483	33	—	—	8,517	25.	
10,021	—	—	—	10,021	26.	
645,165	8,728	—	92,791	746,684	27.	
3,700,804	40,305	—	—	3,741,109	28.	
6,361,245	34,513	—	178,853	6,574,611	29.	
4,336	152	—	19,753	24,241	30.	
337,745	3,440	—	—	341,185	31.	
3,963,528	163,139	—	—	4,126,667		
3,069,511	115,534	—	—	3,185,044		
120,244,252	1,676,294	—	2,091,903	124,012,449		

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	4,477,129	10,485,419	449,937	1.(A)
(B) Society-managed	4,348,340	9,020,036	705,699	1.(B)
2. National Health Insurance	2,590,673	12,720,907	610,424	2.
Medical Care Service Program for Retired Employees (retabulated)	—	141,118	85,906	
3. Medical Care System for the Elderly in the Latter Stage of Life	—	15,314,378	445,566	3.
4. Health and Medical Services for the Aged	—	89	—	4.
5. Long-term Care Insurance	—	10,278,244	425,717	5.
6. Employees' Pension Insurance	22,732,539	46,498,845	11,030,430	6.
7. Employees' Pension Funds	1,488	1,116,994	102,158	7.
8. Coal Mining Pension Fund	—	750	739	8.
9. National Pension	717,793	23,885,109	1,153,213	9.
10. National Pension Fund	—	228,640	149,055	10.
11. Farmers' Pension Fund	—	178,002	△ 243	11.
12. Seamen's Insurance	13,338	43,063	4,620	12.
13. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	21,624	10,177	13.
14. Mutual Aid Association of Private School Personnel	703,583	1,159,856	154,975	14.
15. Employment Insurance	—	1,955,102	318,993	15.
16. Workmen's Accident Compensation Insurance	13,545	989,003	226,346	16.
Family Allowance:				
17. Child Allowance (Jido Teate)	—	2,607,241	152,997	17.
Public Employees:				
18. National and Related Public Service Mutual Aid Association	2,066,162	3,838,100	26,681	18.
19. Existing Associations, etc.	96,754	166,309	△ 3,738	19.
20. Local Government Employees' Mutual Aid Association	5,450,233	11,092,424	1,287,025	20.
21. Yahata Mutual Aid Association, etc.	—	2,815	—	21.
22. Government Employees' Accident Compensation	—	11,860	—	22.
23. Local Government Employees' Accident Compensation	—	31,375	7,102	23.
24. Public Corporation Staffs' Accident Compensation	—	4,803	—	24.
25. National Public Employees' Pensions	—	8,517	—	25.
26. Local Public Employees' Pensions	—	10,021	—	26.
Public Health Service:				
27. Public Health	—	746,684	—	27.
Public Assistance and Social Welfare:				
28. Public Assistance	—	3,741,109	—	28.
29. Social Welfare	—	6,574,611	—	29.
Employment Measures				
30. Employment Measures	—	24,241	—	30.
War Victims:				
31. Aid for War Victims	—	341,185	—	31.
Schemes other than the above				
Local government expenditure exclusively financed by local revenue (retabulated)	—	3,185,044	△ 0	
Total	43,211,578	167,224,027	17,363,906	

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 2017.
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 Ministry of Health, Labour and Welfare "Annual report on investment of pension reserve fundsfor Fiscal Year 2017."
6. The amount of Employees' Pension Funds includes a portion paid by the employees' pension fund in lieu of the state.
7. National Pension includes the welfare pension and universal basic pensions.
8. Category II insured person 's contributions to the National Pension are collected along with their contributions to the Employees' Pension Insurance, of which the portion for the Basic Pension is recorded in the form of transfer from the Employees' Pension Insurance to the National Pension ("Transfer to other schemes" of the Employees' Pension Insurance and "Transfer from other schemes" of the National Pension).
9. The Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association was amalgamated into Employees' Pension Insurance on April 1, 2002; however, the third tier of the original pension scheme remained in the former organization.
10. Pension payment retirement benefits established upon consolidation of mutual aid pension and Employees' Pension Insurance in October 2015, their insurance premium, and transitional long-term benefits are listed in the statement of revenues and expenses of each mutual aid association.
11. As of April 1997, short-term benefits (i.e., medical benefits) of Public Corporations Staff's Mutual Aid Associations have been transferred to Society-managed Health Insurance, and the long-term benefits (i.e., pension benefits) have been integrated into Employees' Pensions. Further, a part of the pension benefits have also been transferred to Existing Associations, etc.
12. The Government Employees' Accident Compensation includes compensation for special national public servants in the House of Representatives, House of Councilors, courts, Ministry of Foreign Affairs, and Ministry of Defense, besides compensation for general national public servants.
13. Public Health includes public grants for the treatment of diseases such as tuberculosis.
14. The revenue and expenditure of unemployment insurance is based on the balance of the unemployment account in the labour insurance special account, and the employment measure is based on the balance of the general account.
15. Other schemes include the Local government expenditure exclusively financed by local revenue ; Relief System for Sufferers from Adverse Drug Reactions; Relief System for Sufferers from Diseases Infected from Biological Products; Small-and-Medium-sized Enterprise Retirement Allowance Mutual Aid System; Mutual Aid System for the Retirement Allowance for the Staff of Social Welfare Institutions, etc.; Employment Services for the Elderly, Persons with Disabilities, and Job Seekers, etc. Refer to Table 15 (on the webpage) in Appendix 4 for the amounts of receipts and expenditure of each system. In principle, expenses that are clearly stipulated to be implemented under the laws and ordinances are included in the local government expenditure exclusively financed by local revenue. However, as exceptions, a part of early childhood education and care, such as non-authorized

nurseries, and medical expenditure of local governments under their own policies are included as well.

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

Explanatory notes on items from "Social Benefit"

1. Receipts items

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

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

2. Expenditure items

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

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

3. Difference between receipts and expenditures

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

4. Correspondence with the categorical classification

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