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# The Financial Statistics of Social Security in Japan

Fiscal Year 2019  
(April 2019 - March 2020)



**National Institute of Population and Social Security Research**  
**TOKYO JAPAN 2021**

## **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) 2019. 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 2021

National Institute of Population and Social Security Research

Kuniaki Tanabe 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. In addition, we have continued to update the data based on the 18th Inquiry as well in order to ensure the time series data availability since FY1950.

The ILO's Cost of Social Security Inquiry ended with the 19th Inquiry, and in 2005, a new inquiry

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

called the ILO Social Security Inquiry was adopted. For the new inquiry, the governments of member states were allowed to submit the data based not only on ILO standards, but also on other international standards such as OECD or IMF standards that did not necessarily have the same scope or definition as ILO standards. As a result, since the late 1990s, international comparisons based on a unified definition based on ILO standards have become impossible.

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

However, as the statistics based on the ILO's Cost of Social Security have been used widely among policymakers and researchers in Japan, we have continued providing the data based on the ILO framework as well.

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

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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.

standard is an important indicator for making an international comparison of social security 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 2019**

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 2019 was 127,899.6 billion yen.
- Social Expenditure increased by 1.9% in FY 2019 compared with the previous fiscal year. The percentage share of the Gross Domestic Product (GDP) was 22.85%.
- The average Social Expenditure per head of the population was 1,013,700 yen, and the average expenditure per household was 2,424,900 yen.

### (2) Social Benefit

- The total amount of Social Benefit in FY 2019 was 123,924.1 billion yen.
- Social Benefit increased by 2.1% in FY 2019 compared with the previous fiscal year. The percentage share of the GDP was 22.14%.
- The average Social Benefit per head of the population was 982,200 yen, and the average expenditure per household was 2,349,500 yen.

Table 1 Total amount of Social Expenditure and Social Benefit

	FY2018	FY2019	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	1,255,014	1,278,996	23,982	1.9
Social Benefit	1,213,987	1,239,241	25,254	2.1

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

	FY2018	FY2019	Increase from the previous fiscal year
			% points
Social Expenditure	%	%	% points
As a percentage of GDP	22.54	22.85	0.31
As a percentage of NI	31.20	31.87	0.67
Social Benefit			
As a percentage of GDP	21.80	22.14	0.34
As a percentage of NI	30.18	30.88	0.70

Source: GDP and national income (NI) are based on the Cabinet Office's "Annual Report on National Accounts for FY 2019."

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

	FY2018	FY2019	Compared with the previous fiscal year	
			Amount of increase	Rate of increase
	Thousand	Thousand	Thousand	%
Social Expenditure				
Per person	992.6	1,013.7	21.2	2.1
Per household	2,420.1	2,424.9	4.8	0.2
Social Benefit				
Per person	960.1	982.2	22.1	2.3
Per household	2,341.0	2,349.5	8.5	0.4

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

Source: The number of population is based on the Statistics Bureau, Ministry of Internal Affairs and Communications "Current Population Estimates as of October 1, 2019." The average number of people in households is based on the Ministry of Health, Labour and Welfare's "Comprehensive Survey of Living Condition 2019."

## 2. Social Expenditure and its international comparison

### (1) Social Expenditure by policy areas

Among the nine policy areas of Social Expenditure in FY 2019, Health was the largest component (41.5%), followed by Old age (37.9%), Family (7.6%), Survivors (5.1%), Incapacity-related benefits (4.9%), Other social policy areas (1.4%), Unemployment (0.7%), Active labour market programmes (0.6%), and Housing (0.5%).

Table 4 Social Expenditure by policy area

Social Expenditure	FY2018	FY2019	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	1,255,014 (100.0)	1,278,996 (100.0)	23,982	1.9
Old age	482,446 (38.4)	484,114 (37.9)	1,668	0.3
Survivors	65,074 (5.2)	64,600 (5.1)	△ 474	△ 0.7
Incapacity-related benefits	60,630 (4.8)	62,392 (4.9)	1,762	2.9
Health	516,879 (41.2)	530,527 (41.5)	13,648	2.6
Family	90,567 (7.2)	96,730 (7.6)	6,164	6.8
Active labour market programmes	8,567 (0.7)	8,303 (0.6)	△ 264	△ 3.1
Unemployment	8,535 (0.7)	8,964 (0.7)	429	5.0
Housing	6,084 (0.5)	6,028 (0.5)	△ 56	△ 0.9
Other social policy areas	16,231 (1.3)	17,338 (1.4)	1,106	6.8

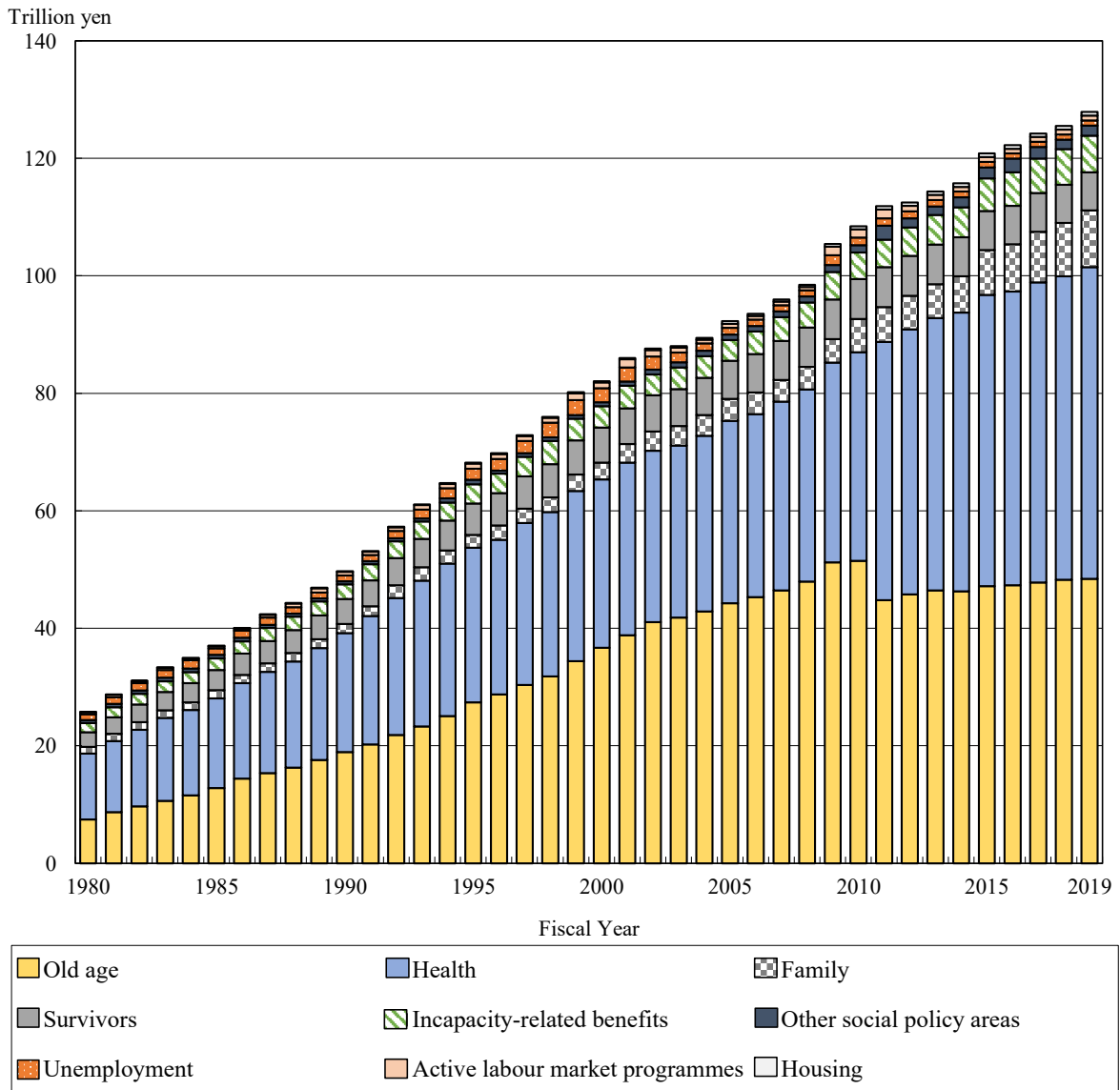
Notes:

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	FY2018	FY2019	Increase from the previous fiscal year
	%	%	% point
Total	22.54	22.85	0.31
Old age	8.66	8.65	△ 0.01
Survivors	1.17	1.15	△ 0.01
Incapacity-related benefits	1.09	1.11	0.03
Health	9.28	9.48	0.20
Family	1.63	1.73	0.10
Active labour market programmes	0.15	0.15	△ 0.01
Unemployment	0.15	0.16	0.01
Housing	0.11	0.11	△ 0.00
Other social policy areas	0.29	0.31	0.02

Figure 1 Trends of Social Expenditure by policy area in Japan



Note: Since the aggregation methods for the Old age category and the Health category are different before and after FY2010 and FY2011, caution is required when looking at the trends. For details, please see the note in Table 1 of the Time Series Table.

(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 2017. 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, FY2017

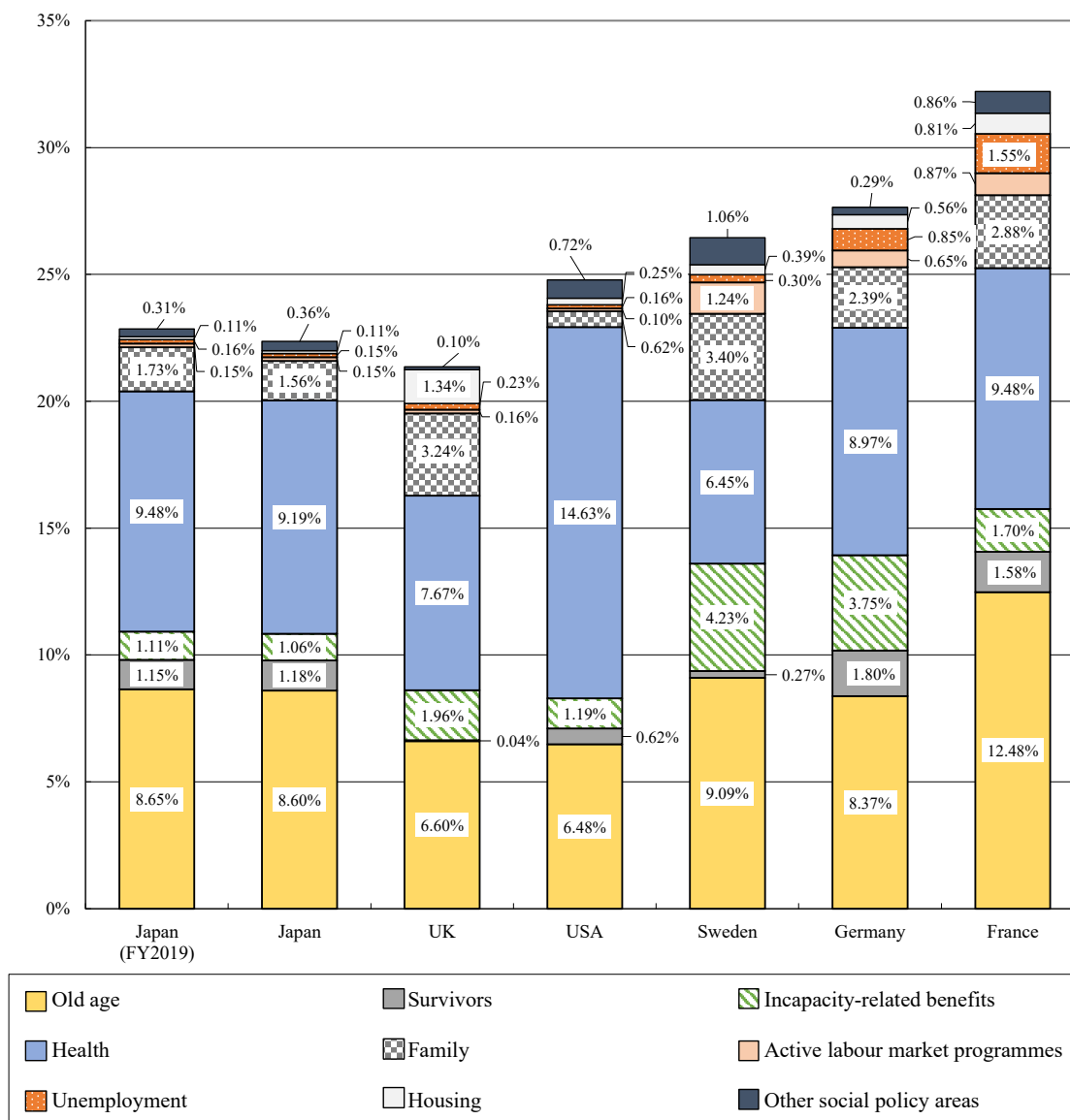


Table 6 International comparison of Social Expenditure, FY 2017

	Japan (FY2019)	Japan	UK	USA	Sweden	Germany	France
Social Expenditure							
As a percentage of GDP	22.85%	22.36%	21.36%	24.78%	26.44%	27.64%	32.21%
Reference : As a percentage of NI	31.87%	31.01%	29.68%	31.15%	41.08%	37.01%	45.57%

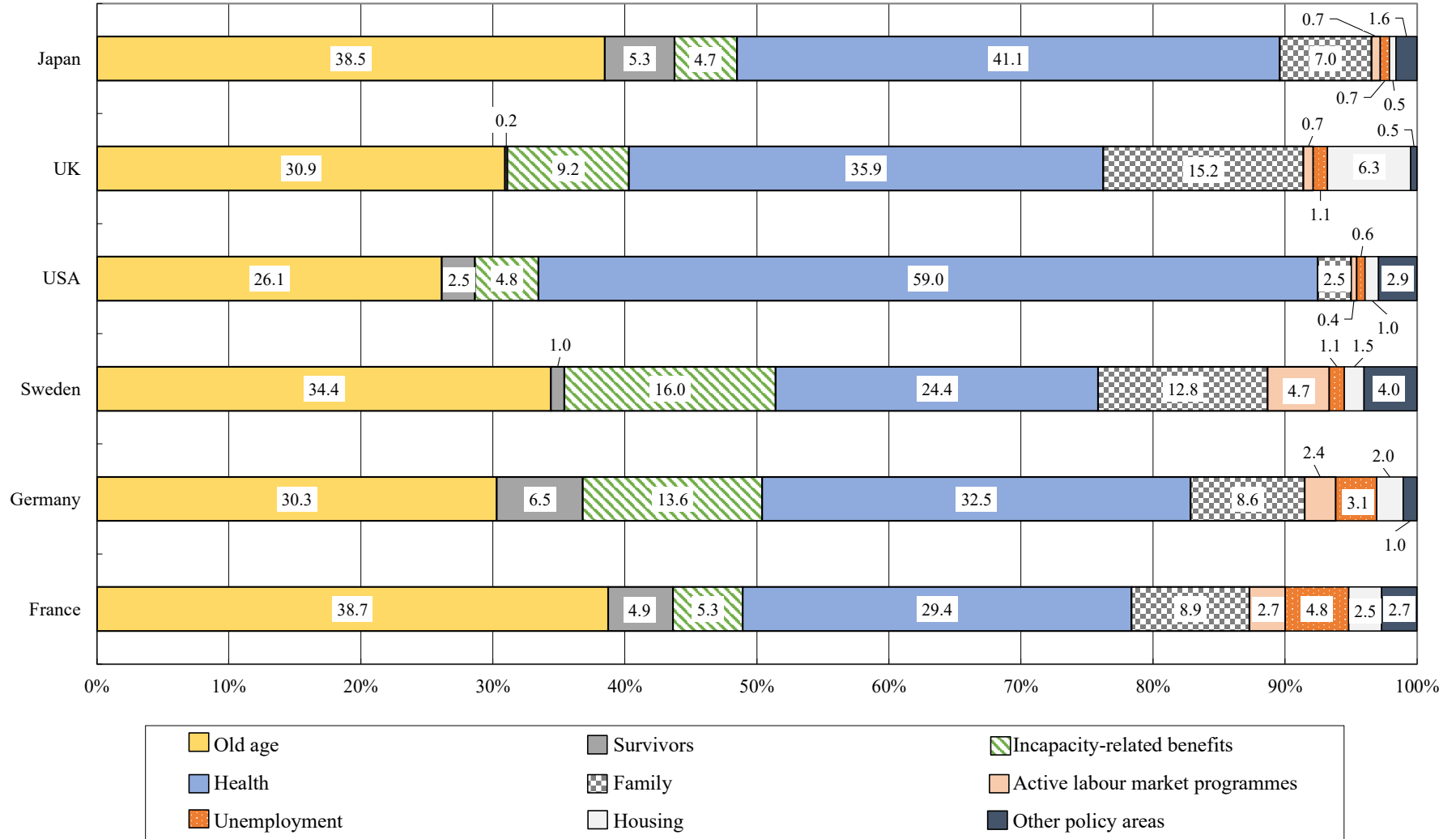
Note: In the U.S., with the adoption of the Patient Protection and Affordable Care Act in 2010, it became mandatory for all citizens to have health insurance, resulting in a change in the classification of private health insurance expenditure, from Voluntary Private Expenditure to Mandatory Private Expenditure, on the Social Expenditure database.

Source: Social Expenditure for OECD countries except Japan is based on the OECD Social Expenditure database (Downloaded on 24th May 2021).

GDP and NI data on Japan are based on the Cabinet Office's "Annual Report on National Accounts for FY 2019", while the data on other countries are based on the OECD Annual National Accounts Database (Downloaded on 24th May 2021).

Calculated by IPSS.

Figure 3 International comparison of Social Expenditure by percentage of policy area, FY 2017



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

#### (1) Social Benefit by category

Among the three categories of Social Benefit in FY 2019, expenditure (and its share in the total amount) in Medical care was 40,722.6 billion yen (32.9%), in Pensions was 55,452.0 billion yen (44.7%), and in Welfare and others was 27,749.4 billion yen (22.4%).

Table 7 Social Benefit by category

Social Benefit	FY2018	FY2019	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	1,213,987 (100.0)	1,239,241 (100.0)	25,254	2.1
Medical care	397,480 (32.7)	407,226 (32.9)	9,746	2.5
Pensions	552,581 (45.5)	554,520 (44.7)	1,939	0.4
Welfare and others	263,926 (21.7)	277,494 (22.4)	13,569	5.1
Long-term care (retabulated)	103,885 (8.6)	107,361 (8.7)	3,476	3.3

Notes:

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

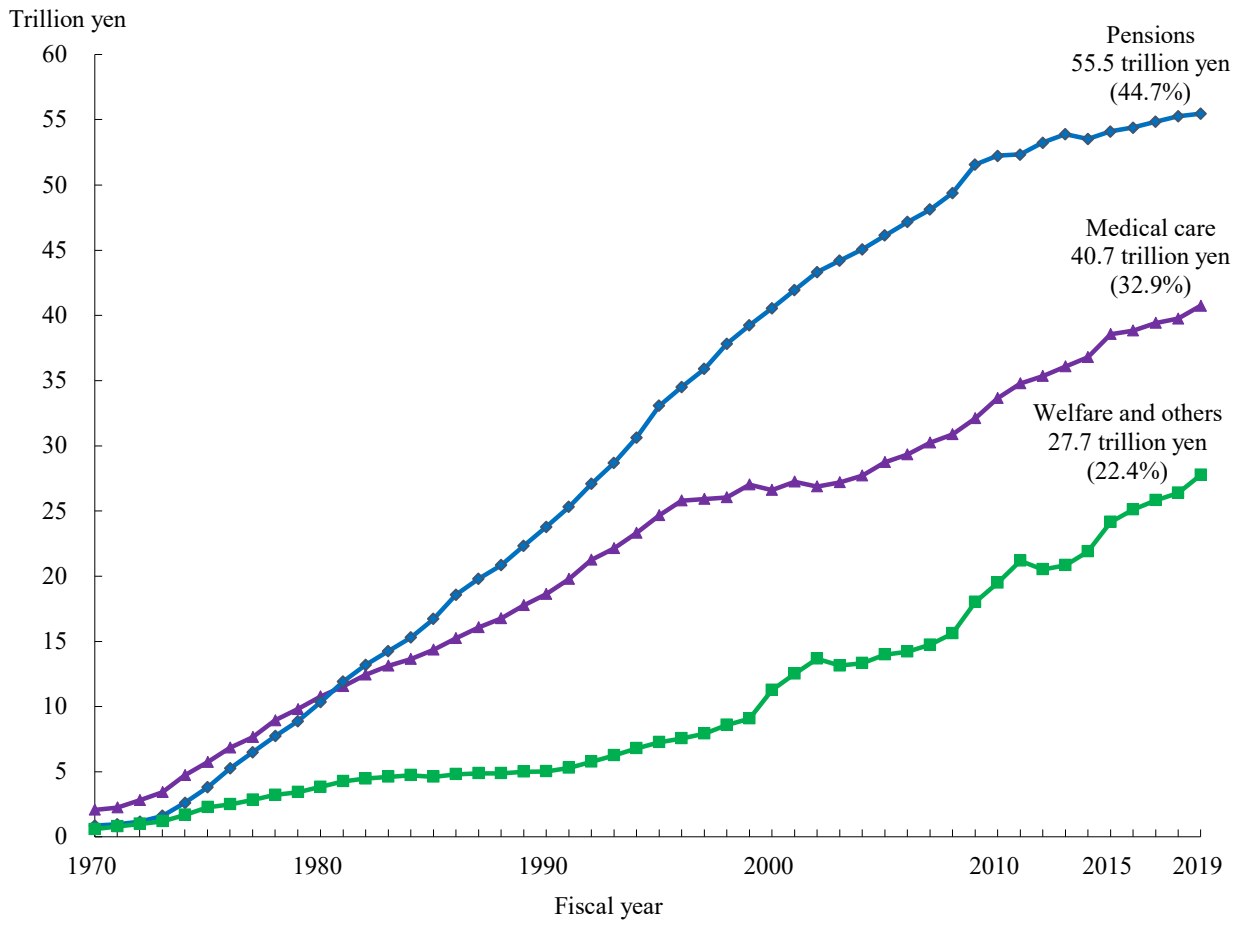
Table 8 Social Benefit by category as a percentage of GDP and NI

Social Benefit	FY2018	FY2019	Increase compared with the previous fiscal year
	%	%	% point
Total	21.80 (30.18)	22.14 (30.88)	0.34 (0.70)
Medical care	7.14 (9.88)	7.28 (10.15)	0.14 (0.27)
Pensions	9.92 (13.74)	9.91 (13.82)	△ 0.02 (0.08)
Welfare and others	4.74 (6.56)	4.96 (6.92)	0.22 (0.35)
Long-term care (retabulated)	1.87 (2.58)	1.92 (2.68)	0.05 (0.09)

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 2019".

Figure 4 Social Benefit by category, FY 1970-2019



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 2019, Old age was the largest component representing 46.7% of the total amount, and Sickness and health was the second largest representing 31.5% of the total. These two functional categories account for 78.2% of the total. The expenditure in these two categories was followed by Family benefits at 7.4%, Survivors at 5.2%, Invalidity benefits at 4.0%, Social assistance and others at 2.8%, Unemployment at 1.2%, Employment injury at 0.8%, and Housing at 0.5%.

Table 9 Social Benefit by functional category

Social Benefit	FY2018	FY2019	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	1,213,987 (100.0)	1,239,241 (100.0)	25,254	2.1
Old age	572,766 (47.2)	578,347 (46.7)	5,581	1.0
Survivors	64,976 (5.4)	64,499 (5.2)	△ 477	△ 0.7
Invalidity benefits	47,506 (3.9)	49,001 (4.0)	1,495	3.1
Employment injury	9,182 (0.8)	9,305 (0.8)	123	1.3
Sickness and health	380,830 (31.4)	390,815 (31.5)	9,986	2.6
Family benefits	84,894 (7.0)	91,908 (7.4)	7,014	8.3
Unemployment	14,297 (1.2)	14,635 (1.2)	337	2.4
Housing	6,032 (0.5)	6,028 (0.5)	△ 4	△ 0.1
Social assistance and others	33,503 (2.8)	34,703 (2.8)	1,199	3.6

Notes:

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



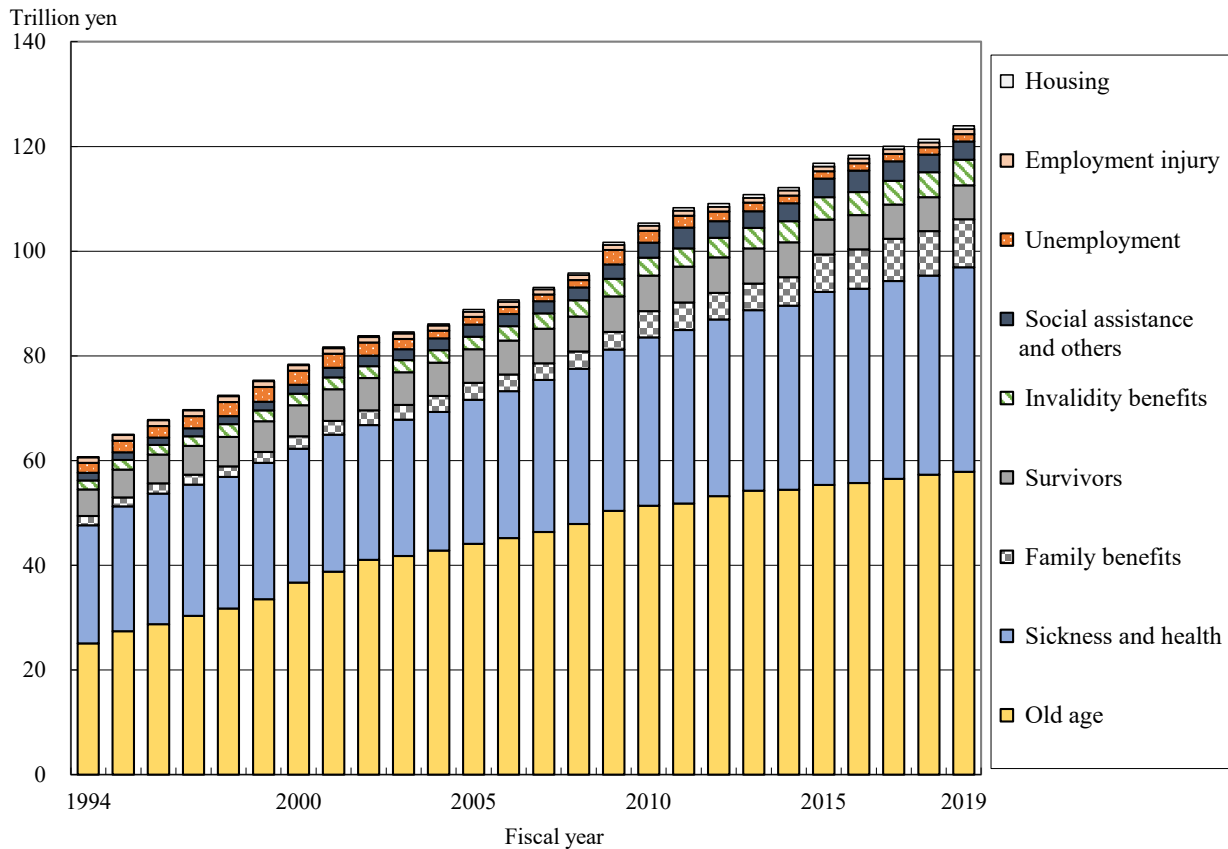
Table 10 Social Benefit by functional category as a percentage of GDP and NI

Social Benefit	FY2018	FY2019	Increase compared with the previous fiscal year
	%	%	% point
Total	21.80 (30.18)	22.14 (30.88)	0.34 (0.70)
Old age	10.29 (14.24)	10.33 (14.41)	0.05 (0.17)
Survivors	1.17 (1.62)	1.15 (1.61)	△ 0.01 (△ 0.01)
Invalidity benefits	0.85 (1.18)	0.88 (1.22)	0.02 (0.04)
Employment injury	0.16 (0.23)	0.17 (0.23)	0.00 (0.00)
Sickness and health	6.84 (9.47)	6.98 (9.74)	0.14 (0.27)
Family benefits	1.52 (2.11)	1.64 (2.29)	0.12 (0.18)
Unemployment	0.26 (0.36)	0.26 (0.36)	0.00 (0.01)
Housing	0.11 (0.15)	0.11 (0.15)	△ 0.00 (0.00)
Social assistance and others	0.60 (0.83)	0.62 (0.86)	0.02 (0.03)

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 2019".

Figure 5 Social Benefit by functional category, FY 1994-2019



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

(3) Social Security Revenue

Social Security Revenue in FY 2019 amounted to 132,374.6 billion yen, which was a 0.2% decrease from the previous fiscal year. Among different sources of Social Security Revenue, Social Insurance accounts for 55.9%, Taxes for 39.2%, and Other receipts for 4.9% of the total.

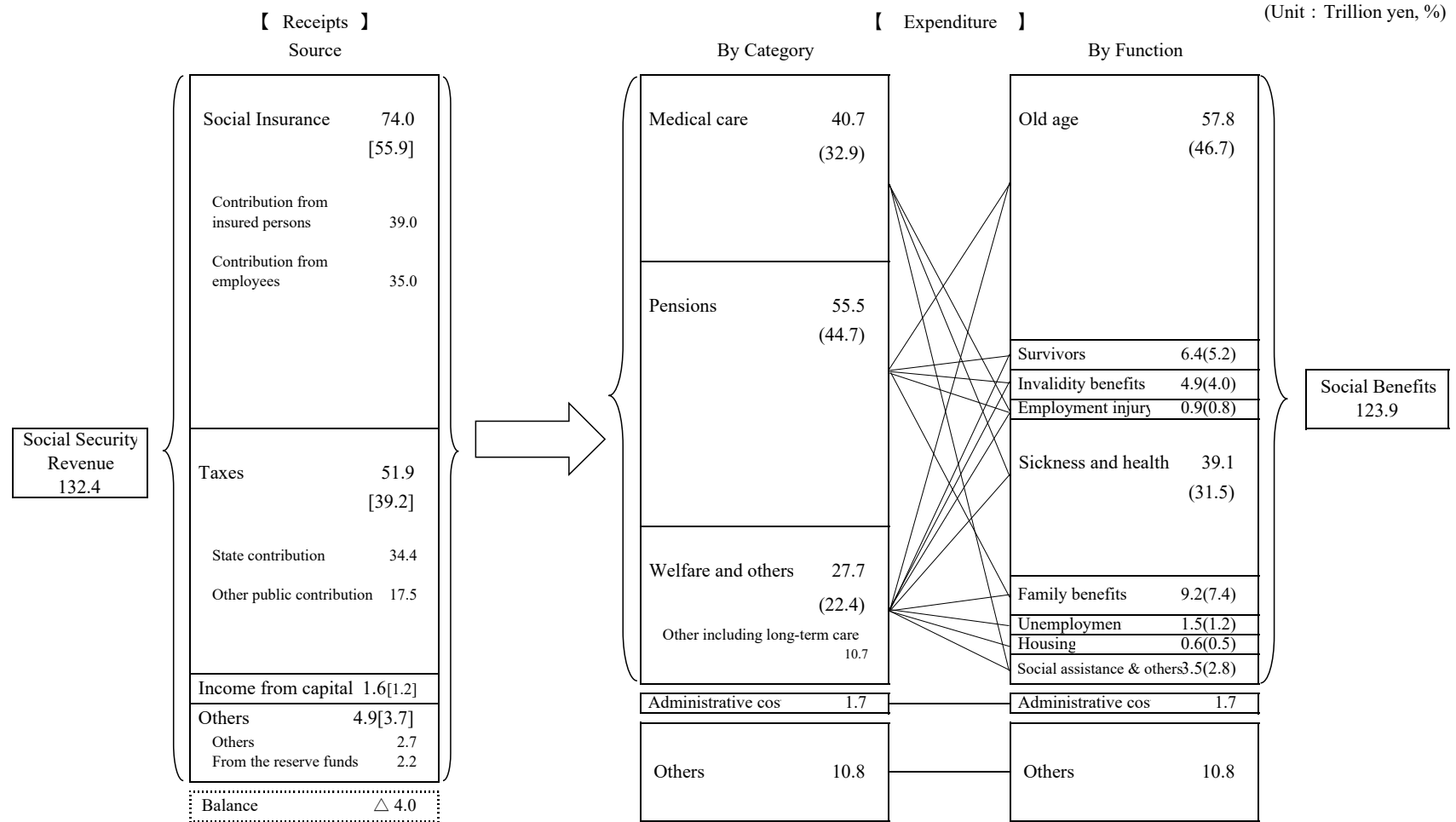
Table 11 Social Security Revenue by source

Social Security Revenue	FY2018	FY2019	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	1,326,043 (100.0)	1,323,746 (100.0)	△ 2,297	△ 0.2
Social Insurance	725,926 (54.7)	740,082 (55.9)	14,157	2.0
Contribution from insured persons	383,382 (28.9)	389,665 (29.4)	6,284	1.6
Contribution from employers	342,544 (25.8)	350,417 (26.5)	7,873	2.3
Taxes	503,913 (38.0)	519,137 (39.2)	15,225	3.0
State contribution	335,997 (25.3)	344,067 (26.0)	8,071	2.4
Other public contribution	167,916 (12.7)	175,070 (13.2)	7,154	4.3
Other receipts	96,205 (7.3)	64,526 (4.9)	△ 31,678	△ 32.9
Income from capital	44,286 (3.3)	15,944 (1.2)	△ 28,341	△ 64.0
Others	51,919 (3.9)	48,582 (3.7)	△ 3,337	△ 6.4

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, 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 2019



Notes:

1. Social Security Revenue in FY 2019 amounted to 132.4 trillion yen (excluding transfer from other systems). The figures in square brackets represent the ratio to the total Social Security Revenue.
2. Social Security expenditure in FY 2019 amounted to 123.9 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 (132.4 trillion yen) and the sum of Social Benefit, administrative costs, operating losses, and others (136.4 trillion yen), and it does not include any transfer to and from other systems.

## **II. Summary Tables**

Summary Table 1 Social Expenditure Summary Table, FY2019

(Unit: Millions of yen)

	Social Expenditure
<b>Total</b>	<b>127,899,606</b>
<b>Old age</b>	<b>48,411,400</b>
Cash benefits	47,203,756
Normal retirement pension	46,569,734
Early retirement pension	—
Other cash benefits	634,022
Benefits in kind	1,207,644
Nursing care and home-help services	1,079,602
Other benefits in kind	128,042
<b>Survivors</b>	<b>6,459,971</b>
Cash benefits	6,392,451
Survivor's pension	6,326,057
Other cash benefits	66,394
Benefits in kind	67,520
Funeral expenses	67,409
Other benefits in kind	111
<b>Incapacity-related benefits</b>	<b>6,239,215</b>
Cash benefits	3,548,704
Disability pension	2,134,071
Pension (employment injury)	419,418
Temporary absence from work benefits (employment injury)	99,054
Temporary absence from work benefits (accident and sickness)	443,964
Other cash benefits	452,197
Benefits in kind	2,690,511
Nursing care and home-help services	2,354,146
Rehabilitation services	3,227
Other benefits in kind	333,138
<b>Health</b>	<b>53,052,694</b>
Cash benefits	—
Benefits in kind	53,052,694
<b>Family</b>	<b>9,673,049</b>
Cash benefits	3,674,280
Family allowance	2,825,798
Maternity and parental leave	830,448
Other cash benefits	18,034
Benefits in kind	5,998,769
Early childhood education and care	4,492,641
Home help / Accommodation	831,371
Other benefits in kind	674,758
<b>Active labour market programmes</b>	<b>830,346</b>
Public employment services and administration	366,194
Training	73,538
Employment incentives	324,990
Sheltered and Supported employment and rehabilitation	53,990
Direct job creation	11,615
Start-up incentives	20
<b>Unemployment</b>	<b>896,379</b>
Cash benefits	896,379
Unemployment benefits and retirement allowance	896,379
Early retirement for labour market reasons	—
<b>Housing</b>	<b>602,794</b>
Cash benefits	—
Housing allowance	—
Other cash benefits	—
Benefits in kind	602,794
Housing assistance	602,794
Other benefits in kind	—
<b>Other social policy areas</b>	<b>1,733,758</b>
Cash benefits	1,255,730
Income maintenance	1,213,418
Other cash benefits	42,312
Benefits in kind	478,028
Social support	51,695
Other benefits in kind	426,333

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

Summary Table 2 Social Benefit Balance Table, FY2019 (No. 1)

	Receipts			
	Contributions		Special taxes allocated to social security	State participation
	Insured persons	Employers		
Social Insurance:				
1. Health Insurance				
(A) Association-Kenpo	5,337,616	5,263,608	—	1,261,614
(B) Society-managed	4,269,201	5,005,526	—	79,400
2. National Health Insurance	3,139,228	—	—	3,744,616
Medical Care Service Program for Retired Employees (retabulated)	3,499	—	—	—
3. Health and Medical Services for the Aged	1,294,897	—	—	5,283,878
4. Long-term Care Insurance	2,394,886	—	—	2,546,421
5. Employees' Pension Insurance	16,309,830	16,309,830	—	10,092,208
6. Employees' Pension Funds	30,854	57,329	—	—
7. Coal Mining Pension Fund	—	1	—	—
8. National Pension	1,345,813	—	—	1,815,006
9. National Pension Fund	98,237	—	—	3,136
10. Farmers' Pension Fund	—	—	—	119,529
11. Seamen's Insurance	16,837	20,728	—	3,017
12. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	27,506	—	206
13. Mutual Aid Association of Private School Personnel	414,662	408,512	—	135,866
14. Employment Insurance	554,941	1,109,532	—	25,083
15. Workmen's Accident Compensation Insurance	—	862,654	—	114
Family Allowance:				
16. Child Allowance (Jido Teate)	—	822,023	—	1,196,131
Public Employees:				
17. National and Related Public Service Mutual Aid Association	1,013,671	1,195,256	—	300,645
18. Existing Associations, etc.	—	95,204	—	299
19. Local Government Employees' Mutual Aid Association	2,726,340	3,196,949	—	5,906
20. Yahata Mutual Aid Association, etc.	—	—	—	2,610
21. Government Employees' Accident Compensation	—	10,896	—	—
22. Local Government Employees' Accident Compensation	0	34,163	—	—
23. Public Corporation Staffs' Accident Compensation	—	4,271	—	—
24. National Public Employees' Pensions	—	6,355	—	31
25. Local Public Employees' Pensions	—	7,281	—	—
Public Health Service:				
26. Public Health	—	—	—	568,998
Public Assistance and Social Welfare:				
27. Public Assistance	—	—	—	2,737,117
28. Social Welfare	—	—	—	3,979,106
Employment Measures				
29. Employment Measures	—	—	—	17,570
War Victims:				
30. Aid for War Victims	—	—	—	252,320
Schemes other than the above	19,513	604,077	—	235,888
Local government expenditure exclusively financed by local revenue (retabulated)	—	—	—	—
Total	38,966,524	35,041,699	—	34,406,713

(Unit: Millions of yen)

Receipts						
Participation of other public authorities	Income from capital	Other receipts	Subtotal	Transfer from other schemes	Total receipts	
—	—	65,492	11,928,330	226	11,928,556	1.(A)
—	20,477	430,457	9,805,062	135	9,805,197	1.(B)
1,763,706	—	741,580	9,389,131	3,509,496	12,898,627	2.
—	—	—	3,499	6,224	9,723	
2,910,411	—	546,490	10,035,676	6,521,974	16,557,650	3.
3,246,765	456	311,809	8,500,337	2,789,614	11,289,951	4.
—	—	215,642	42,927,508	4,923,447	47,850,956	5.
—	—	6,045	94,228	268,844	363,072	6.
—	—	695	696	—	696	7.
—	1,495	1,055,752	4,218,065	21,489,239	25,707,304	8.
—	—	9	101,381	—	101,381	9.
—	—	64,926	184,455	—	184,455	10.
—	1	1,918	42,500	5,800	48,301	11.
—	3,908	370	31,989	—	31,989	12.
7,557	119,704	1,372	1,087,672	284,732	1,372,404	13.
—	434	822,327	2,512,317	—	2,512,317	14.
—	120,330	219,206	1,202,304	—	1,202,304	15.
852,267	—	271,942	3,142,363	—	3,142,363	16.
—	163,860	55,185	2,728,617	1,124,959	3,853,576	17.
—	2,074	477	98,055	—	98,055	18.
746,437	1,160,497	6,378	7,842,507	3,428,161	11,270,668	19.
—	—	—	2,610	—	2,610	20.
—	—	—	10,896	—	10,896	21.
—	858	5,168	40,189	—	40,189	22.
—	—	—	4,271	—	4,271	23.
—	—	—	6,386	—	6,386	24.
—	—	—	7,281	—	7,281	25.
197,723	—	—	766,721	—	766,721	26.
911,710	—	—	3,648,827	—	3,648,827	27.
3,634,676	—	—	7,613,781	—	7,613,781	28.
1,187	—	—	18,757	—	18,757	29.
—	—	—	252,320	—	252,320	30.
3,234,591	344	34,959	4,129,371	—	4,129,371	
3,144,514	—	—	3,144,514	—	3,144,514	
17,507,032	1,594,438	4,858,198	132,374,602	44,346,627	176,721,230	

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	6,144,093	313,070	—	—
(B) Society-managed	4,177,763	249,454	—	—
2. National Health Insurance	9,277,480	13,230	—	—
Medical Care Service Program for Retired Employees (retabulated)	10,526	—	—	—
3. Health and Medical Services for the Aged	15,711,072	—	—	—
4. Long-term Care Insurance	—	—	—	—
5. Employees' Pension Insurance	—	—	—	—
6. Employees' Pension Funds	—	—	—	—
7. Coal Mining Pension Fund	—	—	—	—
8. National Pension	—	—	—	—
9. National Pension Fund	—	—	—	—
10. Farmers' Pension Fund	—	—	—	—
11. Seamen's Insurance	18,809	2,069	1,648	—
12. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	—	—	—
13. Mutual Aid Association of Private School Personnel	141,132	9,009	—	—
14. Employment Insurance	—	570,935	—	—
15. Workmen's Accident Compensation Insurance	—	—	262,196	29,094
Family Allowance:				
16. Child Allowance (Jido Teate)	—	—	—	—
Public Employees:				
17. National and Related Public Service Mutual Aid Association	258,205	11,786	—	—
18. Existing Associations, etc.	—	—	—	—
19. Local Government Employees' Mutual Aid Association	758,143	110,043	—	—
20. Yahata Mutual Aid Association, etc.	10	393	—	—
21. Government Employees' Accident Compensation	—	—	1,823	23
22. Local Government Employees' Accident Compensation	—	—	12,058	392
23. Public Corporation Staffs' Accident Compensation	—	—	78	—
24. National Public Employees' Pensions	—	—	—	—
25. Local Public Employees' Pensions	—	—	—	—
Public Health Service:				
26. Public Health	454,898	70,300	—	—
Public Assistance and Social Welfare:				
27. Public Assistance	1,825,631	384	—	—
28. Social Welfare	565,272	—	—	—
Employment Measures				
29. Employment Measures	—	—	—	—
War Victims:				
30. Aid for War Victims	23	—	—	—
Schemes other than the above	1,112,274	5,914	—	—
Local government expenditure exclusively financed by local revenue (retabulated)	1,084,532	—	—	—
Total	40,444,805	1,356,585	277,802	29,509



(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.
—	—	23,528,483	—	—	5.
—	—	967,357	—	—	6.
—	—	584	—	—	7.
—	—	23,743,255	—	—	8.
—	—	224,133	—	—	9.
—	—	82,372	—	—	10.
4,185	433	—	—	—	11.
—	—	7,670	—	—	12.
—	—	322,707	—	—	13.
—	—	—	1,363,296	—	14.
387,379	201,420	—	18,059	—	15.
—	—	—	—	2,067,806	16.
3,227	—	1,452,111	—	—	17.
1,514	—	64,639	—	—	18.
38	—	4,393,227	—	—	19.
—	—	436	—	—	20.
7,278	1,772	—	—	—	21.
15,271	3,369	—	—	—	22.
2,992	1,119	—	—	—	23.
—	—	6,355	—	—	24.
—	—	7,281	—	—	25.
—	—	1,890	—	—	26.
—	—	—	—	—	27.
—	—	—	—	723,741	28.
—	—	—	3,445	—	29.
—	—	191,664	—	—	30.
—	—	35,994	70,407	—	
—	—	—	—	—	
421,884	208,113	55,030,161	1,455,208	2,791,546	

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	—	—	—	1,953
(B) Society-managed	—	—	—	1,637
2. National Health Insurance	—	—	—	7,799
Medical Care Service Program for Retired Employees (retabulated)	—	—	—	—
3. Health and Medical Services for the Aged	—	—	—	42,429
4. Long-term Care Insurance	10,526,163	—	—	—
5. Employees' Pension Insurance	—	—	—	43,181
6. Employees' Pension Funds	—	—	—	20,370
7. Coal Mining Pension Fund	—	—	—	5
8. National Pension	—	—	—	2,832
9. National Pension Fund	—	—	—	14,000
10. Farmers' Pension Fund	—	—	—	126
11. Seamen's Insurance	—	—	—	145
12. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	—	—	8,353
13. Mutual Aid Association of Private School Personnel	—	—	—	902
14. Employment Insurance	—	5,992	3,438	—
15. Workmen's Accident Compensation Insurance	—	—	—	—
Family Allowance:				
16. Child Allowance (Jido Teate)	—	—	592,406	—
Public Employees:				
17. National and Related Public Service Mutual Aid Association	—	87	—	1,054
18. Existing Associations, etc.	—	—	—	—
19. Local Government Employees' Mutual Aid Association	—	855	—	3,166
20. Yahata Mutual Aid Association, etc.	—	—	—	—
21. Government Employees' Accident Compensation	—	—	—	—
22. Local Government Employees' Accident Compensation	—	—	—	—
23. Public Corporation Staffs' Accident Compensation	—	—	—	—
24. National Public Employees' Pensions	—	—	—	—
25. Local Public Employees' Pensions	—	—	—	—
Public Health Service:				
26. Public Health	2,554	4	21,941	131,807
Public Assistance and Social Welfare:				
27. Public Assistance	93,407	—	—	1,688,505
28. Social Welfare	1,339	—	5,829,713	178,407
Employment Measures				
29. Employment Measures	—	—	—	—
War Victims:				
30. Aid for War Victims	—	—	70	57,481
Schemes other than the above	105,650	—	1,939,495	581,216
Local government expenditure exclusively financed by local revenue (retabulated)	101,903	—	1,862,432	—
Total	10,729,113	6,938	8,387,063	2,785,368

(Unit: Millions of yen)

		Expenditure				
Benefits						
Total	Administrative costs	Operating loss in capital market	Others	Subtotal		
6,459,115	122,536	—	121,262	6,702,913	1.(A)	
4,428,855	140,650	—	250,242	4,819,747	1.(B)	
9,298,509	255,095	—	338,543	9,892,146	2.	
10,526	—	—	—	10,526		
15,753,501	80,013	—	357,042	16,190,556	3.	
10,526,163	242,490	—	123,479	10,892,132	4.	
23,571,664	255,208	7,860,494	33,180	31,720,546	5.	
987,727	26,184	345,863	1,403	1,361,177	6.	
589	95	182	1	867	7.	
23,746,087	108,333	459,536	48,100	24,362,056	8.	
238,133	6,503	173,766	8,599	427,001	9.	
82,498	1,437	—	100,422	184,357	10.	
27,289	3,127	—	112	30,527	11.	
16,023	2,148	—	59	18,231	12.	
473,751	6,955	—	95	480,800	13.	
1,943,661	114,205	—	37,554	2,095,420	14.	
898,147	59,941	—	62,195	1,020,283	15.	
2,660,212	31,848	—	32,426	2,724,486	16.	
1,726,470	11,785	—	1,902	1,740,157	17.	
66,154	1,057	—	—	67,211	18.	
5,265,472	32,350	—	2,212	5,300,034	19.	
839	167	—	1,604	2,610	20.	
10,896	—	—	—	10,896	21.	
31,090	2,536	—	48	33,674	22.	
4,189	—	—	82	4,271	23.	
6,355	31	—	—	6,386	24.	
7,281	—	—	—	7,281	25.	
683,394	9,071	—	74,255	766,721	26.	
3,607,927	40,901	—	—	3,648,827	27.	
7,298,472	17,753	—	297,557	7,613,781	28.	
3,445	58	—	15,254	18,757	29.	
249,238	3,082	—	—	252,320	30.	
3,850,950	142,630	—	19,172	4,012,752		
3,048,868	95,646	—	—	3,144,514		
123,924,096	1,718,189	8,839,841	1,926,800	136,408,926		

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	4,691,713	11,394,625	533,931	1.(A)
(B) Society-managed	4,358,921	9,178,668	626,529	1.(B)
2. National Health Insurance	2,463,565	12,355,712	542,915	2.
Medical Care Service Program for Retired Employees (retabulated)	—	10,526	△ 803	
3. Health and Medical Services for the Aged	—	16,190,556	367,094	3.
4. Long-term Care Insurance	—	10,892,132	397,819	4.
5. Employees' Pension Insurance	24,066,689	55,787,235	△ 7,936,279	5.
6. Employees' Pension Funds	965	1,362,142	△ 999,070	6.
7. Coal Mining Pension Fund	—	867	△ 172	7.
8. National Pension	552,096	24,914,152	793,152	8.
9. National Pension Fund	—	427,001	△ 325,620	9.
10. Farmers' Pension Fund	—	184,357	98	10.
11. Seamen's Insurance	13,126	43,653	4,648	11.
12. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	18,231	13,759	12.
13. Mutual Aid Association of Private School Personnel	728,195	1,208,995	163,409	13.
14. Employment Insurance	—	2,095,420	416,896	14.
15. Workmen's Accident Compensation Insurance	14,451	1,034,734	167,569	15.
Family Allowance:				
16. Child Allowance (Jido Teate)	—	2,724,486	417,877	16.
Public Employees:				
17. National and Related Public Service Mutual Aid Association	2,077,063	3,817,220	36,355	17.
18. Existing Associations, etc.	62,772	129,983	△ 31,928	18.
19. Local Government Employees' Mutual Aid Association	5,395,842	10,695,877	574,791	19.
20. Yahata Mutual Aid Association, etc.	—	2,610	—	20.
21. Government Employees' Accident Compensation	—	10,896	—	21.
22. Local Government Employees' Accident Compensation	—	33,674	6,514	22.
23. Public Corporation Staffs' Accident Compensation	—	4,271	—	23.
24. National Public Employees' Pensions	—	6,386	—	24.
25. Local Public Employees' Pensions	—	7,281	—	25.
Public Health Service:				
26. Public Health	—	766,721	—	26.
Public Assistance and Social Welfare:				
27. Public Assistance	—	3,648,827	—	27.
28. Social Welfare	—	7,613,781	—	28.
Employment Measures				
29. Employment Measures	—	18,757	—	29.
War Victims:				
30. Aid for War Victims	—	252,320	—	30.
Schemes other than the above				
Local government expenditure exclusively financed by local revenue (retabulated)	—	3,144,514	—	
Total	44,425,398	180,834,324	△ 4,113,094	

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 2019.
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. There are no figures for "Health and Medical Services for the Aged" due to the termination of liquidation following the abolition of the medical care system for the aged in 2008.
4. Category I insured persons' contributions to Long-term Care Insurance is included in the Contributions of Long-term Care Insurance. However, Category II insured persons' contributions are included in the Contributions of the health insurance, which will then be recorded in the form of transfer to the Long-term Care Insurance ("Transfer to other schemes" and the Long-term Care Insurance's "Transfer from other schemes" within health insurance). The contributions of Category II insured persons are presented by insured persons and by employers in Table 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 2019."
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, National Diet Library, courts, Ministry of Foreign Affairs, and Ministry of Defense, besides compensation for general national public servants.
13. Public Health includes public grants for the treatment of diseases such as tuberculosis.
14. The revenue and expenditure of unemployment insurance is based on the balance of the unemployment account in the labour insurance special account, and the employment measure is based on the balance of the general account.
15. Other schemes include the Local government expenditure exclusively financed by local revenue ; Relief System for Sufferers from Adverse Drug Reactions; Relief System for Sufferers from Diseases Infected from Biological Products; Small-and-Medium-sized Enterprise Retirement Allowance Mutual Aid System; Mutual Aid System for the Retirement Allowance for the Staff of Social Welfare Institutions, etc.; Employment Services for the Elderly, Persons with Disabilities, and Job Seekers, etc. Refer to Table 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."