Title: A Balance Sheet Approach to Reforming Social Security Pensions in Japan: Is NDC the Answer?

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Figure 1  Current Account of the KNH
Figure 2  Balance Sheet of the KNH

(as at the 31st MAR 2000)

Assets

- Contributions: 1170 tr. yen
- F. Reserve: 170 tr. yen
- Transfers (GR): 280 tr. yen

Liabilities

- Total Liabilities: 2150 tr. yen

Excess Liabilities: 530 tr. yen
Figure 3  Balance Sheet of the KNH (Part 1)
(as at the 31st MAR 2000)

Pension Liabilities Accrued from FUTURE Contributions

Excess Liabilities: 80 tr. yen

Assets

Liabilities

Contributions

1170

1430

Transfers (GR)

180

(trillion yen)
Figure 4 Balance Sheet of the KNH (Part 2)

(as at the 31st MAR 2000)

Pension Liabilities Accrued from PAST Contributions

Excess Liabilities: 450 tr. yen
Figure 5  Which Is More, SS Contributions or Tax Revenues?
FY 2003 National Budget, Japan

SS Contributions (trillion yen): 55.6
Tax (Central Gov.t): 43.9
Figure 6 Main Income Sources of Japan’s Central Government
FY 2003 National Budget, Japan

- Consumption Tax: 11.9 trillion yen
- Personal Income Tax: 13.8 trillion yen
- SS Pension Contributions: 29.0 trillion yen
- SS Health Care Contributions: 17.5 trillion yen
- Corporate Income Tax: 9.1 trillion yen
Figure 7  Per-capita Income by Age in Japan

Figure 8  Drop-out from SS Pensions (Non-employees)
Delinquency in Paying Pension Contributions

% 40 35 30 25 20 15


37.2