

National Burden Ratio

Overview

Trends in National Burden Ratio (in the Percentage of National Income)

FY	National Tax [1]	General Account tax revenue	Local tax [2]	Tax burden [3]=[1]+[2]	Social security burden [4]	National burden ratio [5]=[3]+[4]	Fiscal Deficit [6]	Latent national burden ratio [7]=[3]+[4]+[6]	National Income (NI)	(Reference)	
										National burden ratio to-GDP ratio	GDP
1970	12.7	12.0	6.1	18.9	5.4	24.3	0.5	24.9	61.0	19.7	75.3
1971	12.8	12.0	6.4	19.2	5.9	25.2	2.5	27.7	65.9	20.0	82.9
1972	13.3	12.5	6.4	19.8	5.9	25.6	2.8	28.4	77.9	20.7	96.5
1973	14.7	13.9	6.8	21.4	5.9	27.4	0.7	28.1	95.8	22.5	116.7
1974	14.0	13.4	7.3	21.3	7.0	28.3	3.3	31.6	112.5	23.0	138.5
1975	11.7	11.1	6.6	18.3	7.5	25.7	7.5	33.3	124.0	20.9	152.4
1976	12.0	11.2	6.8	18.8	7.8	26.6	7.2	33.8	140.4	21.8	171.3
1977	11.8	11.1	7.1	18.9	8.3	27.3	8.3	35.6	155.7	22.3	190.1
1978	13.5	12.8	7.1	20.6	8.5	29.2	8.0	37.1	171.8	24.0	208.6
1979	13.7	13.0	7.7	21.4	8.8	30.2	8.7	38.9	182.2	24.4	225.2
1980	13.9	13.2	7.8	21.7	8.8	30.5	8.2	38.7	203.9	25.0	248.4
1981	14.4	13.7	8.2	22.6	9.6	32.2	8.2	40.4	211.6	25.7	264.6
1982	14.5	13.9	8.5	23.0	9.8	32.8	7.9	40.6	220.1	26.1	276.2
1983	14.8	14.0	8.6	23.3	9.7	33.1	7.1	40.1	231.3	26.5	288.8
1984	15.1	14.4	8.8	24.0	9.8	33.7	5.9	39.7	243.1	26.6	308.2
1985	15.0	14.7	8.9	24.0	10.0	33.9	5.1	39.0	260.6	26.8	330.4
1986	16.0	15.6	9.2	25.2	10.1	35.3	4.3	39.6	267.9	27.7	342.3
1987	17.0	16.6	9.7	26.7	10.1	36.8	2.9	39.6	281.1	28.5	362.3
1988	17.2	16.8	9.9	27.2	9.9	37.1	1.4	38.5	302.7	29.0	387.7
1989	17.8	17.1	9.9	27.7	10.2	37.9	1.0	38.9	320.8	29.2	415.9
1990	18.1	17.3	9.6	27.7	10.6	38.4	0.1	38.5	346.9	29.5	451.7
1991	17.1	16.2	9.5	26.6	10.7	37.4	0.5	37.9	368.9	29.1	473.6
1992	15.7	14.9	9.4	25.1	11.2	36.3	4.5	40.8	366.0	27.5	483.3
1993	15.6	14.8	9.2	24.8	11.5	36.3	6.7	43.0	365.4	27.5	482.6
1994	14.6	13.8	8.8	23.4	11.8	35.2	8.1	43.3	370.0	26.6	489.4
1995	14.9	14.1	9.1	24.0	12.7	36.7	9.3	46.0	368.9	27.2	497.7
1996	14.5	13.7	9.2	23.8	12.7	36.5	8.7	45.2	380.2	27.2	509.1
1997	14.5	14.1	9.5	24.0	13.1	37.1	7.7	44.8	382.3	27.6	513.6
1998	13.9	13.4	9.7	23.6	13.5	37.2	10.6	47.7	369.0	27.2	503.3
1999	13.5	13.0	9.6	23.1	13.6	36.7	12.9	48.9	364.3	26.8	499.5
2000	14.2	13.6	9.6	23.7	13.6	37.3	9.9	47.2	371.8	27.5	504.1
2001	13.8	13.3	9.8	23.7	14.3	38.0	9.4	47.4	361.3	27.8	493.6
2002	12.9	12.3	9.4	22.3	14.5	36.8	11.1	47.9	355.8	26.7	489.9
2003	12.7	12.1	9.1	21.8	14.5	36.3	10.5	46.8	358.1	26.3	493.7
2004	13.2	12.5	9.2	22.4	14.3	36.8	8.2	44.9	363.9	26.8	498.5
2005	14.3	13.4	9.5	23.8	14.6	38.4	6.3	44.7	365.9	27.9	503.2
2006	14.4	13.1	9.7	24.2	14.7	38.9	4.6	43.5	375.2	28.6	510.9
2007	13.9	13.5	10.6	24.6	15.0	39.5	3.7	43.2	378.5	29.0	515.7
2008	13.0	12.6	11.3	24.3	16.3	40.6	6.9	47.5	351.5	28.9	494.2
2009	11.9	11.4	10.4	22.2	16.4	38.6	13.5	52.1	339.2	27.6	474.0
2010	12.1	11.5	9.8	21.9	16.8	38.7	11.9	50.6	345.5	27.9	479.2
2011	12.3	11.7	9.7	22.0	16.8	38.8	11.0	49.8	351.1	28.1	483.8

Source: Ministry of Finance Japan

(Note) 1. The unit for National Income and GDP is ¥ trillion and is % for others.

2. The figures up to FY2009 are actual numbers, those for FY2010 expected numbers, and those for FY2011 projected numbers.

3. The figures on and after FY1980 are calculated based on 93SNA and those up to FY1979 are calculated based on 68SNA. However, figures for tax burdens are calculated based on tax revenues and differ from SNA-based figures.

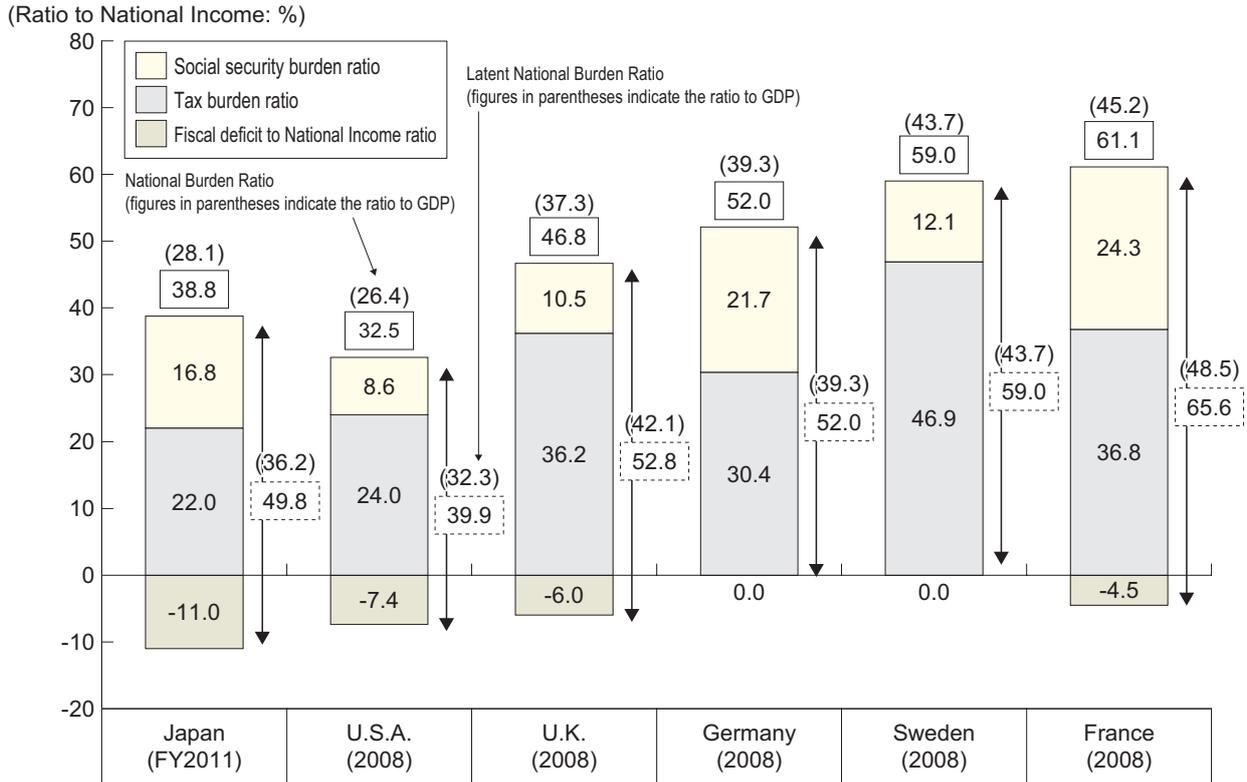
4. The figures for National Tax include the Special Accounts and the levies on Japan Tobacco and Salt Public Corporation. Special local corporate taxes (the corporate business taxes partly introduced to the national taxes in the FY2008 tax reform. The total amount is transferred to local governments. The tax revenue in FY2010 is 0.4% of the National Income) are included in National Tax.

5. The social security contribution coefficient for FY2008 and FY2009 was adjusted to balance with the actual value in and before FY2007, etc.

6. The fiscal deficit figures indicate deficits in the national and local fiscal balances, and temporary special factors are excluded. More concretely, the long-term debt of the Japanese National Railways and accumulated debt of the National Forest Service were excluded in FY1998, the debt of the Honshu-Shikoku Bridge Authority was transferred to the General Account in FY2003, the influence of transferred assets and liabilities due to the privatization of the Four Highway-related Public Corporations in FY2005, transfer from the Fiscal Loan Fund Account of the Special Account for Fiscal Investment and Loan Program (Fiscal Loan Fund Special Account in FY2006) to the Special Account for the National Debt Consolidation Fund or General Account in FY2006, 2008, 2009, 2010, and 2011, and a transfer from the Japan Railway Construction, Transport and Technology Agency to the General Account in FY2011, etc.

International Comparison of National Burden Ratio

[National Burden Ratio = Tax Burden Ratio + Social Security Burden Ratio]
 [Latent National Burden Ratio = National Burden Ratio + Budget Deficit to National Income Ratio]



Source: Ministry of Finance Japan

(Note) 1. The figures for Japan (FY2010) are projected numbers and those for other countries are actual numbers from 2008.

2. The fiscal deficit to National Income ratio of Japan and U.S.A. is based on the General Government Accounts with social security fund subtracted and that for other countries is based on the General Government Accounts.

[Sources for other countries] "National Accounts" (OECD), "Revenue Statistics" (OECD), etc.