

Overview

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

FY	National Tax ①	General Account Tax Revenues ②	Local Tax ③=①+②	Tax Burden ④	Social Security Contribution ⑤=③+④	Potential National Burden Ratio ⑥	Fiscal Deficit ⑦=③+④+⑥	National Income (NI) ⑧	(Note)		
									Potential National Burden Ratio in comparison with GDP	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	11.5	11.1	10.3	21.8	17.0	38.8	15.2	54.0	333.2	27.3	473.1
2010	11.7	11.1	9.8	21.5	17.5	39.0	13.3	52.3	336.4	27.6	475.2

Sources: Documents prepared by Minister of Finance

Note: 1. Unit for National Income and Gross domestic Product are Trillion Yen, for others is %.

2. Until FY 2009 is actually figures, FY 2010 is expected actual figures, and FY2009 is outlook.

3. Data for FY 1980 and later are counts based on 93SNA, and FY 1979 and earlier are counts based on 68SNA.

However, counts for tax burdens are based on tax revenues, and are different from SNA-bases.

4. The national taxes include the special accounts and the levy on Japan Public Corporation. Special local corporate taxes (=the corporate business taxes partly introduced to the national taxes in the FY 2008 tax reform. The total amount is transferred to local governments. The tax revenue in FY2010 is 0.4% of the national income) is included in the national taxes.

5. The coefficient of the social security contribution in FY 2008 is adjusted to balance with the actual value in and before FY 2007.

6. Figures for fiscal deficit are deficit of national and local fiscal balance, and temporary special factors are excluded.

The followings are excluded from Special Account for National Debt Consolidation Fund or transfers to General Account:

FY1998- the Japanese National Railway's Long-term Liabilities and National Forest Accumulated Debt FY2003- Honshu-Shikoku Bridge Authority's transfers to General Account FY2005-Influence on purchase and assumption due to the privatization of the Four Highway-Related Public Corporations FY2006, 2007, and 2009- Special Account for Fiscal Investment and Loan Program (Special Account for Fiscal Investment and Loan Program Fund)