| Table JP.13: Structure of national income in Japan, 1955-2010: taxes \& transfers |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] | [12] | [13] | [14] | [15] | [16] | [17] |  |
|  | Tax revenues (\% national income $\mathrm{Y}_{t}$ ) |  |  |  |  |  |  |  |  |  |  |  |  |  | Transfers (\% national income $Y_{t}$ ) |  |  |  |
|  | Total taxes |  |  |  |  | Total taxes on capital <br> $\mathrm{T}_{\mathrm{kt}}$ | inc. beq. \& gift tax <br> $T_{B t}$ | Total taxes on labor $\mathrm{T}_{\mathrm{Lt}}$ | Tax rate on capital (exclu | Tax rate <br> on labor <br> ding prod taxes) | Tax rate on labor (exc. replac. taxes) <br> duction | Tax rate on capital <br> (includ | Tax rate on labor <br> ding produ taxes) | Tax rate on labor (exc. replac. taxes) <br> duction | Total cash transfers $\mathrm{TR}_{\mathrm{t}}$ | inc. replac. income (pensions \& UI) | inc. pure transfers $\mathrm{TR}_{\mathrm{ot}}$ | memo: inkind govt transfers: health, educ. |
| 1955 | 22\% | 10\% | 3\% | 5\% | 4\% | 4\% | 0\% | 8\% | 19\% | 12\% | 10\% | 27\% | 20\% | 18\% | 4\% | 1\% | 2\% |  |
| 1956 | 22\% | 10\% | 4\% | 5\% | 4\% | 4\% | 0\% | 8\% | 20\% | 11\% | 9\% | 28\% | 20\% | 18\% | 3\% | 1\% | 2\% |  |
| 1957 | 21\% | 9\% | 4\% | 4\% | 4\% | 5\% | 0\% | 7\% | 20\% | 11\% | 9\% | 27\% | 19\% | 17\% | 3\% | 1\% | 2\% |  |
| 1958 | 21\% | 10\% | 4\% | 3\% | 4\% | 5\% | 0\% | 7\% | 19\% | 10\% | 8\% | 27\% | 19\% | 17\% | 3\% | 1\% | 2\% |  |
| 1959 | 21\% | 10\% | 4\% | 3\% | 4\% | 5\% | 0\% | 7\% | 18\% | 10\% | 8\% | 26\% | 19\% | 17\% | 3\% | 1\% | 2\% |  |
| $\overline{1960}$ | 21\% | 9\% | 5\% | 3\% | 4\% | 5\% | 0\% | 6\% | 17\% | 11\% | 8\% | 25\% | 19\% | 17\% | 3\% | 1\% | 2\% |  |
| 1961 | 21\% | 9\% | 5\% | 3\% | 4\% | 6\% | 0\% | 7\% | 18\% | 11\% | 9\% | 25\% | 19\% | 17\% | 3\% | 1\% | 1\% |  |
| 1962 | 22\% | 9\% | 5\% | 4\% | 4\% | 6\% | 0\% | 7\% | 20\% | 12\% | 9\% | 27\% | 19\% | 17\% | 3\% | 2\% | 1\% |  |
| 1963 | 22\% | 8\% | 5\% | 4\% | 5\% | 6\% | 0\% | 8\% | 19\% | 13\% | 10\% | 26\% | 20\% | 17\% | 3\% | 2\% | 1\% |  |
| 1964 | 22\% | 8\% | 5\% | 4\% | 5\% | 5\% | 0\% | 8\% | 19\% | 13\% | 10\% | 25\% | 20\% | 17\% | 3\% | 2\% | 2\% |  |
| 1965 | 22\% | 8\% | 4\% | 4\% | 6\% | 5\% | 0\% | 9\% | 19\% | 14\% | 11\% | 25\% | 21\% | 18\% | 4\% | 2\% | 2\% |  |
| 1966 | 21\% | 7\% | 4\% | 4\% | 6\% | 5\% | 0\% | 9\% | 17\% | 14\% | 11\% | 23\% | 21\% | 18\% | 4\% | 2\% | 2\% |  |
| 1967 | 21\% | 7\% | 4\% | 4\% | 6\% | 5\% | 0\% | 9\% | 16\% | 15\% | 12\% | 22\% | 21\% | 18\% | 4\% | 2\% | 1\% |  |
| 1968 | 21\% | 7\% | 4\% | 4\% | 6\% | 5\% | 0\% | 9\% | 17\% | 15\% | 11\% | 22\% | 21\% | 18\% | 4\% | 2\% | 1\% |  |
| 1969 | 21\% | 7\% | 5\% | 4\% | 6\% | 6\% | 0\% | 9\% | 17\% | 15\% | 12\% | 23\% | 21\% | 18\% | 3\% | 2\% | 1\% |  |
| 1970 | 22\% | 7\% | 5\% | 5\% | 6\% | 6\% | 0\% | 10\% | 17\% | 16\% | 12\% | 23\% | 22\% | 18\% | 4\% | 2\% | 1\% |  |
| 1971 | 24\% | 7\% | 5\% | 5\% | 7\% | 6\% | 0\% | 11\% | 20\% | 17\% | 13\% | 26\% | 23\% | 19\% | 4\% | 2\% | 1\% |  |
| 1972 | 23\% | 7\% | 4\% | 5\% | 7\% | 6\% | 0\% | 11\% | 19\% | 17\% | 13\% | 24\% | 23\% | 19\% | 4\% | 3\% | 1\% |  |
| 1973 | 24\% | 7\% | 5\% | 6\% | 7\% | 6\% | 0\% | 11\% | 22\% | 17\% | 14\% | 27\% | 23\% | 19\% | 4\% | 2\% | 2\% |  |
| 1974 | 26\% | 6\% | 6\% | 6\% | 7\% | 7\% | 0\% | 13\% | 31\% | 18\% | 14\% | 35\% | 23\% | 19\% | 5\% | 3\% | 2\% |  |
| 1975 | 26\% | 6\% | 5\% | 6\% | 9\% | 6\% | 0\% | 14\% | 28\% | 20\% | 14\% | 32\% | 24\% | 19\% | 6\% | 4\% | 2\% |  |
| 1976 | 26\% | 6\% | 4\% | 6\% | 9\% | 5\% | 0\% | 14\% | 24\% | 20\% | 13\% | 29\% | 24\% | 19\% | 7\% | 4\% | 2\% |  |
| 1977 | 27\% | 6\% | 5\% | 6\% | 10\% | 6\% | 0\% | 15\% | 25\% | 21\% | 14\% | 30\% | 26\% | 20\% | 7\% | 5\% | 2\% |  |
| 1978 | 26\% | 6\% | 5\% | 6\% | 10\% | 6\% | 0\% | 14\% | 24\% | 20\% | 13\% | 28\% | 25\% | 19\% | 7\% | 5\% | 2\% |  |
| 1979 | 28\% | 7\% | 5\% | 6\% | 10\% | 6\% | 0\% | 16\% | 24\% | 23\% | 15\% | 29\% | 28\% | 21\% | 8\% | 5\% | 2\% |  |
| $\overline{1980}$ | 29\% | 7\% | 5\% | 7\% | 10\% | 7\% | 0\% | 16\% | 25\% | 24\% | 16\% | 30\% | 29\% | 21\% | 8\% | 5\% | 2\% | 10\% |
| 1981 | 31\% | 7\% | 5\% | 8\% | 12\% | 7\% | 0\% | 18\% | 27\% | 26\% | 17\% | 32\% | 31\% | 23\% | 8\% | 6\% | 2\% | 10\% |
| 1982 | 32\% | 7\% | 5\% | 8\% | 12\% | 7\% | 0\% | 18\% | 27\% | 26\% | 17\% | 32\% | 31\% | 23\% | 9\% | 6\% | 3\% | 10\% |
| 1983 | 32\% | 7\% | 5\% | 8\% | 12\% | 7\% | 0\% | 19\% | 27\% | 27\% | 17\% | 31\% | 32\% | 23\% | 9\% | 7\% | 2\% | 10\% |
| 1984 | 33\% | 7\% | 6\% | 8\% | 12\% | 7\% | 0\% | 18\% | 28\% | 27\% | 17\% | 33\% | 32\% | 23\% | 9\% | 7\% | 2\% | 10\% |
| 1985 | 34\% | 7\% | 6\% | 8\% | 12\% | 8\% | 0\% | 18\% | 28\% | 27\% | 18\% | 34\% | 33\% | 24\% | 9\% | 7\% | 2\% | 10\% |
| 1986 | 34\% | 7\% | 6\% | 8\% | 13\% | 8\% | 0\% | 19\% | 27\% | 29\% | 18\% | 32\% | 34\% | 24\% | 9\% | 7\% | 2\% | 10\% |
| 1987 | 36\% | 8\% | 6\% | 9\% | 13\% | 8\% | 1\% | 20\% | 29\% | 30\% | 19\% | 35\% | 35\% | 26\% | 9\% | 7\% | 2\% | 10\% |
| 1988 | 36\% | 8\% | 7\% | 8\% | 13\% | 9\% | 1\% | 19\% | 31\% | 30\% | 19\% | 36\% | 35\% | 26\% | 9\% | 7\% | 2\% | 10\% |
| 1989 | 37\% | 8\% | 7\% | 8\% | 13\% | 9\% | 1\% | 19\% | 32\% | 30\% | 19\% | 38\% | 36\% | 26\% | 9\% | 7\% | 2\% | 10\% |
| 1990 | 38\% | 8\% | 7\% | 9\% | 13\% | 9\% | 1\% | 20\% | 31\% | 32\% | 21\% | 37\% | 37\% | 27\% | 9\% | 7\% | 2\% | 10\% |
| 1991 | 37\% | 8\% | 6\% | 10\% | 14\% | 8\% | 0\% | 21\% | 30\% | 32\% | 22\% | 35\% | 37\% | 28\% | 8\% | 7\% | 2\% | 10\% |
| 1992 | 37\% | 8\% | 6\% | 10\% | 14\% | 8\% | 1\% | 21\% | 31\% | 31\% | 21\% | 37\% | 37\% | 27\% | 9\% | 7\% | 2\% | 10\% |
| 1993 | 36\% | 8\% | 5\% | 9\% | 14\% | 7\% | 1\% | 21\% | 28\% | 31\% | 20\% | 34\% | 37\% | 26\% | 9\% | 8\% | 2\% | 11\% |
| 1994 | 36\% | 8\% | 4\% | 9\% | 14\% | 6\% | 1\% | 21\% | 27\% | 30\% | 19\% | 33\% | 36\% | 25\% | 10\% | 8\% | 2\% | 11\% |
| 1995 | 36\% | 8\% | 4\% | 8\% | 15\% | 6\% | 1\% | 21\% | 27\% | 31\% | 18\% | 33\% | 37\% | 25\% | 11\% | 9\% | 2\% | 11\% |
| 1996 | 36\% | 9\% | 5\% | 8\% | 15\% | 6\% | 1\% | 21\% | 27\% | 30\% | 17\% | 33\% | 36\% | 24\% | 11\% | 9\% | 2\% | 11\% |
| 1997 | 36\% | 9\% | 5\% | 8\% | 15\% | 6\% | 1\% | 21\% | 26\% | 31\% | 18\% | 33\% | 37\% | 25\% | 11\% | 9\% | 2\% | 11\% |
| 1998 | 36\% | 10\% | 4\% | 7\% | 16\% | 5\% | 1\% | 22\% | 24\% | 31\% | 17\% | 31\% | 37\% | 25\% | 12\% | 10\% | 2\% | 12\% |
| 1999 | 36\% | 9\% | 4\% | 7\% | 16\% | 5\% | 0\% | 21\% | 22\% | 31\% | 16\% | 30\% | 38\% | 24\% | 12\% | 10\% | 2\% | 12\% |
| - 2000 | 36\% | 9\% | 4\% | 7\% | 16\% | 5\% | 0\% | 22\% | 23\% | 32\% | 16\% | 30\% | 38\% | 24\% | 12\% | 11\% | 2\% | $13 \%$ |
| 2001 | 38\% | 10\% | 4\% | 8\% | 17\% | 6\% | 0\% | 23\% | 24\% | 33\% | 17\% | 32\% | 40\% | 25\% | 13\% | 11\% | 2\% | 13\% |
| 2002 | 37\% | 9\% | 4\% | 7\% | 17\% | 5\% | 0\% | 23\% | 20\% | 33\% | 16\% | 28\% | 40\% | 24\% | 14\% | 12\% | 2\% | 14\% |
| 2003 | 36\% | 9\% | 3\% | 6\% | 17\% | 5\% | 0\% | 22\% | 19\% | 33\% | 15\% | 26\% | 39\% | 23\% | 14\% | 12\% | 2\% | 14\% |
| 2004 | 35\% | 9\% | 4\% | 6\% | 16\% | 5\% | 0\% | 21\% | 18\% | 32\% | 14\% | 26\% | 38\% | 22\% | 14\% | 12\% | 2\% | 14\% |
| 2005 | 36\% | 9\% | 4\% | 6\% | 16\% | 6\% | 0\% | 21\% | 21\% | 32\% | 14\% | 28\% | 39\% | 22\% | 14\% | 12\% | 2\% | 14\% |
| 2006 | 37\% | 10\% | 5\% | 7\% | 16\% | 6\% | 0\% | 21\% | 24\% | 33\% | 14\% | 31\% | 40\% | 23\% | 14\% | 12\% | 2\% | 14\% |
| 2007 | 38\% | 10\% | 5\% | 7\% | 16\% | 7\% | 0\% | 21\% | 24\% | 34\% | 14\% | 31\% | 40\% | 23\% | 14\% | 12\% | 2\% | 14\% |
| 2008 | 39\% | 10\% | 5\% | 7\% | 17\% | 6\% | 0\% | 23\% | 25\% | 35\% | 15\% | 32\% | 41\% | 23\% | 15\% | 13\% | 2\% | 14\% |
| 2009 | 37\% | 9\% | 3\% | 7\% | 18\% | 4\% | 0\% | 24\% | 17\% | 35\% | 13\% | 24\% | 41\% | 21\% | 17\% | 15\% | 2\% | 16\% |
| 2010 | 37\% | 10\% | 3\% | 7\% | 18\% | 5\% | 0\% | 23\% | 19\% | 35\% | 12\% | 26\% | 41\% | 21\% | 18\% | 15\% | 3\% | 16\% |

