Database on Social Expenditure (Social Expenditure Database (SOCX) | OECD) OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

KOREA

Nomenclature

MND Ministry of National Defense

MOEF Ministry of Economy and Finance

MOEL Ministry of Employment and Labor

MOE Ministry of Education

MOHW Ministry of Health and Welfare

MOIS Ministry of the Interior and Safety

MP Military Pension

MPM Ministry of Personnel Management

MSIT Ministry of Science and ICT

NBLS National Basic Livelihood Security

NP National Pension

POP Public Officials Pension (Government Employees Pension)

PPSTS Pension for Private School Teachers and Staff

SPOP Specific Post Office Pension

KIHASA Korea Institute for Health and Social Affairs

KPFIS Korea Public Finance Information Service under supervision of MOEF

dBrain Digital Budget Accounting System operated by KPFIS

IGSMS Integrated Government Subsidies Management System operated by KPFIS

LFMS Local Finance Management System managed by MOIS (eHojo)

Monetary unit

Social spending is expressed in millions of Won (KRW).

General notes

Fiscal year from 1 January.

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The Korean social security system is a collective system of social insurance, public assistance, and social service designed to protect people from various social risks.

The central government administers social insurance schemes in accordance with the relevant laws and regulations.

There are five social insurance schemes: (1) Statutory pension (NP, POP, MP, PPSTS, SPOP), (2) National Health Insurance, (3) Long-term Care Insurance for the Elderly, (4) Employment Insurance, and (5) Industrial Accident Compensation Insurance.

NP, the National Health Insurance, and the Long-term Care Insurance for the Elderly come under the jurisdiction of the Ministry of Health and Welfare.

POP, MP, PPSTS, and SPOP come under the jurisdiction of the Ministry of Personnel Management, the Ministry of National Defense, the Ministry of Education, and the Ministry of Science and ICT, respectively.

The Employment Insurance and the Industrial Accident Compensation Insurance come under the jurisdiction of The Ministry of Employment and Labor.

With the entrustment of the relevant ministers, the National Health Insurance Corporation, the National Pension Service, the PPSTS Service, the Local Employment and Labor Administration, the Labor Welfare Corporation, and the Occupational Safety and Health Corporation are involved in the administration and delivery of insurance benefits.

The central government and local governments (17 upper-level local autonomies and 226 municipalities) have joint responsibility for the provision of public assistance and social service programmes. Most of these benefit programmes are operated based on matching fund financing.

The individual country note of the OECD Benefits and Wages How do countries calculate tax liabilities and social benefit entitlements? | OECD provide a comprehensive description of characteristics of social programmes (e.g. conditions for receipt, calculation of payment rates, tax treatment of social support, benefit duration, etc.) for the working-age population, including: unemployment insurance and assistance, social assistance, employment-conditional benefits,

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housing benefits, family benefits, childcare support, and support for sole parent households.

For more information, please contact socxkorea@korea.kr

Break in series

A break in series occurs in 2016 for data on net social expenditure as tax expenditure items are added from 2016 onwards. The data from 2020 onward differ from 2019 and before on social expenditure due to the new coverage. Since 2020, the data has newly defined the following items as social expenditure.

Item	Description
Support for disaster victims	Support natural and social disasters that require regular
	administration and accounting
Support for culture, sports, and tourism	Support for underprivileged people, such as low-
	income people and person with disabilities
Transportation support	Support for public transportation, remote routes, etc.
	for vulnerable groups
Support for North Korean defectors,	Support for settlement and adaptation of North Korean
immigrants	defectors, immigrants, etc.
Welfare program for student	Support for school meals for low-income families
Legal aid	Support for the use of legal services such as legal
	counselling and litigation representation
Substituted donation for another person	Support for unpaid wages at risk of corporate
	bankruptcy, etc.

Estimations

Sources

2018 onwards	Public expenditures based on data from the settlement of accounts directly
	supplied by the KPFIS (dBrain and IGSMS) and the LFMS (for 243 local
	governments in total). Therefore, government spending on matching-fund
	programmes is fully reported.
2017 onwards	Public expenditures include benefit programmes fully funded by local

Public expenditures include benefit programmes fully funded by local governments.

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2015 onwards Public expenditures for Housing benefits are reported since the reform of

NBLS in 2015.

2012-2017 Public expenditures based on the settlement data of the central government

(dBrain and the statistical yearbook of social insurance agencies) and local

governments (eHojo with some exceptions).

1990-2011 Public expenditures based on data collected from annual budget and

financial reports of the central government, some local governments, and

public institutions.

1990 onwards 4. Health: OECD Health Statistics OECD Health Statistics | OECD

1998 onwards 5.2.1.3 Childcare (pre-primary education): OECD Education database

OECD Data Explorer • Full dataset - Indicators, source, destination and

nature of expenditure on education

1990 onwards 6. ALMP: OECD Labour Market Policy database.

Background information

MOHW, Social Protection (http://www.mohw.go.kr)

HWIS bokjiro, Social Services, qualitative information (http://bokjiro.go.kr)

MOEF, Open Fiscal Data (https://www.openfiscaldata.go.kr)

MOIS, Local Finance Integrated Open System (https://lofin.mois.go.kr)

KPFIS, Korea Public Finance Information Service (https://www.fis.kr)

KOSIS, Korean Statistical Information Service (https://kosis.kr)

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Code	Title of the programme	Description of the programme and attached notes
1.	OLD AGE	
410.10.1.1.1.1	National pension	Established in 1988, the National Pension is a defined benefit program for the public, combining earnings-related and redistributive components together. - The contribution rate is 9% of the insured person's Standard Monthly Income. The contribution of workplace-based insured persons is equally shared by the employer and the employee, while individually insured persons pay all of their contributions by themselves. - The government's financial support is provided for some portion of contributions paid by farmers, fishermen and low-wage employees. Figures represent monthly NP payments for persons
		aged 60 and older with more than 10 years of insured
		period. Pensionable age varies from 60 to 65 depending
		on the pensioner's year of birth.
410.10.1.1.1.2	Specific post office pension	The Post Office Pension System was introduced in 1982 and is a public pension system mandated by the state and enforced by law. This is a type of social insurance that focuses on long-term income security and provides a uniform benefit based on pre-set standards when a reason such as old age retirement occurs amidst daily risks.
410.10.1.1.3	Government Employees Pension	Introduced in 1960 and funded by the government by legislation, the POP pays monthly benefits to retired public officials aged 60 and over who have fulfilled at least 20 years of service. For officials recruited after 2010, the pensionable age is set at 65
410.10.1.1.4	Private School Teacher's Pension	Introduced in 1975, the PPSTS adopted a benefit scheme identical to the POP.
410.10.1.1.1.5	Military Pension	The MP was introduced in 1963. Veterans who have served more than 20 years in military service are entitled to its benefits.

410.10.1.1.1.6	Basic Pension	The Basic Pension was introduced in 2008 to provide income assistance to the elderly as a complement of the NP. Senior citizens aged 65 and over in the lowest 70% income bracket receive the non-contributory, non-taxable monthly benefits. The benefit amount
410.10.1.1.2.1	National pension (The early oldage pension)	The early old-age pension is a program that allows people to receive a pension one to five years earlier than the age at which they are eligible to receive a national pension. It was introduced in 1999 to help ensure retirement income for National Pension members who retired before reaching retirement age.
410.10.1.1.3.1	Government employees' pension (lump sum payment)	The retirement benefit of the government employees' pension System.
410.10.1.1.3.2	Private school teacher's pension (lump sum payment)	The retirement benefit of the Private school teacher's pension System.
410.10.1.1.3.3	Military pension (lump sum payment)	The retirement benefit of the Military pension System.
410.10.1.1.3.4	Specific post office pension (lump sum payment)	The retirement benefit of the Specific post office pension System.
410.10.1.1.3.6	Support for stabilization of elderly living by local government	The subsistence benefits that support people in need by ensuring the minimum living expenses so that they can lead their daily lives. The recipient is provided with clothing, food, and fuel expenses and other basic daily necessities to maintain their livelihood and is paid in cash on a regular monthly basis. Recipients are determined to be eligible when the household's recognized income falls below the subsistence benefit selection threshold.
410.10.1.1.3.7	Sub-other	These include old-age emergency loans, farmland pensions, and subsistence benefits. Until 2019 data, subsistence benefits were included in the 'Other Social Policy Area', but starting with 2020 data, the characteristics of the beneficiaries (elderly or not) were identified and included here.
410.10.1.2.1.2	Home-help services for the elderly	The program provides assistance for people aged 65 and over who have difficulties in performing activities of daily living.
410.10.1.2.1.3	Support of day care for the elderly	It is a support for institutions that professionally protect the elderly, such as shelters and nursing homes for the elderly victims of abuse.

410.10.1.2.1.4	Residential care for the elderly	HOWH is in the process of building a comprehensive community care system in which to provide older Koreans with residential, medical, nursing and care services in their homes and non-facility settings by 2025. In 2017, 12 local government bodies have taken the first step toward this effort by launching two-year trial programs.
410.10.1.2.2.2	Price reduction for the elderly	A welfare system that relieves the elderly by reducing fares, ranging from transportation costs to utility bills.
410.10.1.2.2.4	Sub-other	Other support for the elderly includes support for heating and cooling expenses for senior centers, support for the operation of local organizations specializing in the care of the elderly, and support for cultural and artistic activities for the elderly.
410.20.1.1.1.1	Retirement pension	Introduced in 2005 as the second pillar of old-age income security, Korea's retirement pension allows the employer and employee to choose one of the following three pension types: DB (defined benefit), DC (defined contribution), and IRP (individual retirement pension). An insured person is paid sometime after turning 55 years old.
410.20.1.1.3.0	Other cash benefits	This is the amount of legal severance pay and retirement benefit settlement for retired workers
410.20.1.2.2.1	Transportation and telecommunication fee reduction (for old age people)	This is a fee reduction or exemption for the elderly's air, broadcasting reception fees, rail usage fees, and communication fees.
410.30.1.1.3.0	Other cash benefits	This includes retirement benefits, welfare benefits, and welfare service deductions.
410.30.1.2.1.0	Residential care / Home-help services	The amount of support provided to the elderly by social welfare corporations and social welfare facilities.
2.	SURVIVORS	
410.10.2.1.1.1	National pension	It is given to the spouse, children, or parents of a beneficiary (the insured person) whose livelihoods are maintained under the help of the beneficiary. Depending on the contribution, the survivor's pension benefits range from 40% to 60% of basic amount.
410.10.2.1.1.2	Specific post office pension	It is given to the family of a beneficiary of specific post office pension. It is paid when an employee of the organization dies while working or while receiving a pension.

410.10.2.1.1.3	Patriots and veteran pension, etc.	It is given to the family of a beneficiary of independence veterans, military and police veterans.
410.10.2.1.1.4	Government Employees pension	The survivor's pension benefit is 70% of the basic amount, provided that the beneficiary was recruited before 2010. The rate is reduced to 60% for the surviving family members of the beneficiary recruited in 2010 or later.
410.10.2.1.1.5	Private school teacher's pension	It is given to the family of a beneficiary of the Private school teacher's pension and private school teacher's compensation benefits, etc.
410.10.2.1.1.6	Military pension	It is given to the family of a beneficiary of the Military pension and military workers' compensation benefits, etc.
410.10.2.1.2.1	Survivors & Funeral Expenses (Occupational injury and disease insurance)	This includes survivor's pensions for workers with industrial injuries, lump sum of survivor's compensation, and funeral expenses.
410.10.2.1.2.2	Supporting the stabilization of national merit by local governments	This includes local government support for the disabled, including the Disabled Veterans' Living Allowance, the National Veterans' Living Allowance, the Vietnam War Veterans' Allowance, and the Veterans' Allowance.
410.10.2.1.2.3	Sub-other	It includes support for the stable settlement of the bereaved family (including grandchildren of independence veterans returning to permanent residence in Korea and supporting the difference between the government's direct funding interest rate and financial institutions' interest rate, etc.
410.10.2.2.1.2	Local government support for funeral expenses, etc.	It includes support from local governments for the families of the deceased, such as support for the graves of independence patriots, support for cremation funerals, and support for public funerals.
410.10.2.2.2.1	Local government's support for burial facilities	It includes support for burial facilities from local governments.
410.10.2.2.2.2	Central government's support for burial facilities	It includes support for burial facilities from central governments.
410.10.2.2.2.3	Sub-other	It includes legal support for person of national merit and the provision of facilities for severely injured persons, etc.
410.30.2.1.2.0	Other cash benefits	It includes death benefits and compensation for the deceased and their families, etc.
410.30.2.2.2.0	Other benefits in kind	It includes support for bereaved families implemented by social welfare and public interest corporations.

3.	INCAPACITY-RELATED BEN disease, Sickness)	EFITS (Disability, Occupational injury and
410.10.3.1.1.1	National pension	The Disability Pension is provided to a person having a physical or mental illness even after being treated for the disease or injury which came about during his/her insured period. The Disability Pension is paid while the beneficiary has the disability, and the benefit level is determined on the severity or conditions of physical or mental illness.
410.10.3.1.1.2	Government Employees pension	The retirees who are disabled physically or mentally after the complete cure of job-related sickness or injury are eligible for the disability pension. It is permitted in case of the disability resulting from an accident at work or occupational disease only. The qualification for disability pension is determined by the Pension Examination Council. The degree of disability ranges from 1 to 14 classes. The retirees who are eligible for disability pension can choose lump-sum compensation instead of disability pension.
410.10.3.1.1.3	Private school teacher's pension	The retirees disabled by job-related sickness or injury are eligible for the disability pension.
410.10.3.1.1.4	Military pension	The retirees disabled by job-related sickness or injury are eligible for the disability pension. The calculation of benefit is decided according to the degree of disability.
410.10.3.1.1.5	Patriots and veteran pension, etc.	It includes compensation and living support for soldiers and police officers who injured themselves during combat or official duties.
410.10.3.1.2.1	Disability benefit (Occupational Injury and Disease Insurance)	Korea's Industrial Accident Compensation Insurance (IACI) was established to protect workers from industrial accidents and work-related diseases in 1964. Since July 1, 2000, the IACI has applied to companies with at least one employee and all workers including foreign workers regardless of their employment status. - Benefits of the Industrial Accident Compensation Insurance include both cash and in-kind benefits: medical care benefit, nursing benefit, sick leave benefit, survivors' benefit, disability benefit, and funeral expenses. - Workers with permanent disabilities are paid compensation in the form of annuity or lump-sum payments according to the degree of damage to their physical functions.

410.10.3.1.3.1	Sick leave benefit (Occupational Injury and Disease Insurance)	- 70% of the average wage is given in compensation for wage loss, provided that an insured worker is unable to work due to medical treatment.
410.10.3.1.5.1	Disability allowance	This category includes allowances for the disabled: - Disability Allowance for disabled Children under 18 Disability Allowance for low-income people with mild disabilities aged 18 and above - Non-contributory allowance for low-income people with severe disabilities aged between 18 and 64.
410.10.3.1.5.2	Sub-other	The support for recipients of livelihood benefits for the disabled and subsidies for activities to stabilize the lives of the disabled are included. In addition, compensation for those who have been in car accidents or disasters is included.
410.10.3.2.1.1	Welfare facility care for the disabled	The government is expanding the scope of operation for the welfare institutions to provide better vocational, medical and social rehabilitation for the severely disabled.
410.10.3.2.1.2	Transferring capital for the disabled	It is to support of the local government for operation of Centre for Independent Living for the Disabled, Lifelong Education Centre for the Developmentally Disabled, and Repair Centre for Assistive Devices for the Disabled, etc.
410.10.3.2.1.3	Day care for the disabled	People aged 6-65 with Grade 1-3 physical and mental disabilities who score 220 points or more in the activity assistance eligibility assessment and have difficulty in performing daily and social activities alone. Vouchers are issued to provide home-visit bathing and nursing care, as well as activity assistance services such as housework, physical and social activity support.
410.10.3.2.1.5	Residential care for the disabled	It is support for the operation and functional reinforcement of the disability welfare system.
410.10.3.2.1.6	Home-help services for the disabled	It includes family support to stabilize the lives of the disabled, etc.
410.10.3.2.1.7	HRD for the disabled (Human Resource Development)	It includes support for the informatization education of the disabled and support for enhancing the functions of welfare facilities for the disabled.
410.10.3.2.1.8	Social support for the disabled	It includes support for improving the mobility of the vulnerable, supporting the independent living of the disabled, protecting their rights, and pursuing wellbeing.

410.10.3.2.2.1	Management of rehabilitation centers	It is a support of the operating expenses of the National Rehabilitation Center.
410.10.3.2.2.2	Rehabilitation training and therapy	It includes care management for injured workers, vouchers for developmental rehabilitation services, and vouchers for speech development, etc.
410.10.3.2.3.1	Personal aids for the disabled	It includes support for assistive devices for the disabled, support for students with disabilities, and support for eliminating the digital gap for the disabled, etc.
410.10.3.2.3.2	Special school management for the disabled	It is a budget for special education for disabled children.
410.10.3.2.3.3	Educational care for the disabled	It is a support for people with developmental disabilities.
410.10.3.2.3.4	Price reduction for the disabled (including victims of war)	It includes support for the tax increases for the disabled, support for the use of transportation facilities, and support for the use of residential facilities, etc.
410.10.3.2.3.5	Sub-other	It is a support for various organizations with disabilities, including strengthening the capacity of the disabled, etc.
410.20.3.2.3.1	Transportation and telecommunication fee reduction (for disabled people & victims of war)	This is the reduction in airfare, broadcasting fees, railway fares, and communication fees for the disabled and persons of national merit, etc.
410.30.3.1.4.0	Paid sick leave (other sickness daily allowances)	It is sick leave benefits for those who are incapable of working.
410.30.3.1.5.0	Other cash benefits	These are the industrial accident benefits and disaster benefits that each mutual aid association, including the Police Mutual Aid Association, the Korean Firefighters Mutual Aid Association, and the Korean Social Welfare Mutual Aid Association, provided to the disabled.
410.30.3.2.1.0	Residential care / Home-help services	It is a support of the social welfare and public interest corporation for the disabled.
410.30.3.2.3.0	Other benefits in kind	It is a donation of welfare facilities for the disabled.
4.	HEALTH	
	See OECD Health Statistics.	
	ELMIN	
5.	FAMILY	

410.10.5.1.1.1	Single- parent families	Low-income single-parent families are provided with childcare allowances and school fees. The government provides support to residential facilities for single parent families.
410.10.5.1.1.3	Child (home care) allowance	Child home care allowance for children aged under 7 who are not enrolled in childcare facilities or kindergartens. KWR 100,000 per month for newborn babies aged under 11months KRW 150,000 for infants aged 1, and KRW 100,000 for children aged between 2 and 6. In 2018, a non-taxable means-test child benefit of KRW100,000 per child aged under 6 was introduced. From April 2019, the child benefit is universally paid to all children aged under 6, and to children aged under 7 after September 2019. From January 2022, Baby allowance replaced the child home care allowance. The Baby allowance pays additional KRW 200,000 per month for newborn babies aged under 12month.
410.10.5.1.2.1	Maternity leave (Employment Insurance)	Working women in pregnancy shall have 90days of maternity leave before and after childbirth (120 days in case of multiple births), but the allocation of leave period shall be granted 45 days after childbirth (60days in case of multiple births) or more. The employer pays for the first 60 days' leave at the rate of 100% of the female employee's ordinary wage. Employment insurance pays for the remaining days, but the upper limit is set. If an employee's ordinary wage is higher than the ceiling, the employer must pay the employee the difference. To be eligible, the female employee's insurance period should be at least 180 days before the end of maternity leave.
410.10.5.1.2.2	Parental leave (Employment Insurance)	Parental leave refers to a leave from work for raising children under 8 years of age or under 2 nd grade of elementary school. From Feb 28 2020, couples can apply for parental leave at the same time. Parental leave is within a year. Each child can use one year, so two children can use one year each for two years. For parental leave benefits, 80% of the ordinary wage for the first three months, with a monthly cap of KRW1.5 million; 50% of the ordinary wage for the rest of the parental leave with a monthly cap of KRW 1.2 million. However, 25% of the parental leave benefit is paid in a lump sum 6 months after returning to work.

410.10.5.1.3.1	Child development accounts(CDA)	It is a support for the development of children and the self-reliance of children who have ended their protection.
410.10.5.1.3.2	Sub-other	It includes child incentives (CTC), livelihood benefits, childbirth and parenting support, and family support for adopted children, etc.
410.10.5.2.1.1	Child welfare services	Child welfare services are provided for children aged below 18. The government endeavors to provide children in need with proper accommodation at child welfare facilities and to train social workers specializing in dealing with children's problems.
410.10.5.2.1.2	Childcare subsidy (Vouchers for Childcare Service)	This category includes childcare subsidy provided for children who attend childcare facilities. In 2013 childcare subsidy became a universal childcare assistance program regardless of income level .
410.10.5.2.1.3	Pre-primary education (3-5 years old) (Vouchers for Childcare Service)	See OECD Education data. Since 2012, estimations by KIHASA have been made based on trends in the OECD Education data and the number of students enrolled. This category includes the education fee subsidy (equivalent amount of the above childcare subsidy) provided for children aged 3 to 5 who attend kindergartens and childcare facilities.
410.10.5.2.2.1	Support for day care for family	It is a support for multicultural families and single-parent families.
410.10.5.2.2.3	Residential service for children & adolescent	It is a support to operate a child protection group home and reinforce the functions of child welfare facilities.
410.10.5.2.2.4	Residential service for women & families	It is to support single-parent family welfare facilities.
410.10.5.2.3.3	Family welfare	It is to operate a family center and support vulnerable children.
410.10.5.2.3.4	Protection of child & adolescent	It includes support for the operation of child protection facilities, youth welfare facilities, and youth counseling facilities, as well as support for abused children, youth treatment and rehabilitation, and migrant youth.
410.10.5.2.3.5	Price reduction for the family	This includes a public corporation that has provided reduction on transportation, communication, electricity, and heating costs for multi-child households and the underprivileged.

410.10.5.2.3.6	Sex assault & domestic violence	It is a support for victims of various types of violence, including sexual violence, domestic violence, migrant women who have been victims of violence, and violence against children and adolescents, and to improve women's human rights.
410.10.5.2.3.8	Sub-other	It is a support food intake for students, pregnant women, etc.
410.20.5.1.2.1	Maternity leave(The employer)	This is a benefit for maternity leave.
410.20.5.2.3.1	Transportation and telecommunication fee reduction (for children)	It is support of the reduction in airfare, broadcasting fees, railway fares, and communication fees for children, adolescents, single-parent families, and multicultural families.
410.30.5.1.3.0	Other cash benefits	It is supported by each mutual aid association, including the Childcare Safety Mutual Aid Association, the Workers' Mutual Aid Association, and the Military Mutual Aid Association, for welfare services (such as childbirth), etc.
410.30.5.2.2.0	Home help / Accommodation	This is the amount of family-related support from the social welfare and public interest corporation.
410.30.5.2.3.0	Other benefits in kind	It is a donation from corporate social contribution activities, non-legal welfare expenditures and child welfare facilities, single-parent family welfare facilities, multicultural family welfare facilities, and women's welfare facilities.
6.	ACTIVE LABOUR MARKET PROGRAMMES	
	See OECD Labour Market Pol	licy database.
7.	UNEMPLOYMENT	
410.10.7.1.1.1	Job seeking allowance	50% of previous average wage is paid for 90-240 days, depending on the beneficiary's age at the time of resignation and the period of his/her employment insurance contribution. To be eligible, individuals must meet the following criteria: - Have been paid wages for more than 180 days in the previous 18 months before leaving a job - Left a job involuntarily and are actively seeking a new job The reasons for resignation are justifiable-e.g., resignation suggested by the employer, expiration of the contract period, and suspension or closure of the business.

410.10.7.1.1.2	Employment promotion allowance	-Early reemployment allowance, etc. are paid to Job-seeking benefit recipients who have been employed or engaged in business for more than 12months after the expiration of the waiting period (7 days) by reemployment with at least half of the prescribed number of days remainingFrom 2020, the Ministry of SMEs and Startups provides financial support to self-employed (small business owners, petty local market merchants, Gig and platform workers) who have suffered losses due to COVID 19 quarantine measures such as a ban on business operations and restrictions on business hours.
410.10.7.1.1.3	Partial unemployment benefits, Bankrupcy compensation	It is a support to preserve income loss due to forced business suspension due to COVID-19, such as emergency employment stability support, special support for private taxis, and small business quarantine support.
410.10.7.1.2.1	Sub-other	This includes local government's support for free rental of interview suits for young people, operation of general workers' welfare centres, and support for foreign worker counselling centres.
8.	HOUSING	
410.10.8.2.1.1	Housing assistance	The Basic Livelihood Security Program was amended to adopt a customized benefit system in 2015.
410.10.8.2.2.1	Sub-other	It encompasses interest rate subsidies and housing assistance to enhance living condition aimed at supporting low-income and vulnerable populations.
9.	OTHER SOCIAL POLICY AREAS	
410.10.9.1.1.1	Temporary support for low- income families	It is a support for poor households such as basic livelihood recipients and the secondary poor.
410.10.9.1.1.2	Livelihood care BPLS (meanstested)	The Basic Livelihood Security Program provides households in absolute poverty with cash and a package of in-kind benefits. The livelihood category covers cash benefits only. The number of recipients is about 1.5 million.
410.10.9.1.1.4	Working relief	This is to prevent risks from disasters for farmers and fishermen and to support income stability.
410.10.9.1.1.5	Protection of self-support	This is an employment service project for the poor who are able to work among those eligible for livelihood and medical benefits.

410.10.9.1.1.7	Earned Income Tax Credit(EITC)	EITC is a <u>refundable tax credit</u> for low-income individuals and married couples, primarily for those who have children.
410.10.9.1.1.8	Emergency cash assistance	From 2020, direct cash benefits are provided to individuals and families who suffer from economic hardships to mitigate the adverse effects of severe income shocks driven by COVID-19 pandemic and other social disasters.
410.10.9.1.2.1	Righteous deaths and injuries	This includes support for living funds made to reduce the economic difficulties of victims of female violence, asbestos victims, humidifier disinfectants, and victims of earthquake disasters in storm and flood damage.
410.10.9.1.2.4	Sub-other	This includes interest subsidies and welfare expenses for vulnerable groups such as low-income individuals to promote economic stability and self-reliance.
410.10.9.2.1.1	Food bank	This is a social welfare system that supports the underfed and low-income families by donating normal food or food ingredients before disposal.
410.10.9.2.1.2	Educational care(means-tested)	The government provides school-age children of households under the NBLS with education fee assistance, which covers entrance fees, tuition and textbooks up to the high school level.
410.10.9.2.1.3	Local government's additional support for low-income families	It includes local governments' support for the low- income secondary poor, the haphazard and homeless, and the provision of customized countermeasures for the vulnerable to heat waves, etc.
410.10.9.2.2.2	Facility care for homeless (services)	This is welfare support for the homeless, such as operating expenses for homeless facilities.
410.10.9.2.2.3	Sakhalin Koreans and Japanese comport women	It is psychotherapy and customized support for victims of comfort women in the Japanese military.
410.10.9.2.2.4	Immigrants from North Korea	It is support for education and regional adaptation of North Korean defectors.
410.10.9.2.2.6	Natural disaster victims	The Disaster Relief Act was enacted in 1962 in order to assist the victims of natural disasters resulting from drought, wind, flood, fire and earthquake. Victims are provided with livelihood aid and house repair costs.

410.10.9.2.2.7	Price reduction for low-income families	It is a support for the livelihood stability of low- income households by providing government- subsidized rice at a discounted price to households receiving basic livelihood assistance and secondary poor.
410.10.9.2.2.8	Social service voucher (Ministry of Culture and Tourism)	It includes supporting the cost of purchasing culture and arts programs through vouchers for the poor, such as those who receive basic livelihood assistance and secondary poor.
410.10.9.2.2.9	Sub-other	It includes comprehensive welfare policies (energy voucher assistance, free newspaper subscription assistance, and immigrant social integration support) implemented to improve the lives of the vulnerable and underprivileged.
410.20.9.2.2.1	Transportation and telecommunication fee reduction (for home-care protection)	It is the amount of reduction in broadcasting and communication fees for basic livelihood assistance and secondary poor.
410.30.9.1.2.0	Other cash benefits	It includes welfare assistance funds from the Police Mutual Aid Association, Military Mutual Aid Association, and Teachers' Mutual Aid Association. It also includes the amount of support for the stability of life due to business closure, death, or aging of small business owners.
410.30.9.2.2.1	Contributions from the private fundraising organizations	It is a welfare service provided by a social welfare public interest corporation.
410.30.9.2.2.2	Private contributions to social welfare organizations.	It is a donation to homeless people and low-income welfare facilities.
410.30.9.2.2.3	Private contributions to social enterprises	It is the expenditure of welfare activities of social enterprises.
410.30.9.2.2.5	Labor cost of non-obligatory welfare services	It is a company's non-legal welfare expenditure (housing, meal expenses support, etc.).