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The Comparative Study on the Financial Resources of Employment Policy of Persons with Disability

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The Comparative Study on the Financial Resources of Employment Policy of Persons with Disability

Chang-Wan Han^{1,2}, Jeong-Ah Yoon², Atsushi Tanaka³, Eon-Ji Kim⁴, Yasuyoshi Sekita²

<Abstract>

Even though the increase of the number of persons with disability and registered persons with disability caused the balance of the Fund to be aggravated, there have been only a few studies to solve the problems of the Fund. Therefore, this study aims to understand the status of the financial resources for the employment policy of persons with disability and to clarify the problems in South Korea by comparing and analyzing the current financial resources for the employment policies of persons with disability between South Korea and Japan. As for the study method, literature review was employed to analyze the literatures and information related to financial resources of employment policy for persons with disability mainly focusing on the revenue account among the accounts of budget to implement the employment policy for person with disability.

The biggest difference between financial resources to perform the employment policy for persons with disability of Japan and South Korea is from the total amount of budget and the distribution ratio of General Account, Social Insurance and the share. While in Japan the employment policies for persons with disability are financed by the General Account and Social Insurance much more than the Share, in South Korea, they are financed by the Share more than the General Account and Employment Insurance.

Therefore, as the budget scale from General Account is significantly low, to stably implement the employment business for persons with disability, the budget scale from General Account and Social Insurance.

[Keyword] employment of person with disability, obligatory employment system, financial resources of employment policy for persons with disability, share, subsidy (from government)

I. Introduction

1. The Background and Goals of Study

Employment is very important to anyone, especially to persons with disabilities. It has been considered as an essential tool to enable persons with disability to accomplish the self-realization and to live in social and economical freedom without the need to mention the UN Declaration of the Rights of Persons with disability or Right to Live of Constitution. In South Korea, the legal basis to let the employment problems of persons with disability solved was formed first by the enactment of Act on Employment Promotion for Persons with disability, etc. in January 13, 1990. This act prescribes diverse systems to facilitate the employment of persons with disability and especially the obligatory employment system among them has the employers mandatorily hire the number or over of employees with disabilities.

The Act on Employment Promotion and Vocation Rehabilitation of Person with Disability contains the provisions that employers have to observe the obligatory employment rate; if they hire the disabled more than obligatory employment rate, they shall receive the employment subsidy and if they hire them less than the rate, they shall pay the share. The Employment Promotion and Vocational Rehabilitation Fund for Persons with

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disability (hereinafter the Fund), which was paid by the employers who hired persons with disability less than the obligatory employment rate, was also established and have been used for the employment policies for person with disability (YH Nam, 2010).

Similarly with South Korea, most of the countries that institutionalized the obligatory employment system have financed the projects for the employment promotion of persons with disability with the fund made from the shares that employers paid. However, there is the difference in the financial resources between South Korea and other countries; the financial resources of other countries are from the General Account and social insurance as well as from the shares from employers, but those of South Korea are almost entirely from the shares by employers; the government grant is insignificant (JK Park, 2006).

In case of the financial structure of the Fund in South Korea, as the employment of persons with disability increases, the instability of finance would be incurred by the situation that the amount of collected shares decreases and the subsidy for the employment of persons with disability increases. Furthermore, even though the numbers of persons with disability and registered persons with disability have increased and the Fund balance has been aggravated, only few studies for solving the problems of the Fund have been conducted. Therefore, this study aims to understand the status of the financial resources for the employment policy of persons with disability and to clarify the problems in South Korea by comparing and analyzing the current financial resources for the employment policies of persons with disability between South Korea and Japan where the similar system with South Korea has been carried out among the foreign countries' cases.

2. Study Methods

Literature reviews to analyze the domestic and foreign literatures and documents related to financial resources for the employment policies for person with disability were utilized. For the employment policy for persons with disability in the South Korea, the Annual reports of the Employment Promotion and Vocational Rehabilitation Fund for Person with Disability and Employment Insurance Fund, and the yearly Comprehensive Share Management Report of Ministry of Strategy and Finance, and for that in Japan, the budget and policy reports for employment of persons with disability of Japan Organization for Employment or the Elderly and Person with Disabilities (JEED) and related these were made full use of.

The study was conducted mainly for the financial resources of the revenues among the budget accounts to carry out the employment policies for person with disability. While for the South Korea, the period that was analyzed was from 1991 to 2009 in South Korea, for Japan, it varies depending on the data that were acquired.

II. Financial Resources Status Analyses of Employment Policy of Persons with Disability in Japan

1. Obligatory Employment System for Persons with Disability

Japan has implemented the obligatory employment system for the employment promotion of person with disability. Basic Act for Persons with Disabilities, Section 2, defines that “persons with disability mean those who are considerably restricted in their daily and social life for a long time due to their mental retardations and their fixed and long-term functional disorder such as physical, visual and hearing impairment, cardiac dysfunction, voice-speech disorder, language disorder, balance problems and respiratory disorder”.

In 2005 of Japan, the number of persons with disability is 7.24 millions (physically persons with disability 3.66 millions, intellectually persons with disability 0.55 million and mentally person with disability 3.03 millions),

which means that it occupies 5.6% of entire population (Ministry of Health, Labour and Welfare, 2005a, 2005b, 2005c, 2006).

In Japan, the double count system that a severely person with disability is calculated to two persons with disability has been taken effect. In 1976, when amended, it began to be applied to persons with severe and physical disability and, from 1992, expanded to include intellectually persons with disability.

The employers who hire over 300 full time employees and do not observe the obligatory employment rate have to pay the share of monthly $\text{¥}50,000$ per one person short of the quota. In 2008, the range of subjects who have to pay the share was expanded by the amendment; the employers who employs full-time workers ranging from not less than 201 to not more than 300 in their number but do not keep the obligatory employment rate have to pay the share from July 1, 2010 and the employers who employs full-time workers ranging from not less than 101 to not more than 200 and do not keep the obligatory employment rate have to pay the share from April 1, 2015.

The levy of the share and various kinds of supports for employers and persons with disability were taken charge of by Japan Organization for Employment or the Elderly and Person with Disabilities (JEED), which was established in 2003. JEED has carried out the installments and operations of vocational rehabilitation center, the operation of vocational competency development centers for persons with disability and the share-related works (the levy of the share, payment of the grant, skills competition of persons with disability and research, development, education, training and advertisement related to the employment of persons with disability).

Since 2001, the employment rate of persons with disability of private companies has been gradually increased in Japan in each year. The employment rate of disabled person of state agencies has been increased from 2.06% in 2001 to 2.18% in 2009 (YH Nam, 2010).

< Table 2-1 > Employment Rate of Persons with Disability in Japan (2001-2009)

	(Unit: %)								
Year	2001	2002	2003	2004	2005	2006	2007	2008	2009
Private Companies	1.49	1.47	1.48	1.46	1.49	1.52	1.55	1.59	1.63
State Agencies	2.06	2.06	2.09	1.99	2.02	2.11	2.12	2.14	2.18

Source: Ministry of Health Labour and Welfare (2009)

2. Financial Resources Status of Employment Policy of Persons with Disability

The main body of Fund management is the Ministry of Health, Labour and Welfare and Japan Organization for Employment or the Elderly and Person with Disabilities, which is an independent administrative institution established in 2003, takes charge of the levy of the share and the practices of projects.

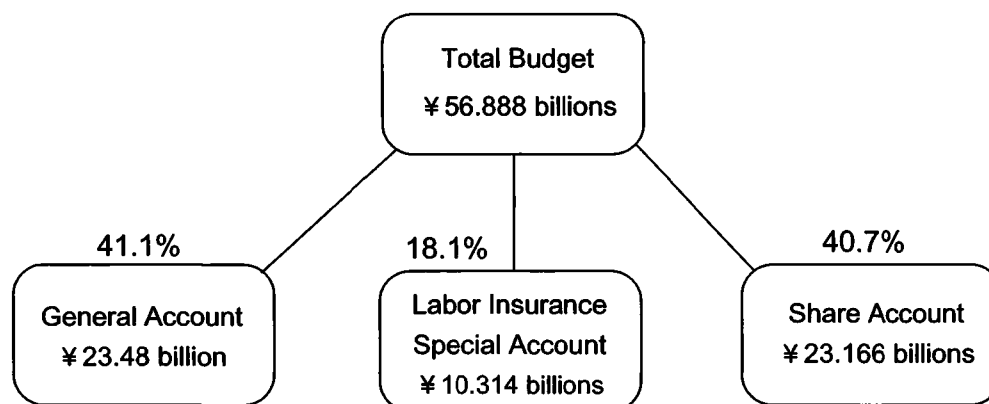
The projects related to the employment of persons with disability in Japan focus mainly on the obligatory employment system and the imposition of the share and can be largely classified into supported employment program, vocational competency development project and employment support program. Currently the employment projects for persons with disability in Japan have been diversely financed by the General Account, Labor insurance special account (employment account) and the share.

As shown on the [Figure 2-1], the budget of employment related projects for persons with disability in 2009 was $\text{¥}56.888$ billions; General Account $\text{¥}23.48$ billion (41.1%), Labor Insurance Special Account $\text{¥}10.314$ billions (18.1%) and the share Account $\text{¥}23.166$ billions (40.7%).

Similar with South Korea, the budget from the General Account is mainly executed by each government department, but some of that is given to JEED by grant and JEED executes it. The Labour Insurance Special

Account corresponds with the Employment Insurance Fund of South Korea. The expenses for the installment of facilities for the employment promotion of persons with disability and for their operation are supplied to JEED by grants or subsidies

The Share Account is collected from the employers who do not observe the obligatory employment rate and all of it have to be used for the support for employers and for the related administrative costs, for this aims to control the equity of the economic burden between the employers who employ and donot employ persons with disability (JC Choi,2010).



Source: Cabinet Office(2009), JEED(2009)

< Figure 2-1> The Budget Status for the Employment Projects for Persons with Disability in Japan(2009)

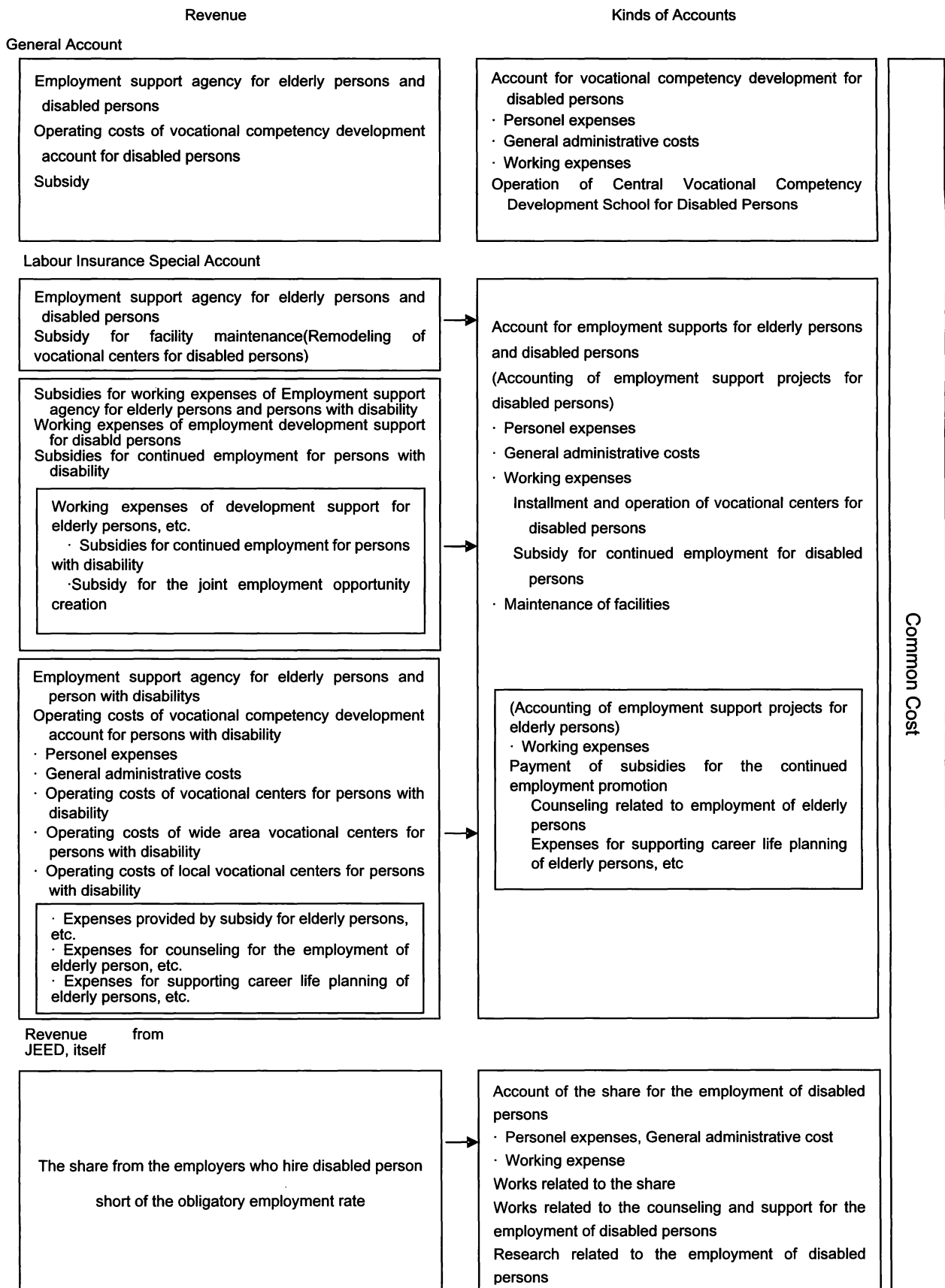
< Table 2-2> The Budget Status of Employment Projects for Persons with Disability in JEED(2008)

(Unit : million yen)

Resources	Project Title for Persons with disability	Budget
General Account	Subtotal	742
	Personel expenses of vocational competency development for persons with disability	530
	General administration costs of vocational competency development for persons with disability	132
	Operating costs of vocational competency development for persons with disability	85
	Subtotal	10,310
Labour Insurance Special Account (Employment Account)	Subtotal	10,310
	Personal expenses of employment support projects for persons with disability	4,930
	General administration costs of employment support projects for persons with disability	673
	Operating costs of employment support projects for persons with disability	4,710
	Operating costs of vocational centers for persons with disability	4,696
	Subsidies for continued employment for persons with disability	14
The Share Special Account	Operating costs of facilities to support the employment of disabled	33
	Subtotal	17,557
	Personal expenses related to the share	983
	General administration costs related to the share	279
Total	Operating costs related to the share(including the grants)	21,905
		28,613

Source : JEED(2009)

Remarks: The difference between subtotals of each financial resource and the total of expenses was because other revenue, balance carried forward from the last account, returned reserves, etc. were not included.



Source : JEED(2009)

< Figure 2-2> Financial Resources of Employment Projects for Persons with Disability in Japan

As shown on < Figure 2-2 >, in Japan, because the vocational rehabilitation of persons with disability and the employment promotion of disadvantaged people are considered as the responsibility of the country, which is the reason that government should take responsibility for them. In addition, employment promotion, employment leading and employment maintenance for disadvantaged people were subsidized by Labour Insurance Special Account according to the purpose of the employment insurance.

The total revenue of JEED is ¥28.613 billion; ¥0.7 billions (2.6%) from General Account, ¥10.314 billions (35.9%) from Labour Insurance Special Account (Grant ¥10.267 billions, subsidy for working expenses ¥14 millions, and expenses for facility maintenance ¥33 millions) and ¥17.557 billions (61.4%) from the share (JJ Ryu, 2010).

Ⅲ. Financial Resources Status Analyses of Employment Policy of Persons with Disability in South Korea

1. Obligatory Employment System for Persons with Disability

In December, 2008, the number of registered persons with disability was 2.247millions, which has been increased with average 11.2% every year since 2000 by the increase of new registered persons with disability caused by the expansion of disability category and the aging of disabled population. As the social participation of persons with disability have increased due to their improvement of the economic and educational levels, the overall environments for person with disability have been widely and rapidly changed (Statistics Korea, 2009).

Therefore, the State and local governments should strive to improve the social security and social welfare to keep up with the rapid changes in this era. Especially the welfare of persons with disability is significantly important and the employment obligation of persons with disability has been jointly imposed on the State, local governments and private companies based on the responsibility of social solidarity.

‘The State and the head of local government shall obligatorily employ person with disability up to more than 2% of full strength of public officials belonging thereto and the obligatory employment rate shall be set every 5 years taking into account the ratio of the disabled to the total number of population, the ratio of disabled workers to the total number of workers and the number of persons with disability without jobs, etc.’ (Act on Employment Promotion and Vocational Rehabilitation for person with disability, Article 28); When the obligatory employment rate is not observed, they have to make and implement the plan related to the employment of person with disability including the number of persons with disability short of the rate(YH Kim, 2009).

The obligatory employment rate of person with disability in private companies has been changed from 1% in 1991, through 1.6% in 1992 and to 2% in 1993. Moreover, by the amendment of “Act on Employment Promotion and Vocational Rehabilitation for Persons with disability”, any employer who employs not less than 50 full-time workers shall employ the person with disability equivalent to more than the rate fixed by the Presidential Decree within the scope of 5% of total number of workers (Act on Employment Promotion and Vocational Rehabilitation for Persons with disability, Article 28). Just for the types of business that is recognized to be difficult to employ persons with disability, “The Minister of the Ministry of Labor could exclude the specific types of business from the obligation to observe the obligatory employment rate after the deliberation of the committee.” Namely, while the subject companies were expanded from those with 300 full-time workers to those with 50 full-time workers, the 2% obligatory employment rate has kept being applied as it is (EY Jeon, 2007).

<Table 3-1> Status of Obligatory Employment of Persons with Disability by Years

(Unit: person, %)

Year	Number of subjects	Number of employees under the obligatory employment system	Employees with disabilities	Employment rate
2002	2,378,485	46,490	25,385	1.07
2003	2,390,768	46,801	28,139	1.18
2004	3,847,875	69,108	52,735	1.37
2005	4,000,662	71,875	61,862	1.55
2006	5,801,788	107,369	79,480	1.37
2007	5,807,665	107,012	89,546	1.54
2008	6,035,950	111,043	104,132	1.73

Source: Ministry of Labour, 「Division of Employment for the Disabled」, 2009

The employment rate of persons with disability in both government and private sectors has gradually increased every year. Only in 2006, as the number of employees obligatorily to be employed increased due to the expansion of the types of occupations applied by the obligatory employment system in the government sector and the abolition of exclusion rate by the types of occupations in private sector, the employment rate of persons with disability has temporarily decreased.

< Table 3-2> Status of Obligatory Employment of Persons with Disability by Sectors

(Unit: company, person, %)

Items	Number of subject company	Number of Full-time employees	Number of employees under the obligatory employment system	Employees with disabilities	Employment rate
Total	44,313	11,247,736	205,560	193,796	1.73
Government sector	79	824,164	16,526	14,468	1.76
Private sector	22,207	5,211,786	94,517	89,664	1.72
Public agency	253	288,225	5,645	5,899	2.05
Private company	21,774	4,923,561	88,872	83,765	1.70

Source: Ministry of Employment and Labor · Korea Employment Agency for Persons with disability, 「2008 The Status of Obligatory Employment of Persons with disability」 2009

Remarks: Made out in December, 2008

The total employment rate of persons with disability based on < Table 3-2 > the Status of Obligatory Employment of Persons with disability by Sectors was 1.73%. The employment rate of persons with disability in the government sector is higher than that in private sector and the employment rate of persons with disability in public agencies was 2.05%, which was higher than 1.70%, that of private companies.

2. Financial Resources Status of Employment Policy of Persons with Disability

The Minister of Employment and Labor shall establish the Employment Promotion and Vocational Rehabilitation Fund for Persons with disability in order to carry out the business for employment promotion and vocational rehabilitation of persons with disability, such as running the Agency, granting employment subsidies, etc.

The Fund shall be used for the payment of expenses defined as follows; 1) Expenses required for performing the business of Korea Employment Agency for Persons with disability; 2) Employment subsidies under Article 30; 3) Expenses required for the survey and research on the policies for employment promotion and vocational rehabilitation of persons with disability; 4) Financing and support of expenses required by persons who carry out vocational guidance, employment mediation and adaptation guidance after employment; 5) Training expenses and allowances for persons who carry out vocational adaptation training and vocational skills development training for persons with disability, and for the relevant persons with disability; 6) Loans for a foundation fund of self-supporting persons with disability, and for a vocational living stabilization fund for the disabled workers; 7) Expenses required for placing the vocational living counsellors for persons with disability, for the purpose of the employment management of disabled workers by employers; 8) Other expenses required for the business as defined by the Presidential Decree for employment promotion and vocational rehabilitation of persons with disability, and expenses incidental to the implementation of business (YH Kim, 2009). In 1991, the Fund began with 12.4 billions won, and it rapidly grew to be over 350 billions won in 2008 (Korea Employment Agency of Persons with disability, 2010)

(1) Revenue Structure of the Employment Promotion and Vocational Rehabilitation Fund for Persons with Disability

To understand the revenue structure of the Fund, revenue status was analyzed from 1991 to 2009. As shown on < Table 3-3 >, the revenue of the Fund has gradually increased since 1991 and exceeded 1,000 billions won in 1997. Since then, in 1999 and 2000, it decreased and started to increase again from 2001.

The main financial resource of the Fund is from the share.

According to the Act on Employment Promotion and Vocational Rehabilitation for Persons with disability, the financial resources are diverse; contributions or donations from the Government or nongovernment persons; Shares, surcharge and arrears under Articles 33 and 35; Profits accrued from the operation of the Fund, and other revenues of the Agency (Article 68). Even though the proportion of the share among the financial resources has gradually decreased since the late 1990's, it is still significantly high, but the proportions of the contributions from government are still less than 10%; the proportion is relatively very small. This kind of financial structure that almost entirely depends on the share might threaten the stability of employment promotion projects for persons with disability, for, as the employment rate of person with disability increases, the total amount of the share might decrease (HK Yoon, 2010).

Even though, as the budget depletion has been raised, the loans from the the Special Accounts for Treasury Loans were provided 80 billions won in 2005 and 10 billions won in 2006, these were just temporary solution for the budget depletion. The infrastructure of the employment promotion of persons with disability has not been properly established, for the contributions from the Government has been just around 1% by 2003 (YH Nam,2010).

<Table3-3> Current Status of Financial Resources of Employment Promotion and Vocational Rehabilitation Fund for Persons with Disability

(Unit: 1000 won, %)

Year	Total	Revenues excluding the contributions from Government							Contributions from Government		
		Subtotal	Shares	Surcharge	Arrears	Refund from loan	Profits accrued from the operation of the Fund	Other revenue	General Account	Lottery Fund	Special Account for Treasury Loans
1991	1,285,965 (100.0)	2 (0.0)	1 (0.0)	-	-	-	1 (0.0)	-	1,285,963 (100.0)	-	-
1992	25,926,565 (100.0)	23,301,095 (89.9)	22,004,256 (84.9)	13,812 (0.5)	95,612 (0.4)	-	1,041,981 (3.9)	53,434 (0.2)	2,625,470 (10.1)	-	-
1993	47,495,704 (100.0)	46,595,704 (98.1)	42,046,583 (88.5)	230,376 (0.5)	228,303 (0.5)	-	4,090,442 (8.6)	0 (0.0)	900,000 (1.9)	-	-
1994	67,025,563 (100.0)	66,325,563 (99.0)	54,641,827 (81.5)	199,833 (0.3)	243,308 (0.4)	260,762 (0.4)	10,655,905 (15.9)	323,928 (0.5)	700,000 (1.0)	-	-
1995	76,529,181 (100.0)	75,529,181 (98.7)	322,165 (0.4)	181,646 (0.2)	305,029 (0.4)	305,029 (0.4)	13,740,703 (18.0)	258,475 (0.3)	1,000,000 (1.3)	-	-
1996	83,915,457 (100.0)	82,915,457 (98.8)	67,799,444 (80.8)	248,824 (0.3)	67,659 (0.1)	928,318 (1.1)	13,868,407 (16.5)	2,805 (0.0)	1,000,000 (1.2)	-	-
1997	102,722,000 (100.0)	101,722,000 (99.0)	77,183,000 (75.1)	367,000 (0.4)	101,000 (0.1)	2,790,000 (2.7)	21,232,000 (20.7)	49,000 (0.0)	1,000,000 (1.0)	-	-
1998	144,636,000 (100.0)	143,636,000 (99.3)	79,700,000 (55.1)	-	-	14,250,000 (9.9)	31,908,000 (22.1)	17,778,000 (12.3)	1,000,000 (0.7)	-	-
1999	117,313,890 (100.0)	116,313,890 (99.1)	73,726,620 (62.8)	-	-	16,074,839 (13.7)	26,512,431 (21.7)	-	1,000,000 (0.9)	-	-

2000	112,537, 344 (100.0)	111,53 7,344 (99.1)	62,592, 939 (55.6)	205, 261 (0.2)	90, 347 (0.1)	25,666 ,066 (22.8)	22,834, 982 (20.3)	147, 749 (0.1)	1,000,0 00 (0.7)	-	-
2001	142,089 ,478 (100.0)	141,08 9,478 (99.3)	71,719, 597 (50.5)	180, 857 (0.1)	180, 428 (0.1)	45,067 ,850 (31.7)	18,848, 466 (13.3)	5,092,2 80 (3.6)	1,000,0 00 (0.7)	-	-
2002	145,726, 553 (100.0)	144,72 6,553 (99.3)	88,771, 918 (60.9)	274, 496 (0.2)	298 ,690 (0.2)	39,820 ,967 (27.3)	11,075, 316 (7.6)	4,485,1 66 (3.1)	1,000,0 00 (0.7)	-	-
2003	164,305, 000 (100.0)	162,62 9,000 (99.0)	103,87 6,000 (63.2)	288,00 0 (0.2)	137,00 0 (0.1)	42,423 ,000 (25.8)	8,447,0 00 (5.1)	7,134,0 00 (4.3)	200,00 0 (1.2)	-	-
2004	250,898, 000 (100.0)	183,52 0,000 (73.1)	118,66 9,000 (47.3)	313,00 0 (0.1)	177,00 0 (0.1)	43,675 ,000 (12.5)	5,655,3 33 (2.3)	13,581, 000 (5.4)	43,000, 000 (17.1)	24,378 ,000 (9.7)	-
2005	263,382, 000 (100.0)	170,78 5,000 (64.5)	125,91 0,000 (48.3)	397,00 0 (0.2)	102,00 0 (0.0)	32,467 ,000 (12.5)	2,557,0 00 (1.8)	4,709,4 88 (1.7)	10,000, 000 (3.8)	2,597, 000 (1.0)	80,000 ,000(3 0.7)
2006	255,187, 000 (100.0)	216,98 7,000 (85.0)	136,29 8,000 (53.4)	490, 000 (0.2)	160, 000 (0.1)	40,028 ,000 (15.7)	- 0 (0.0)	17,241, 000 (6.8)	20,000, 000 (7.8)	8,200, 000 (3.2)	10,000 ,000(3 .9)
2007	264,774, 000 (100.0)	226,57 4,000 (85.6)	151,26 9,000 (57.1)	507, 000 (0.2)	257, 000 (0.1)	34,592 ,000 (13.1)	- 0 (0.0)	16,149, 000 (6.1)	20,000, 000 (7.6)	18,200 ,000 (6.9)	- (0.0)
2008	216,266, 333 (100.0)	188,82 7,057 (87.4)	143,24 9,447 (66.2)	641, 879 (0.3)	199, 505 (0.1)	26,922 ,231 (12.4)	- 0 (0.0)	17,813, 995 (8.2)	20,000, 000 (9.2)	7,439, 276 (3.4)	- (0.0)
2009	214,984 ,890 (100.0)	185,98 4,890 (86.5)	144,85 9,934 (86.5)	378, 134 (0.2)	4,310,2 47 (2.0)	29,852 ,223 (13.9)	- (0.0)	6,584,3 52 (3.1)	20,000, 000 (9.3)	9,000, 000 (4.2)	- (0.0)

(2) The Expenditure Structure of the Employment Promotion and Vocational Rehabilitation Fund for Persons with Disability

To understand the expenditure structure of the Fund, expenditure status was analyzed from 1991 to 2009. As shown on < Table 3-4 >, the balance of the Fund has been aggravated from 2000, as the increasing rate of the expenditure of the Fund has rapidly increased more than that of the revenue; in 2000, the revenue was 112.5 billions won and expenditure was 141.6 billions won. The aggravation of the balance of the Fund has threatened the stability of the business of the employment promotion and vocational rehabilitation of persons with disability and employment programs for persons with disability (SK Hwang, 2004).

Comprehensively looking into the expenditure of the Fund, it was only less than 1.3 billions won in 1991, but it has rapidly increased to 100 billions won in 1999 and over 200 billions won in 2001. It was noted that the Fund has been mainly expended for the support for employers and persons with disability, business operations through the grants from the Agency and loan programs. Among the expenditure accounts, especially the subsidy for the exceeded employment of persons with disability more than the obligatory employment rate became the problem, for it has rapidly increased by the rapid increase of the employment of persons with disability since 1998, which has lead for the rapid aggravation of the balance of the Fund. The subsidy for the employment of persons with disability has increased to over 10% of the gross expenditure from 2000 and became 40% (YH Nam, 2010).

In 1999, the Welfare of Persons with disability Act, which can be considered as the representative law for persons with disability, was amended and the disability category has been expanded; mental disorders caused by mental illness and mental retardation and internal organ illnesses such as chronic kidney disease, heart problems, dementia, etc. as well as physical disabilities, sight and hearing disability, speech disorder and mental retardation, which were considered only as the disability category before the amendment, have been included to the disability category and became to receive the welfare benefits (YH Kim, 2009). The increase of registered persons with disability by the expansion of the disability category and the increase of employment of persons with disability have led the situation that the expenditure is higher than the revenue in 2000.

< Table 3-4> Expenditure Status of the Employment Promotion and Vocational Rehabilitation Fund for Persons with Disability

(Unit : 1,000 won, %)

Year	Total	Subsidy from the Agency	Support and Subsidy	Loans	Refund	Profits accrued from the operation of the Fund	Subsidy	Free grants for facility remodeling	Refund of Lottery Fund	Interes of Special Account for Treasury Loans
1991	1,285,964 (100.0)	1,285,96 3 (100.0)				1 (0.0)				

1992	4,914,261 (100.0)	4,117,900 (83.8)	512,370 (10.4)	200,000 (4.1)	23,704 (0.5)	60,287 (1.2)				
1993	10,121,583 (100.0)	8,485,183 (83.8)	327,789 (3.2)	883,310 (8.8)	138,980 (1.4)	62,692 (0.6)	218,629 (2.2)			
1994	33,713,447 (100.0)	25,863,440 (76.7)	265,988 (0.8)	6,938,770 (20.6)	232,650 (0.7)	54,417 (0.2)	358,182 (1.1)			
1995	34,506,816 (100.0)	24,077,321 (69.8)	1,089,439 (3.2)	8,657,164 (24.8)	249,590 (0.7)	58,112 (0.2)	449,950 (1.3)	10,762 (0.0)		
1996	54,359,907 (100.0)	50,982,973 (93.8)	2,831,543 (5.2)		461,878 (0.8)	83,513 (0.2)				
1997	70,706,000 (100.0)	66,437,000 (94.0)	3,916,000 (5.5)		285,000 (0.4)	68,000 (0.1)				
1998	88,758,000 (100.0)	50,260,000 (56.6)	5,303,000 (6.0)	32,988,000 (37.2)	154,000 (0.2)	53,000 (0.1)				
1999	109,599,850 (100.0)	57,990,638 (52.9)	6,740,959 (6.2)	44,576,142 (40.7)	246,205 (0.2)	45,906 (0.0)				
2000	141,571,365 (100.0)	67,174,748 (47.4)	14,949,732 (10.6)	59,134,270 (41.8)	259,525 (0.2)	53,090 (0.0)				
2001	201,542,438 (100.0)	104,957,060 (52.1)	40,060,467 (19.9)	56,064,132 (27.8)	428,609 (0.2)	32,170 (0.0)				
2002	188,916,883 (100.0)	73,000,000 (38.6)	82,233,540 (43.5)	33,180,600 (17.6)	419,228 (0.2)	83,515 (0.0)				
2003	217,116,673 (100.0)	66,520,046 (30.6)	111,566,705 (51.4)	36,789,816 (16.9)	1,514,120 (0.7)	725,986 (0.3)				
2004	254,883,247 (100.0)	76,378,864 (30.0)	123,801,610 (48.6)	37,266,400 (14.6)	969,847 (0.4)	16,466,526 (6.5)				

2005	230,652,470 (100.0)	93,007,132 (40.3)	101,302,608 (43.9)	32,405,500 (14.0)	1,977,045 (0.9)	987,318 (0.4)				972,867 (0.4)
2006	223,710,000 (100.0)	94,764,000 (42.4)	86,008,000 (38.4)	34,720,000 (15.5)	3,899,000 (1.7)	653,000 (0.3)				3,666,000 (1.6)
2007	236,250,442 (100.0)	97,689,380 (32.7)	101,734,398 (43.1)	22,626,000 (9.6)	3,999,831 (1.7)	896,860 (0.4)			5,225,000 (2.2)	4,078,973 (1.7)
2008	248,224,733 (100.0)	81,205,198 (32.7)	115,353,253 (46.5)	17,708,200 (7.1)	3,999,903 (1.6)	937,634 (0.4)			24,428,597 (9.8)	4,591,948 (1.8)
2009	255,061,785 (100.0)	83,118,525 (32.6)	149,044,997 (58.4)	13,080,000 (5.1)	4,651,999 (1.8)	1,236,621 (0.5)			667,131 (0.3)	3,262,512 (1.3)

Source: Korea Employment Agency for Persons with disability (2010)

IV. Conclusion - The Comparison of the Financial Resources of Employment Policy of Persons with Disability

In the results of analyzing the financial resources of the employment policy for persons with disability in Japan, they are composed of diverse resources such as General Account, Social Insurance and the share. The biggest difference between financial resources to perform the employment policy for persons with disability of Japan and South Korea is from the total amount of budget and the distribution ratio of General Account, Social Insurance and the share. While in Japan the employment policies for persons with disability are financed by the General Account and Social Insurance much more than the Share, in South Korea, they are financed by the Share more than the General Account and Employment Insurance.

The employment policy of persons with disability in South Korea heads for quota system. Even though the strong intervention of Government, the security of finance and bold investment for the successful implementation of the employment policy of persons with disability are needed, the responsibilities and burdens of Government are excluded from the employment policy for person with disability in South Korea(YH Kim, 2009). As mentioned above, the contribution of Government is so small, that of government for the labor market related policies needs to be actively expanded; especially from the General Account and Social Insurance.

The enactment of the regulation to enforce Government to pay the certain ratio of the finance for the employment projects of persons with disability would be the desirable way to actively support the employment of person with disability by securing the finance; in addition, the input of a large scale of finance might be a stable way through the another fund newly established.

In Japan, the uses of the share that was collected from the employers who didn't observe the obligatory employment rate are limited to use that for the supports for the employers and persons with disability; the establishment of facilities for persons with disability, personel expense, and the training costs for vocational competency development are burdened to General Account and Social Insurance. In the meantime, in South

Korea, the share can be used for entire business of employment promotion and vocational rehabilitation. In results, most of business of the employment of persons with disability has been paid by the share not by the contribution from Government; the fact that the uses of the share are prescribed too widely has been pointed out as a problem.

Therefore, the share needed to be regulated only to be spent for the employers and workers with disabilities and General Account and Social Insurance for other employment related business by law(IH Lee, 2010).

In conclusion, it would be desirable that the basic expenditure for the employment of persons with disability is paid from General Account and Social Insurance by regulating the uses of the share.

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