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NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

GB/T 35618-2025

Replacing GB/T 35618-2017

Specification for social insurance fund budgeting

社会保险基金预算编制基本业务规范

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Standardization Administration of the PRC**

Table of Contents

Foreword

This document complies with the provisions of GB/T 1.1-2020 "Standardization Work Guidelines Part

1.Structure and Drafting Rules of Standardization Documents". Drafting. This document supersedes GB/T 35618-2017 "Basic Business Norms for the Preparation of Social Insurance Fund Budgets" and is consistent with GB/T 35618-2017. Apart from editorial changes, the main structural and technical changes are as follows:

a) The content related to "scope" has been changed (see Chapter 1, Chapter 1 of the.2017 edition);

b) The description of "Terms and Definitions" has been changed (see Chapter 3, Chapter 3 in the.2017 edition);

c) The principles and scope of budget preparation have been changed (see Chapter 4, Chapter 4 of the.2017 edition);

d) The budget preparation process has been changed (see Chapter 5, Chapter 5 of the.2017 edition);

e) The budget statements and indicator system have been revised (see Chapter 6, Chapter 6 of the.2017 edition);

f) Increased the preparation of the budget for the basic pension insurance fund revenue of employees of government agencies and public institutions, and the budget for the basic pension insurance fund for urban and rural residents. The compilation of the revenue budget has removed the compilation of the revenue budget for the urban employee basic medical insurance fund and the revenue budget for the maternity insurance fund. The compilation of calculations and the methods for calculating adjustment indicators (see Chapter 7, Chapter 7 of the.2017 edition);

g) The scope of budget preparation and the methods for calculating indicators have been changed (see Chapter 8, Chapter 8 of the.2017 edition);

h) The methodology for preparing surplus budgets has been changed (see Chapter 9, Chapter 9 of the.2017 edition);

i) The review content for social insurance premium collection agencies has been expanded (see Chapter 10);

j) The revenue budget indicators and influencing factor indicator structure diagram have been revised, and the basic pension insurance fund for employees of government agencies and public institutions has been added. Budgetary Indicators and Influencing Factors of Basic Pension Insurance Fund for Urban and Rural Residents. Indicator Structure Chart The structural diagram of the basic indicators has been removed, along with the structural diagram of the budget indicators and influencing factors for the revenue of the urban employee basic medical insurance fund, and the fertility indicator. Structure diagram of insurance fund revenue budget indicators and influencing factors (see Appendix B, Appendix B of the.2017 edition);

k) The expenditure budget indicators and influencing factor indicator structure diagram have been revised, and the basic pension insurance fund for employees of government agencies and public institutions has been added. Expenditure budget indicators and influencing factors. indicator structure diagram; Expenditure budget indicators and influencing factors of basic old-age insurance fund for urban and rural residents. The structural diagram of the basic indicators has been removed, along with the structural diagram of the expenditure budget indicators and influencing factors of the urban employee basic medical insurance fund, and the fertility indicator. Structure diagram of budget indicators and influencing factors for insurance fund expenditures (see Appendix C, Appendix C of the.2017 edition). Please note that some content in this document may involve patents. The issuing organization of this document assumes no responsibility for identifying patents. This document was proposed by the Ministry of Human Resources and Social Security of the People's Republic of China. This document is under the jurisdiction of the National Social Insurance Standardization Technical Committee (SAC/TC474). This document was drafted by: Social Insurance Management Center of the Ministry of Human Resources and Social Security, and Guangdong Provincial Social Insurance Fund Management Bureau. Tianjin Municipal Social Insurance Fund Management Center, Heilongjiang Provincial Social Insurance Service Center, Fujian Provincial Social Insurance Center, Henan Provincial Social Insurance Center Heart, Hubei Provincial Social Insurance Service Center, Hunan

Provincial Social Insurance Service Center, Chongqing Municipal Social Insurance Bureau, Sichuan Provincial Social Insurance Administration Bureau, Yunnan Provincial Social Insurance Bureau, Dalian Municipal Social Insurance Service Center, Huzhou Municipal Social Insurance Management Center, Hefei Municipal Enterprise Pension Insurance Social Insurance Management Center, Yantai Social Insurance Service Center, Weifang Social Insurance Service Center, and Anji County Social Insurance Service Center. The main drafters of this document are. Wang Junfeng, Li Yongjun, Shu Siqi, Xu Yan, Sun Bojun, Chen Ying, Yue Lihong, Liu Wenyi, Li Muwei, and Mao Kaixue. Liu Ming, Yang Wei, Sun Wanning, Shen Danping, Liu Jian, Li Fudong, Chi Cheng, Zhang Shumin. The release history of this document and the document it replaces is as follows:

---First published in.2017 as GB/T 35618-2017;

1 Scope

GB/T 35618-2025 is the Chinese national standard covering budgeting the pension, medical and unemployment funds - the projection of contributions from the insured population, the benefit expenditure by category, the transfers between levels of government and the balance carried, on funds that cover most of the country. At 42,000 words it replaces GB/T 35618-2017, with the social insurance data standards GB/T 31594-2025 and GB/T 35617-2025. It was issued on 31 December 2025 and has been in force since 1 April 2026, replacing GB/T 35618-2017. The document is under the responsibility of the Ministry of Human Resources and Social Security. This page is published from the official record of the 2025 edition; the clause text of a standard this recent is not yet in circulation, and the figures, limits and tables it contains are those of the document itself, delivered in full with the English translation.

This document establishes the basic operational principles and procedures for compiling social insurance (pension insurance, unemployment insurance, and work injury insurance) fund budgets. The process stipulates the scope of budget preparation, budget statements, indicator system, and requirements for reviewing draft budgets, and describes the revenue budget, expenditure budget, and surplus budget. The calculation method. This document applies to the preparation and review of social insurance fund budgets by social insurance agencies at all levels. (Social insurance administrative departments, social insurance...) The fee collection agency and social insurance management agency shall refer to and apply this principle to agencies that legally entrust to provide social insurance services.

2 Normative references

The contents of the following documents, through normative references within the text, constitute essential provisions of this document. Dated citations are not included. For references to documents, only the version corresponding to that date applies to this document; for undated references, the latest version (including all amendments) applies.

This document.

GB/T 32621 General Principles for Social Insurance Administration Procedures

GB/T 31596.1 Social Insurance Terminology Part

3 Terms and Definitions

The definitions in GB/T 32621, GB/T 31596.1, GB/T 31596.2, GB/T 31596.3, GB/T 31596.5, and GB/T 35617 Terms and definitions apply to this document.

4.1 Budgeting Principles

4.1.1 Compliance Strictly implement social insurance policies, compile social insurance plans in accordance with the prescribed scope, procedures, methods, and content in the unified planning areas, and adhere to the principles of balanced revenue and expenditure and appropriate allocation of funds. A surplus is maintained, and in principle, no deficit budget is prepared. Social insurance revenue and expenditure are subject to rigid constraints from relevant national policies.

4.1.2 Comprehensiveness The indicator system comprehensively reflects the scale and quality of social insurance fund operations, and the budget preparation methods are standardized, scientific, and rigorous, thereby improving... The completeness and scientific nature of budget preparation.

4.1.3 Foresight The revenue and expenditure budgets of the social insurance fund take into account the fund budget execution of the previous year and the level of economic and social development in the current year.

5 Work Injury Insurance

GB/T 35617 Classification and Codes of Social Insurance Business