

LIST OF ADMINISTRATIVE EXPENSE RATES APPLIED
for FY2026
(April 1, 2026 to March 31, 2027)

Upon distributing royalties to right owners such as music creators, a specified rate (administrative expense rate) against the amount to be distributed is deducted as administrative expenses to be used for business operations of JASRAC.

The administrative expense rates applied in practice (applied rates) are determined with the approval of the JASRAC Board of Directors composed of authors and composers, music publishers, and academic experts, etc. given the actual costs required for business operations for each usage category.

Royalty Category		Registered Rate	Applied Rate
General Performances, etc.		25%	25%
Major Live Concerts, etc. ⁱ			12.5%
Karaoke			20%
Videogram exhibitions			21%
Pachinko machines (exhibition, performance)			11%
Background Music (BGM)			25%
Lending (Records)		10%	10%
Online Karaoke for Commercial Use			9%
Broadcasting, etc.		10%	8.5%
Cable Broadcasting, etc.			
Interactive Transmissions			9.5%
Online Music Services for Commercial Use			
Film	Recordings	25%	25%
	Exhibition		21%
Publication (graphic reproduction) etc.			
Audio Recordings		6%	6%
Music Boxes			
CD Graphics, etc.			
Karaoke IC Memory Cards			
Videogram Recordings		10%	9.8%
Reproduction for Advertisements			# ⁱⁱ
Reproduction for Games			
Others		25%	# ⁱⁱⁱ
Lending (Videograms)			10%

Income from Abroad	Mechanical Rights Performing Rights	5%	5%
Remuneration for School Textbooks		20%	20%
Remuneration for Enlarged School Textbooks			
Remuneration for Alternate School Textbooks			
Remuneration for Private Audio Recording			10%
Remuneration for Private Video Recording			# ^{iv}
Remuneration for Public Transmission for Educational Purposes	9.5%		

ⁱ “Major Live Concerts, etc.” are concerts for which the “amount obtained by multiplying the admission charge by the capacity” per performance based on the tariffs for “concerts and performances etc.” exceeds 50,000,000 yen.

ⁱⁱ For royalty amounts designated by trustors, 8% is applied to the portion of the amount up to 3,000,000 yen, 2% is applied to the portion exceeding 3,000,000 yen and up to 10,000,000 yen, and 1% is applied to the portion exceeding 10,000,000 yen. When trustors do not designate royalty amounts, licenses will be issued based on royalty amounts prescribed in the Tariffs for Use of Musical Works depending on the form of reproduction, and the administrative expense rate for the corresponding royalty category will be applied.

ⁱⁱⁱ Administrative expense rates for “Others” are determined separately by the Board of Directors and are all below the registered rate of 25%.

^{iv} In accordance with the provisions of Appendix 2 of the “Distribution Rules for Remuneration for Private Video Recording,” royalties for this category are added to the distribution fund for television broadcasting upon distribution, and thus the applied rate for Broadcasting, etc. is applied.