

$$\begin{aligned}
& \text{FN}(K, S, V+1, 0, 11, 14) \\
&= \alpha * \text{FL1}(K) * \\
& \quad \left(\sum_T Y1(K, S, X, T) * \text{RS}(S, X, 1) \right. \\
& \quad \quad + \sum_{XX} R(K-1, S, X-1, XX, 1) * Q(K, S, X, 1) * \text{RS}(S, X, 1) \\
& \quad \quad \left. + R(K-1, S, X-1, 0, 5) * Q(K, S, X, 1) * \text{RS}(S, X, 1) \right)
\end{aligned}$$

$$\begin{aligned}
& \text{FN}(K, S, V, 0, 11, 14) \\
&= (1 - \alpha) * \text{FL1}(K) * \\
& \quad \left(\sum_T Y1(K, S, X, T) * \text{RS}(S, X, 1) \right. \\
& \quad \quad + \sum_{XX} R(K-1, S, X-1, XX, 1) * Q(K, S, X, 1) * \text{RS}(S, X, 1) \\
& \quad \quad \left. + R(K-1, S, X-1, 0, 5) * Q(K, S, X, 1) * \text{RS}(S, X, 1) \right)
\end{aligned}$$

と推計し、子に対する加算額については、

$$\begin{aligned}
& \text{FN}(K, S, V+1, 0, 11, 21) \\
&= \alpha * \text{ADT}(K, 2) * \\
& \quad \left(\sum_T Y1(K, S, X, T) * \text{RS}(S, X, 1) \right. \\
& \quad \quad + \sum_{XX} R(K-1, S, X-1, XX, 1) * Q(K, S, X, 1) * \text{RS}(S, X, 1) \\
& \quad \quad \left. + R(K-1, S, X-1, 0, 5) * Q(K, S, X, 1) * \text{RS}(S, X, 1) \right) \\
& \text{FN}(K, S, V, 0, 11, 21) \\
&= (1 - \alpha) * \text{ADT}(K, 2) * \\
& \quad \left(\sum_T Y1(K, S, X, T) * \text{RS}(S, X, 1) \right. \\
& \quad \quad + \sum_{XX} R(K-1, S, X-1, XX, 1) * Q(K, S, X, 1) * \text{RS}(S, X, 1) \\
& \quad \quad \left. + R(K-1, S, X-1, 0, 5) * Q(K, S, X, 1) * \text{RS}(S, X, 1) \right)
\end{aligned}$$

と推計している（有子割合による調整は後述。）。

中高齢寡婦加算額については、

$$\begin{aligned}
& \text{FN}(K, S, V+1, 0, 11, 7) \\
&= \alpha * \text{WIF}(K) * \\
& \quad \left(\sum_T Y1(K, S, X, T) * \text{RS}(S, X, 1) + \sum_T YE(K, S, X, T) * \text{RS}(S, X, 1) \right)
\end{aligned}$$