

# 標準報酬月額および保険料月額表

令和8年3月1日より適用

標準報酬			報酬月額		健康保険料負担額			介護保険料負担額			合計(円)
					被保険者(円)	事業主(円)	小計(円)	被保険者(円)	事業主(円)	小計(円)	
等級	月額(円)	日額(円)	円以上	円未満	47/1000	47/1000	94/1000	8/1000	8/1000	16/1000	
1	58,000	1,930	~	63,000	2,726	2,726	5,452	464	464	928	6,380
2	68,000	2,270	63,000	~ 73,000	3,196	3,196	6,392	544	544	1,088	7,480
3	78,000	2,600	73,000	~ 83,000	3,666	3,666	7,332	624	624	1,248	8,580
4	88,000	2,930	83,000	~ 93,000	4,136	4,136	8,272	704	704	1,408	9,680
5	98,000	3,270	93,000	~ 101,000	4,606	4,606	9,212	784	784	1,568	10,780
6	104,000	3,470	101,000	~ 107,000	4,888	4,888	9,776	832	832	1,664	11,440
7	110,000	3,670	107,000	~ 114,000	5,170	5,170	10,340	880	880	1,760	12,100
8	118,000	3,930	114,000	~ 122,000	5,546	5,546	11,092	944	944	1,888	12,980
9	126,000	4,200	122,000	~ 130,000	5,922	5,922	11,844	1,008	1,008	2,016	13,860
10	134,000	4,470	130,000	~ 138,000	6,298	6,298	12,596	1,072	1,072	2,144	14,740
11	142,000	4,730	138,000	~ 146,000	6,674	6,674	13,348	1,136	1,136	2,272	15,620
12	150,000	5,000	146,000	~ 155,000	7,050	7,050	14,100	1,200	1,200	2,400	16,500
13	160,000	5,330	155,000	~ 165,000	7,520	7,520	15,040	1,280	1,280	2,560	17,600
14	170,000	5,670	165,000	~ 175,000	7,990	7,990	15,980	1,360	1,360	2,720	18,700
15	180,000	6,000	175,000	~ 185,000	8,460	8,460	16,920	1,440	1,440	2,880	19,800
16	190,000	6,330	185,000	~ 195,000	8,930	8,930	17,860	1,520	1,520	3,040	20,900
17	200,000	6,670	195,000	~ 210,000	9,400	9,400	18,800	1,600	1,600	3,200	22,000
18	220,000	7,330	210,000	~ 230,000	10,340	10,340	20,680	1,760	1,760	3,520	24,200
19	240,000	8,000	230,000	~ 250,000	11,280	11,280	22,560	1,920	1,920	3,840	26,400
20	260,000	8,670	250,000	~ 270,000	12,220	12,220	24,440	2,080	2,080	4,160	28,600
21	280,000	9,330	270,000	~ 290,000	13,160	13,160	26,320	2,240	2,240	4,480	30,800
22	300,000	10,000	290,000	~ 310,000	14,100	14,100	28,200	2,400	2,400	4,800	33,000
23	320,000	10,670	310,000	~ 330,000	15,040	15,040	30,080	2,560	2,560	5,120	35,200
24	340,000	11,330	330,000	~ 350,000	15,980	15,980	31,960	2,720	2,720	5,440	37,400
25	360,000	12,000	350,000	~ 370,000	16,920	16,920	33,840	2,880	2,880	5,760	39,600
26	380,000	12,670	370,000	~ 395,000	17,860	17,860	35,720	3,040	3,040	6,080	41,800
27	410,000	13,670	395,000	~ 425,000	19,270	19,270	38,540	3,280	3,280	6,560	45,100
28	440,000	14,670	425,000	~ 455,000	20,680	20,680	41,360	3,520	3,520	7,040	48,400
29	470,000	15,670	455,000	~ 485,000	22,090	22,090	44,180	3,760	3,760	7,520	51,700
30	500,000	16,670	485,000	~ 515,000	23,500	23,500	47,000	4,000	4,000	8,000	55,000
31	530,000	17,670	515,000	~ 545,000	24,910	24,910	49,820	4,240	4,240	8,480	58,300
32	560,000	18,670	545,000	~ 575,000	26,320	26,320	52,640	4,480	4,480	8,960	61,600
33	590,000	19,670	575,000	~ 605,000	27,730	27,730	55,460	4,720	4,720	9,440	64,900
34	620,000	20,670	605,000	~ 635,000	29,140	29,140	58,280	4,960	4,960	9,920	68,200
35	650,000	21,670	635,000	~ 665,000	30,550	30,550	61,100	5,200	5,200	10,400	71,500
36	680,000	22,670	665,000	~ 695,000	31,960	31,960	63,920	5,440	5,440	10,880	74,800
37	710,000	23,670	695,000	~ 730,000	33,370	33,370	66,740	5,680	5,680	11,360	78,100
38	750,000	25,000	730,000	~ 770,000	35,250	35,250	70,500	6,000	6,000	12,000	82,500
39	790,000	26,330	770,000	~ 810,000	37,130	37,130	74,260	6,320	6,320	12,640	86,900
40	830,000	27,670	810,000	~ 855,000	39,010	39,010	78,020	6,640	6,640	13,280	91,300
41	880,000	29,330	855,000	~ 905,000	41,360	41,360	82,720	7,040	7,040	14,080	96,800
42	930,000	31,000	905,000	~ 955,000	43,710	43,710	87,420	7,440	7,440	14,880	102,300
43	980,000	32,670	955,000	~ 1,005,000	46,060	46,060	92,120	7,840	7,840	15,680	107,800
44	1,030,000	34,330	1,005,000	~ 1,055,000	48,410	48,410	96,820	8,240	8,240	16,480	113,300
45	1,090,000	36,330	1,055,000	~ 1,115,000	51,230	51,230	102,460	8,720	8,720	17,440	119,900
46	1,150,000	38,330	1,115,000	~ 1,175,000	54,050	54,050	108,100	9,200	9,200	18,400	126,500
47	1,210,000	40,330	1,175,000	~ 1,235,000	56,870	56,870	113,740	9,680	9,680	19,360	133,100
48	1,270,000	42,330	1,235,000	~ 1,295,000	59,690	59,690	119,380	10,160	10,160	20,320	139,700
49	1,330,000	44,330	1,295,000	~ 1,355,000	62,510	62,510	125,020	10,640	10,640	21,280	146,300
50	1,390,000	46,330	1,355,000	~	65,330	65,330	130,660	11,120	11,120	22,240	152,900

- 健康保険料率は94/1000(基本保険料率57.85/1000・特定保険料率34.85/1000、調整保険料率1.30/1000)
- 介護保険料率16/1000
- 賞与から納める健康保険の保険料額は、標準賞与額(賞与の1,000円未満切り捨て額。上限年度573万円)に保険料率を乗じた額。
- 任意継続被保険者は4月分保険料より適用。上限は、標準報酬月額590,000円(33等級)となります。

# 標準報酬月額および保険料月額表

令和8年4月1日より適用

標準報酬			報酬月額		健康保険料		子ども・子育て支援金		合計(円)	介護保険料		合計(円)
					事業主及び被 保険者負担額 (折半・円)	小計(円)	事業主及び被 保険者負担額 (折半・円)	小計(円)		事業主及び被 保険者負担額 (折半・円)	小計(円)	
等級	月額(円)	日額(円)	円以上	円未満	47/1000	94/1000		2.3/1000	96.3/1000	8/1000	16/1000	
1	58,000	1,930	~	63,000	2,726	5,452	66.5	133	5,585	464	928	6,513
2	68,000	2,270	63,000	~ 73,000	3,196	6,392	78.0	156	6,548	544	1,088	7,636
3	78,000	2,600	73,000	~ 83,000	3,666	7,332	89.5	179	7,511	624	1,248	8,759
4	88,000	2,930	83,000	~ 93,000	4,136	8,272	101.0	202	8,474	704	1,408	9,882
5	98,000	3,270	93,000	~ 101,000	4,606	9,212	112.5	225	9,437	784	1,568	11,005
6	104,000	3,470	101,000	~ 107,000	4,888	9,776	119.5	239	10,015	832	1,664	11,679
7	110,000	3,670	107,000	~ 114,000	5,170	10,340	126.5	253	10,593	880	1,760	12,353
8	118,000	3,930	114,000	~ 122,000	5,546	11,092	135.5	271	11,363	944	1,888	13,251
9	126,000	4,200	122,000	~ 130,000	5,922	11,844	144.5	289	12,133	1,008	2,016	14,149
10	134,000	4,470	130,000	~ 138,000	6,298	12,596	154.0	308	12,904	1,072	2,144	15,048
11	142,000	4,730	138,000	~ 146,000	6,674	13,348	163.0	326	13,674	1,136	2,272	15,946
12	150,000	5,000	146,000	~ 155,000	7,050	14,100	172.5	345	14,445	1,200	2,400	16,845
13	160,000	5,330	155,000	~ 165,000	7,520	15,040	184.0	368	15,408	1,280	2,560	17,968
14	170,000	5,670	165,000	~ 175,000	7,990	15,980	195.5	391	16,371	1,360	2,720	19,091
15	180,000	6,000	175,000	~ 185,000	8,460	16,920	207.0	414	17,334	1,440	2,880	20,214
16	190,000	6,330	185,000	~ 195,000	8,930	17,860	218.5	437	18,297	1,520	3,040	21,337
17	200,000	6,670	195,000	~ 210,000	9,400	18,800	230.0	460	19,260	1,600	3,200	22,460
18	220,000	7,330	210,000	~ 230,000	10,340	20,680	253.0	506	21,186	1,760	3,520	24,706
19	240,000	8,000	230,000	~ 250,000	11,280	22,560	276.0	552	23,112	1,920	3,840	26,952
20	260,000	8,670	250,000	~ 270,000	12,220	24,440	299.0	598	25,038	2,080	4,160	29,198
21	280,000	9,330	270,000	~ 290,000	13,160	26,320	322.0	644	26,964	2,240	4,480	31,444
22	300,000	10,000	290,000	~ 310,000	14,100	28,200	345.0	690	28,890	2,400	4,800	33,690
23	320,000	10,670	310,000	~ 330,000	15,040	30,080	368.0	736	30,816	2,560	5,120	35,936
24	340,000	11,330	330,000	~ 350,000	15,980	31,960	391.0	782	32,742	2,720	5,440	38,182
25	360,000	12,000	350,000	~ 370,000	16,920	33,840	414.0	828	34,668	2,880	5,760	40,428
26	380,000	12,670	370,000	~ 395,000	17,860	35,720	437.0	874	36,594	3,040	6,080	42,674
27	410,000	13,670	395,000	~ 425,000	19,270	38,540	471.5	943	39,483	3,280	6,560	46,043
28	440,000	14,670	425,000	~ 455,000	20,680	41,360	506.0	1,012	42,372	3,520	7,040	49,412
29	470,000	15,670	455,000	~ 485,000	22,090	44,180	540.5	1,081	45,261	3,760	7,520	52,781
30	500,000	16,670	485,000	~ 515,000	23,500	47,000	575.0	1,150	48,150	4,000	8,000	56,150
31	530,000	17,670	515,000	~ 545,000	24,910	49,820	609.5	1,219	51,039	4,240	8,480	59,519
32	560,000	18,670	545,000	~ 575,000	26,320	52,640	644.0	1,288	53,928	4,480	8,960	62,888
33	590,000	19,670	575,000	~ 605,000	27,730	55,460	678.5	1,357	56,817	4,720	9,440	66,257
34	620,000	20,670	605,000	~ 635,000	29,140	58,280	713.0	1,426	59,706	4,960	9,920	69,626
35	650,000	21,670	635,000	~ 665,000	30,550	61,100	747.5	1,495	62,595	5,200	10,400	72,995
36	680,000	22,670	665,000	~ 695,000	31,960	63,920	782.0	1,564	65,484	5,440	10,880	76,364
37	710,000	23,670	695,000	~ 730,000	33,370	66,740	816.5	1,633	68,373	5,680	11,360	79,733
38	750,000	25,000	730,000	~ 770,000	35,250	70,500	862.5	1,725	72,225	6,000	12,000	84,225
39	790,000	26,330	770,000	~ 810,000	37,130	74,260	908.5	1,817	76,077	6,320	12,640	88,717
40	830,000	27,670	810,000	~ 855,000	39,010	78,020	954.5	1,909	79,929	6,640	13,280	93,209
41	880,000	29,330	855,000	~ 905,000	41,360	82,720	1,012.0	2,024	84,744	7,040	14,080	98,824
42	930,000	31,000	905,000	~ 955,000	43,710	87,420	1,069.5	2,139	89,559	7,440	14,880	104,439
43	980,000	32,670	955,000	~ 1,005,000	46,060	92,120	1,127.0	2,254	94,374	7,840	15,680	110,054
44	1,030,000	34,330	1,005,000	~ 1,055,000	48,410	96,820	1,184.5	2,369	99,189	8,240	16,480	115,669
45	1,090,000	36,330	1,055,000	~ 1,115,000	51,230	102,460	1,253.5	2,507	104,967	8,720	17,440	122,407
46	1,150,000	38,330	1,115,000	~ 1,175,000	54,050	108,100	1,322.5	2,645	110,745	9,200	18,400	129,145
47	1,210,000	40,330	1,175,000	~ 1,235,000	56,870	113,740	1,391.5	2,783	116,523	9,680	19,360	135,883
48	1,270,000	42,330	1,235,000	~ 1,295,000	59,690	119,380	1,460.5	2,921	122,301	10,160	20,320	142,621
49	1,330,000	44,330	1,295,000	~ 1,355,000	62,510	125,020	1,529.5	3,059	128,079	10,640	21,280	149,359
50	1,390,000	46,330	1,355,000	~	65,330	130,660	1,598.5	3,197	133,857	11,120	22,240	156,097

- 健康保険料率は94/1000(基本保険料率57.85/1000・特定保険料率34.85/1000、調整保険料率1.30/1000)
- 介護保険料率16/1000 ●子ども・子育て支援金率2.3/1000(端数切り捨て)
- 折半時の端数処理については事業主・被保険者間の取り決めにおいて調整してください。
- 賞与から納める健康保険の保険料の額は、標準賞与額(賞与の1,000円未満切り捨てた額。上限年度573万円)に保険料率を乗じた額。
- 任意継続被保険者は4月分保険料より適用。上限は、標準報酬月額590,000円(33等級)となります。