別紙

国民健康保険料の計算方法

保険料は、世帯を単位として賦課され、医療分、後期高齢者支援金分、介護納付金分及び子ども・子育て支援金分保険料で構成されています。国保加入の４０歳から６４歳までの人については、国保で介護納付金分保険料も賦課されます。年齢による国民健康保険料は、次のようになります。

◆４０歳未満の人

医療分、後期高齢者支援金分、子ども・子育て支援金分保険料が賦課されます。

◆４０歳から６４歳までの人

医療分、後期高齢者支援金分、介護納付金分、子ども・子育て支援金分保険料が賦課されます。

◆６５歳から７４歳までの人

医療分、後期高齢者支援金分、子ども・子育て支援金分保険料が賦課され、介護保険料は別途介護保険課から通知します。

医療分、後期高齢者支援金分、介護納付金分及び子ども・子育て支援金分保険料は、いずれも所得割額と均等割額の合算額で、計算式は次の通りです。

＊令和８年度（４月から翌年３月まで）１年間の国民健康保険の保険料計算式

医療分保険料

年額		所得割額		均等割額
（限度額 67 万円）	＝	加入者全員の賦課のもととなる所得×7.51%	＋	47,600 円×加入者数

後期高齢者支援金分保険料

年額		所得割額		均等割額
（限度額 26 万円）	＝	加入者全員の賦課のもととなる所得×2.80%	＋	17,600 円×加入者数

介護納付金分保険料

年額		所得割額		均等割額
（限度額 17 万円）	＝	対象者全員の賦課のもととなる所得×2.43%	＋	17,800 円×対象者数

子ども・子育て支援金分保険料

年額		所得割額		均等割額
（限度額 3 万円）	＝	加入者全員の賦課のもととなる所得×0.27%	＋	1,873 円×対象者数

◆賦課のもととなる所得とは：前年の総所得及び山林所得並びに株式、長期・短期譲渡所得等の合計額から基礎控除 43 万円を控除した金額の合計です（ただし雑損失の繰越控除額は控除しません。）。

＊令和８年度均等割額の軽減割合と軽減判定基準額

軽減割合	所得の範囲（世帯の合計所得）
７割軽減	４３万円※以下
５割軽減	４３万円※＋加入者数×３１万円以下
２割軽減	４３万円※＋加入者数×５７万円以下

※給与・年金所得者の数が２以上の場合は、４３万円＋１０万円×（給与所得者等の数－１）

給与所得者等とは、給与収入 55 万円超の方および公的年金収入が 65 歳未満は 60 万円超、65 歳以上は 125 万円超の方をいいます。

問い合わせ先：国民健康保険課　資格係　電話：０３－５２４６－１２５２

Appendix

How to calculate National Health Insurance (NHI) premiums

The National Health Insurance premiums are calculated based on household units, and consist of the health insurance premiums, nursing insurance premiums, older senior citizens support premiums, and premiums for children and childcare support contribute to the system. Household members of NHI who are between 40 and 64 years of age are to pay the nursing care portion as part of NHI premium. The National Health Insurance premiums by age are as follows.

◆Persons under 40 years of age

Pay health insurance premiums, older senior citizens support premiums and premiums for children and childcare support contribute to the system together as NHI premiums.

◆Persons between 40 to 64 years of age

Pay health insurance premiums, nursing insurance premiums, older senior citizens support premiums, and premiums for children and childcare support contribute to the system together as NHI premiums.

◆Persons between 65 to 74 years of age

Pay health insurance premiums, nursing insurance premiums, and premiums for children and childcare support contribute to the system together as NHI premiums.

A separate notice concerning the nursing insurance premiums will be mailed from the Nursing Insurance Section.

The portion for health insurance premiums, nursing insurance premiums, older senior citizens support premiums, and premiums for children and childcare support contribute to the system each consist of an income ratio amount and a pro-rated per capita amount. The formulas for calculating the premiums are as follows.

＊Formula for calculating NHI premiums for FY2026(April 2026 to March 2027)

Health Insurance Premiums

Annual Amount (¥670,000 max) = Income Levy Per Capita Levy [Income of all household NHI members on which premiums are decided×7.51%] + Per Capita Levy [¥47,600×Number of insured members]

Older Senior Citizens Support Premiums

Annual Amount (¥260,000 max) = Income Levy Per Capita Levy [Income of all household NHI members on which premiums are decided ×2.80%] + Per Capita Levy [¥17,600× Number of insured members]

Nursing Insurance Premiums

Annual Amount (¥170,000 max) = Income Levy Per Capita Levy [Income of all eligible persons on which premiums are decided ×2.43%] + Per Capita Levy [¥17,800× Number of eligible persons]

Premiums for children and childcare support contribute to the system

Annual Amount (¥30,000 max) = Income Levy Per Capita Levy [Income of all household NHI members on which premiums are decided ×0.27%] + Per Capita Levy [¥1,873× Number of eligible persons]

◆Income on which premiums are decided: the total amount of the sum of the previous year's total income and forestry income, as well as stock, long-term, and short-term capital gains, etc., minus the basic exemption of ¥430,000 (however, the carry-over deduction for losses due to disasters/other casualty is not deducted.).

＊Reduction rate and reduction criteria amount for FY2026

Reduction Rate	Income Range(Total income of all household NHI members)
70% Reduction	¥430,000※ or less
50% Reduction	¥430,000※＋(¥310,000×No.of household NHI members) or less
20% Reduction	¥430,000※＋(¥570,000×No.of household NHI members) or less

※If there are two or more persons with designated salary/pension income and/or other income, then the formula is ¥430,000＋¥100,000× (salary/pension income and/or other income -1).

"Salary earners, etc." refers to persons whose salary income exceeds 550,000 yen and persons whose public pension income exceeds 600,000 yen for those under 65 years of age, or exceeds 1,250,000 yen for those aged 65 years or over.

Contacts : National Health Insurance Section Qualification Subsection　Phone : 03-5246-1252