

【1人世帯・40歳～64歳（介護2号被保険者）の場合】

軽減	所得	旧ただし書 所得	ア：現行				イ：改定案				
			合計	医療	後期	介護	アとの差額	合計	医療	後期	介護
7	0	0	14,200	7,800	3,100	3,300	3,700	17,900	9,800	3,900	4,200
	430,000	0	14,200	7,800	3,100	3,300	3,700	17,900	9,800	3,900	4,200
5	500,000	70,000	31,900	18,100	6,900	6,900	6,400	38,300	21,500	8,300	8,500
	600,000	170,000	43,600	25,400	9,300	8,900	6,600	50,200	28,800	10,700	10,700
	700,000	270,000	55,300	32,700	11,700	10,900	6,900	62,200	36,200	13,100	12,900
	725,000	295,000	58,200	34,500	12,300	11,400	7,000	65,200	38,000	13,700	13,500
2	800,000	370,000	81,200	47,800	17,200	16,200	11,100	92,300	53,400	19,500	19,400
	900,000	470,000	92,900	55,100	19,600	18,200	11,300	104,200	60,700	21,900	21,600
	975,000	545,000	101,600	60,500	21,400	19,700	11,500	113,100	66,200	23,700	23,200
	1,000,000	570,000	114,100	67,600	24,100	22,400	14,000	128,100	74,600	26,900	26,600
	1,500,000	1,070,000	172,600	104,100	36,100	32,400	15,300	187,900	111,400	38,900	37,600
	2,000,000	1,570,000	231,100	140,600	48,100	42,400	16,500	247,600	148,100	50,900	48,600
	2,500,000	2,070,000	289,600	177,100	60,100	52,400	17,800	307,400	184,900	62,900	59,600
	3,000,000	2,570,000	348,100	213,600	72,100	62,400	19,000	367,100	221,600	74,900	70,600
	3,500,000	3,070,000	406,600	250,100	84,100	72,400	20,300	426,900	258,400	86,900	81,600
	4,000,000	3,570,000	465,100	286,600	96,100	82,400	21,500	486,600	295,100	98,900	92,600
	4,500,000	4,070,000	523,600	323,100	108,100	92,400	22,800	546,400	331,900	110,900	103,600
	5,000,000	4,570,000	582,100	359,600	120,100	102,400	24,000	606,100	368,600	122,900	114,600
	5,500,000	5,070,000	640,600	396,100	132,100	112,400	25,300	665,900	405,400	134,900	125,600
	6,000,000	5,570,000	699,100	432,600	144,100	122,400	26,500	725,600	442,100	146,900	136,600
	6,500,000	6,070,000	757,600	469,100	156,100	132,400	27,800	785,400	478,900	158,900	147,600
	7,000,000	6,570,000	816,100	505,600	168,100	142,400	29,000	845,100	515,600	170,900	158,600
	7,500,000	7,070,000	874,600	542,100	180,100	152,400	30,300	904,900	552,400	182,900	169,600
	8,000,000	7,570,000	933,100	578,600	192,100	162,400	20,900	954,000	589,100	194,900	170,000
	8,500,000	8,070,000	989,200	615,100	204,100	170,000	13,600	1,002,800	625,900	206,900	170,000
	9,000,000	8,570,000	1,036,100	650,000	216,100	170,000	12,800	1,048,900	660,000	218,900	170,000
	9,500,000	9,070,000	1,040,000	650,000	220,000	170,000	20,900	1,060,900	660,000	230,900	170,000
	10,000,000	9,570,000	1,040,000	650,000	220,000	170,000	32,900	1,072,900	660,000	242,900	170,000

均等割※	26,000	10,500	11,000
所得割	0.073	0.024	0.020

※医療分は均等割（21,000）＋平等割（5,000）

均等割	32,800	13,300	14,100
所得割	0.0735	0.0240	0.0220

令和7年度課税限度額の改定予定あり

医療分：66万円（＋1万円）

後期分：26万円（＋4万円）

【３人世帯・４０歳～６４歳（介護２号被保険者）２人及び１７歳の場合】※４０～６４歳の者のうち１人は所得なし、
１７歳も所得なし

軽減	所得	旧ただし書 所得	ア：現行				イ：改定案				
			合計	医療	後期	介護	アとの差額	合計	医療	後期	介護
7	0	0	33,300	20,400	6,300	6,600	16,500	49,800	29,500	11,900	8,400
	430,000	0	33,300	20,400	6,300	6,600	16,500	49,800	29,500	11,900	8,400
5	500,000	70,000	63,600	39,100	12,100	12,400	27,900	91,500	54,300	21,600	15,600
	600,000	170,000	75,300	46,400	14,500	14,400	28,100	103,400	61,600	24,000	17,800
	700,000	270,000	87,000	53,700	16,900	16,400	28,400	115,400	69,000	26,400	20,000
	800,000	370,000	98,700	61,000	19,300	18,400	28,600	127,300	76,300	28,800	22,200
	900,000	470,000	110,400	68,300	21,700	20,400	28,900	139,300	83,700	31,200	24,400
	1,000,000	570,000	122,100	75,600	24,100	22,400	29,100	151,200	91,000	33,600	26,600
	1,100,000	670,000	133,800	82,900	26,500	24,400	29,400	163,200	98,400	36,000	28,800
	1,200,000	770,000	145,500	90,200	28,900	26,400	29,600	175,100	105,700	38,400	31,000
	1,300,000	870,000	157,200	97,500	31,300	28,400	29,900	187,100	113,100	40,800	33,200
	1,315,000	885,000	159,000	98,600	31,700	28,700	29,800	188,800	114,200	41,100	33,500
2	1,400,000	970,000	210,600	125,200	48,400	37,000	38,500	249,100	150,000	55,200	43,900
	1,500,000	1,070,000	222,300	132,500	50,800	39,000	38,700	261,000	157,300	57,600	46,100
	1,600,000	1,170,000	234,000	139,800	53,200	41,000	39,000	273,000	164,700	60,000	48,300
	1,700,000	1,270,000	245,700	147,100	55,600	43,000	39,200	284,900	172,000	62,400	50,500
	1,800,000	1,370,000	257,400	154,400	58,000	45,000	39,500	296,900	179,400	64,800	52,700
	1,900,000	1,470,000	269,100	161,700	60,400	47,000	39,700	308,800	186,700	67,200	54,900
	2,000,000	1,570,000	280,800	169,000	62,800	49,000	40,000	320,800	194,100	69,600	57,100
	2,065,000	1,635,000	288,400	173,700	64,400	50,300	40,000	328,400	198,800	71,100	58,500
	2,100,000	1,670,000	316,800	189,900	71,500	55,400	49,100	365,900	221,100	79,900	64,900
	2,500,000	2,070,000	363,600	219,100	81,100	63,400	50,100	413,700	250,500	89,500	73,700
	3,000,000	2,570,000	422,100	255,600	93,100	73,400	51,300	473,400	287,200	101,500	84,700
	3,500,000	3,070,000	480,600	292,100	105,100	83,400	52,600	533,200	324,000	113,500	95,700
	4,000,000	3,570,000	539,100	328,600	117,100	93,400	53,800	592,900	360,700	125,500	106,700
	4,500,000	4,070,000	597,600	365,100	129,100	103,400	55,100	652,700	397,500	137,500	117,700
	5,000,000	4,570,000	656,100	401,600	141,100	113,400	56,300	712,400	434,200	149,500	128,700
	5,500,000	5,070,000	714,600	438,100	153,100	123,400	57,600	772,200	471,000	161,500	139,700
	6,000,000	5,570,000	773,100	474,600	165,100	133,400	58,800	831,900	507,700	173,500	150,700
	6,500,000	6,070,000	831,600	511,100	177,100	143,400	60,100	891,700	544,500	185,500	161,700
	7,000,000	6,570,000	890,100	547,600	189,100	153,400	58,600	948,700	581,200	197,500	170,000
	7,500,000	7,070,000	948,600	584,100	201,100	163,400	48,900	997,500	618,000	209,500	170,000
	8,000,000	7,570,000	1,003,700	620,600	213,100	170,000	42,500	1,046,200	654,700	221,500	170,000
	8,500,000	8,070,000	1,040,000	650,000	220,000	170,000	23,500	1,063,500	660,000	233,500	170,000
	9,000,000	8,570,000	1,040,000	650,000	220,000	170,000	35,500	1,075,500	660,000	245,500	170,000
	9,500,000	9,070,000	1,040,000	650,000	220,000	170,000	47,500	1,087,500	660,000	257,500	170,000
	10,000,000	9,570,000	1,040,000	650,000	220,000	170,000	50,000	1,090,000	660,000	260,000	170,000

均等割※	21,000	10,500	11,000
所得割	0.073	0.024	0.020
平等割	5,000		

均等割	32,800	13,300	14,100
所得割	0.0735	0.0240	0.0220

令和７年度課税限度額の改定予定あり
医療分：66万円（＋1万円）
後期分：26万円（＋4万円）

【2人世帯・65歳以上の場合】

※収入は年金のみと仮定、うち1人は所得なし

軽減	所得	旧ただし書 所得	ア：現行				イ：改定案				
			合計	医療	後期	介護	アとの差額	合計	医療	後期	介護
7	0	0	20,400	14,100	6,300	0	7,100	27,500	19,600	7,900	0
	430,000	0	20,400	14,100	6,300	0	7,100	27,500	19,600	7,900	0
	500,000	70,000	27,100	19,200	7,900	0	7,300	34,400	24,800	9,600	0
	580,000	150,000	34,900	25,000	9,900	0	7,300	42,200	30,700	11,500	0
5	600,000	170,000	50,400	35,900	14,500	0	12,100	62,500	45,200	17,300	0
	700,000	270,000	60,100	43,200	16,900	0	12,200	72,300	52,600	19,700	0
	800,000	370,000	69,800	50,500	19,300	0	12,200	82,000	59,900	22,100	0
	900,000	470,000	79,500	57,800	21,700	0	12,300	91,800	67,300	24,500	0
	1,000,000	570,000	89,200	65,100	24,100	0	12,300	101,500	74,600	26,900	0
	1,100,000	670,000	98,900	72,400	26,500	0	12,400	111,300	82,000	29,300	0
	1,170,000	740,000	105,700	77,500	28,200	0	12,400	118,100	87,100	31,000	0
2	1,200,000	770,000	129,000	93,800	35,200	0	19,700	148,700	109,000	39,700	0
	1,300,000	870,000	138,700	101,100	37,600	0	19,800	158,500	116,400	42,100	0
	1,400,000	970,000	148,400	108,400	40,000	0	19,800	168,200	123,700	44,500	0
	1,500,000	1,070,000	158,100	115,700	42,400	0	19,900	178,000	131,100	46,900	0
	1,600,000	1,170,000	167,800	123,000	44,800	0	19,900	187,700	138,400	49,300	0
	1,670,000	1,240,000	174,600	128,100	46,500	0	20,000	194,600	143,600	51,000	0
	1,700,000	1,270,000	191,100	139,700	51,400	0	24,800	215,900	158,900	57,000	0
	1,800,000	1,370,000	200,800	147,000	53,800	0	24,800	225,600	166,200	59,400	0
	1,900,000	1,470,000	210,500	154,300	56,200	0	24,900	235,400	173,600	61,800	0
	2,000,000	1,570,000	220,200	161,600	58,600	0	24,900	245,100	180,900	64,200	0
	2,500,000	2,070,000	268,700	198,100	70,600	0	25,200	293,900	217,700	76,200	0
	3,000,000	2,570,000	317,200	234,600	82,600	0	25,400	342,600	254,400	88,200	0
	3,500,000	3,070,000	365,700	271,100	94,600	0	25,700	391,400	291,200	100,200	0
	4,000,000	3,570,000	414,200	307,600	106,600	0	25,900	440,100	327,900	112,200	0
	4,500,000	4,070,000	462,700	344,100	118,600	0	26,200	488,900	364,700	124,200	0
	5,000,000	4,570,000	511,200	380,600	130,600	0	26,400	537,600	401,400	136,200	0
	5,500,000	5,070,000	559,700	417,100	142,600	0	26,700	586,400	438,200	148,200	0
	6,000,000	5,570,000	608,200	453,600	154,600	0	26,900	635,100	474,900	160,200	0
	6,500,000	6,070,000	656,700	490,100	166,600	0	27,200	683,900	511,700	172,200	0
	7,000,000	6,570,000	705,200	526,600	178,600	0	27,400	732,600	548,400	184,200	0
	7,500,000	7,070,000	753,700	563,100	190,600	0	27,700	781,400	585,200	196,200	0
	8,000,000	7,570,000	802,200	599,600	202,600	0	27,900	830,100	621,900	208,200	0
	8,500,000	8,070,000	850,700	636,100	214,600	0	28,200	878,900	658,700	220,200	0
	9,000,000	8,570,000	870,000	650,000	220,000	0	22,200	892,200	660,000	232,200	0
	9,500,000	9,070,000	870,000	650,000	220,000	0	34,200	904,200	660,000	244,200	0
	10,000,000	9,570,000	870,000	650,000	220,000	0	46,200	916,200	660,000	256,200	0

均等割※	21,000	10,500	0
所得割	0.073	0.024	0.000
平等割	5,000		

均等割	32,800	13,300	0
所得割	0.0735	0.0240	0.0000

令和7年度課税限度額の改定予定あり

医療分：66万円（＋1万円）

後期分：26万円（＋4万円）