

厚生年金 保険基金 標準給与 保険料 月額表

全国測量業厚生年金基金
平成6年1月1日から適用

*当基金の掛金(普通掛金・事務費掛金)並びに厚生年金保険料の算出方法は次のとおりです。

・報酬標準給与月額80,000円(1等級)の男子の「本人負担分」ならびに「事業主負担分」の算出例。

$$\begin{array}{l}
 \text{本負担分} \Rightarrow \left[\begin{array}{l} \text{①本人負担} \\ \text{普通掛金} \end{array} \frac{16}{1000} \right] + \left[\begin{array}{l} \text{⑥本人負担} \\ \text{厚生年金保険料} \end{array} \frac{56.5}{1000} \right] = \left[\begin{array}{l} \text{本人負担①+⑥} \\ \text{合計} \end{array} \frac{72.5}{1000} \right] \\
 \text{事業主負担分} \Rightarrow \left[\begin{array}{l} \text{③事業主負担} \\ \text{普通掛金} \end{array} \frac{25}{1000} \right] + \left[\begin{array}{l} \text{⑤事業主負担} \\ \text{事務費掛金} \end{array} \frac{2}{1000} \right] + \left[\begin{array}{l} \text{⑥事業主負担} \\ \text{厚生年金保険料} \end{array} \frac{56.5}{1000} \right] = \left[\begin{array}{l} \text{事業主負担} \\ \text{③+⑤+⑥合計} \end{array} \frac{83.5}{1000} \right]
 \end{array}$$

(単位:円)

等級	標準給与(等級・月額)		報酬標準月額(千円)	基金へ納付						社会保険事務所納付				合計(基金・社会保険事務所へ納付)							
				本人負担		事業主負担				基金へ納付合計		本人・事業主折半厚生年金保険料		合計		本人負担		事業主負担			
				普通掛金		普通掛金	事務費掛金	合計		男子	女子	男子	女子	男子	女子	男子	女子	①+⑥	②+⑦	③+⑤+⑥	④+⑤+⑦
				①	②	③	④	⑤	③+⑤	④+⑤	①+③+⑤	②+④+⑤	⑥	⑦	⑥×2	⑦×2	男子	女子	男子	女子	
1	83,000円未満	80	80	1,280	1,280	2,000	1,920	160	2,160	2,080	3,440	3,360	4,520	4,520	9,040	9,040	80	5,800	5,800	6,680	6,600
2	83,000円以上 89,000円未満	86	86	1,376	1,376	2,150	2,064	172	2,322	2,236	3,698	3,612	4,859	4,859	9,718	9,718	86	6,235	6,235	7,181	7,095
3	89,000 " 95,000 "	92	92	1,472	1,472	2,300	2,208	184	2,484	2,392	3,956	3,864	5,198	5,198	10,396	10,396	92	6,670	6,670	7,682	7,590
4	95,000 " 101,000 "	98	98	1,568	1,568	2,450	2,352	196	2,646	2,548	4,214	4,116	5,537	5,537	11,074	11,074	98	7,105	7,105	8,183	8,085
5	101,000 " 107,000 "	104	104	1,664	1,664	2,600	2,496	208	2,808	2,704	4,472	4,368	5,876	5,876	11,752	11,752	104	7,540	7,540	8,684	8,580
6	107,000 " 114,000 "	110	110	1,760	1,760	2,750	2,640	220	2,970	2,860	4,730	4,620	6,215	6,215	12,430	12,430	110	7,975	7,975	9,185	9,075
7	114,000 " 122,000 "	118	118	1,888	1,888	2,950	2,832	236	3,186	3,068	5,074	4,956	6,667	6,667	13,334	13,334	118	8,555	8,555	9,853	9,735
8	122,000 " 130,000 "	126	126	2,016	2,016	3,150	3,024	252	3,402	3,276	5,418	5,292	7,119	7,119	14,238	14,238	126	9,135	9,135	10,521	10,395
9	130,000 " 138,000 "	134	134	2,144	2,144	3,350	3,216	268	3,618	3,484	5,762	5,628	7,571	7,571	15,142	15,142	134	9,715	9,715	11,189	11,055
10	138,000 " 146,000 "	142	142	2,272	2,272	3,550	3,408	284	3,834	3,692	6,106	5,964	8,023	8,023	16,046	16,046	142	10,295	10,295	11,857	11,715
11	146,000 " 155,000 "	150	150	2,400	2,400	3,750	3,600	300	4,050	3,900	6,450	6,300	8,475	8,475	16,950	16,950	150	10,875	10,875	12,525	12,375
12	155,000 " 165,000 "	160	160	2,560	2,560	4,000	3,840	320	4,320	4,160	6,880	6,720	9,040	9,040	18,080	18,080	160	11,600	11,600	13,360	13,200
13	165,000 " 175,000 "	170	170	2,720	2,720	4,250	4,080	340	4,590	4,420	7,310	7,140	9,605	9,605	19,210	19,210	170	12,325	12,325	14,195	14,025
14	175,000 " 185,000 "	180	180	2,880	2,880	4,500	4,320	360	4,860	4,680	7,740	7,560	10,170	10,170	20,340	20,340	180	13,050	13,050	15,030	14,850
15	185,000 " 195,000 "	190	190	3,040	3,040	4,750	4,560	380	5,130	4,940	8,170	7,980	10,735	10,735	21,470	21,470	190	13,775	13,775	15,865	15,675
16	195,000 " 210,000 "	200	200	3,200	3,200	5,000	4,800	400	5,400	5,200	8,600	8,400	11,300	11,300	22,600	22,600	200	14,500	14,500	16,700	16,500
17	210,000 " 230,000 "	220	220	3,520	3,520	5,500	5,280	440	5,940	5,720	9,460	9,240	12,430	12,430	24,860	24,860	220	15,950	15,950	18,370	18,150
18	230,000 " 250,000 "	240	240	3,840	3,840	6,000	5,760	480	6,480	6,240	10,320	10,080	13,560	13,560	27,120	27,120	240	17,400	17,400	20,040	19,800
19	250,000 " 270,000 "	260	260	4,160	4,160	6,500	6,240	520	7,020	6,760	11,180	10,920	14,690	14,690	29,380	29,380	260	18,850	18,850	21,710	21,450
20	270,000 " 290,000 "	280	280	4,480	4,480	7,000	6,720	560	7,560	7,280	12,040	11,760	15,820	15,820	31,640	31,640	280	20,300	20,300	23,380	23,100
21	290,000 " 310,000 "	300	300	4,800	4,800	7,500	7,200	600	8,100	7,800	12,900	12,600	16,950	16,950	33,900	33,900	300	21,750	21,750	25,050	24,750
22	310,000 " 330,000 "	320	320	5,120	5,120	8,000	7,680	640	8,640	8,320	13,760	13,440	18,080	18,080	36,160	36,160	320	23,200	23,200	26,720	26,400
23	330,000 " 350,000 "	340	340	5,440	5,440	8,500	8,160	680	9,180	8,840	14,620	14,280	19,210	19,210	38,420	38,420	340	24,650	24,650	28,390	28,050
24	350,000 " 370,000 "	360	360	5,760	5,760	9,000	8,640	720	9,720	9,360	15,480	15,120	20,340	20,340	40,680	40,680	360	26,100	26,100	30,060	29,700
25	370,000 " 395,000 "	380	380	6,080	6,080	9,500	9,120	760	10,260	9,880	16,340	15,960	21,470	21,470	42,940	42,940	380	27,550	27,550	31,730	31,350
26	395,000 " 425,000 "	410	410	6,560	6,560	10,250	9,840	820	11,070	10,660	17,630	17,220	23,165	23,165	46,330	46,330	410	29,725	29,725	34,235	33,825
27	425,000 " 455,000 "	440	440	7,040	7,040	11,000	10,560	880	11,880	11,440	18,920	18,480	24,860	24,860	49,720	49,720	440	31,900	31,900	36,740	36,300
28	455,000 " 485,000 "	470	470	7,520	7,520	11,750	11,280	940	12,690	12,220	20,210	19,740	26,555	26,555	53,110	53,110	470	34,075	34,075	39,245	38,775
29	485,000円以上 515,000円未満	500	500	8,000	8,000	12,500	12,000	1,000	13,500	13,000	21,500	21,000	28,250	28,250	56,500	56,500	500	36,250	36,250	41,750	41,250
30	515,000円以上	530	530	8,480	8,480	13,250	12,720	1,060	14,310	13,780	22,790	22,260	29,945	29,945	59,890	59,890	530	38,425	38,425	44,255	43,725

■ 厚生年金(社会保険納付分)で折半負担する際に50銭未満の端数が生ずる場合は、被保険者分の50銭未満の保険料は切捨て、50銭を超える保険料は切上げて事業主と本人が交互に負担する取扱いも認められています。(端数計算法第11条)