

企業年金基金掛金・厚生年金保険料 早見表

令和2年09月分より

| 等級 | 報酬月額 | | 標準報酬月額 | 企業年金基金掛金 | | | | | | 厚生年金保険料 | | | 企業年金基金掛金・厚生年金保険料合計 | | | | |
|----|-----------|----------|-----------|----------|----------|-----------|------------|------------|-------------|------------|-------------|-------------|--------------------|------------|-----------|-----------|------------|
| | | | | 加入者 | 標準掛金 | | 計 | 特別掛金 | 事務費掛金 | 事業主計 | 被保険者 | 事業主 | 計 | 被保険者 | 事業主 | 計 | |
| | | | | | 事業主 | | | 事業主 | 事業主 | | | | | | | | |
| | | | | | 第1標準 | 第2標準 | | | | | | | | | | | |
| - | 10.0/1000 | 2.0/1000 | 12.0/1000 | 1.0/1000 | 3.0/1000 | 16.0/1000 | 91.50/1000 | 91.50/1000 | 183.00/1000 | 91.50/1000 | 107.50/1000 | 199.00/1000 | | | | | |
| | 円以上 | 円未満 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | | |
| 1 | ~ | 93,000 | 88,000 | - | 880 | 176 | 1,056 | 88 | 264 | 1,408 | 8,052.00 | 8,052.00 | 16,104.00 | 8,052.00 | 9,460.00 | 17,512.00 | |
| 2 | 93,000 | ~ | 101,000 | 98,000 | - | 980 | 196 | 1,176 | 98 | 294 | 1,568 | 8,967.00 | 8,967.00 | 17,934.00 | 8,967.00 | 10,535.00 | 19,502.00 |
| 3 | 101,000 | ~ | 107,000 | 104,000 | - | 1,040 | 208 | 1,248 | 104 | 312 | 1,664 | 9,516.00 | 9,516.00 | 19,032.00 | 9,516.00 | 11,180.00 | 20,696.00 |
| 4 | 107,000 | ~ | 114,000 | 110,000 | - | 1,100 | 220 | 1,320 | 110 | 330 | 1,760 | 10,065.00 | 10,065.00 | 20,130.00 | 10,065.00 | 11,825.00 | 21,890.00 |
| 5 | 114,000 | ~ | 122,000 | 118,000 | - | 1,180 | 236 | 1,416 | 118 | 354 | 1,888 | 10,797.00 | 10,797.00 | 21,594.00 | 10,797.00 | 12,685.00 | 23,482.00 |
| 6 | 122,000 | ~ | 130,000 | 126,000 | - | 1,260 | 252 | 1,512 | 126 | 378 | 2,016 | 11,529.00 | 11,529.00 | 23,058.00 | 11,529.00 | 13,545.00 | 25,074.00 |
| 7 | 130,000 | ~ | 138,000 | 134,000 | - | 1,340 | 268 | 1,608 | 134 | 402 | 2,144 | 12,261.00 | 12,261.00 | 24,522.00 | 12,261.00 | 14,405.00 | 26,666.00 |
| 8 | 138,000 | ~ | 146,000 | 142,000 | - | 1,420 | 284 | 1,704 | 142 | 426 | 2,272 | 12,993.00 | 12,993.00 | 25,986.00 | 12,993.00 | 15,265.00 | 28,258.00 |
| 9 | 146,000 | ~ | 155,000 | 150,000 | - | 1,500 | 300 | 1,800 | 150 | 450 | 2,400 | 13,725.00 | 13,725.00 | 27,450.00 | 13,725.00 | 16,125.00 | 29,850.00 |
| 10 | 155,000 | ~ | 165,000 | 160,000 | - | 1,600 | 320 | 1,920 | 160 | 480 | 2,560 | 14,640.00 | 14,640.00 | 29,280.00 | 14,640.00 | 17,200.00 | 31,840.00 |
| 11 | 165,000 | ~ | 175,000 | 170,000 | - | 1,700 | 340 | 2,040 | 170 | 510 | 2,720 | 15,555.00 | 15,555.00 | 31,110.00 | 15,555.00 | 18,275.00 | 33,830.00 |
| 12 | 175,000 | ~ | 185,000 | 180,000 | - | 1,800 | 360 | 2,160 | 180 | 540 | 2,880 | 16,470.00 | 16,470.00 | 32,940.00 | 16,470.00 | 19,350.00 | 35,820.00 |
| 13 | 185,000 | ~ | 195,000 | 190,000 | - | 1,900 | 380 | 2,280 | 190 | 570 | 3,040 | 17,385.00 | 17,385.00 | 34,770.00 | 17,385.00 | 20,425.00 | 37,810.00 |
| 14 | 195,000 | ~ | 210,000 | 200,000 | - | 2,000 | 400 | 2,400 | 200 | 600 | 3,200 | 18,300.00 | 18,300.00 | 36,600.00 | 18,300.00 | 21,500.00 | 39,800.00 |
| 15 | 210,000 | ~ | 230,000 | 220,000 | - | 2,200 | 440 | 2,640 | 220 | 660 | 3,520 | 20,130.00 | 20,130.00 | 40,260.00 | 20,130.00 | 23,650.00 | 43,780.00 |
| 16 | 230,000 | ~ | 250,000 | 240,000 | - | 2,400 | 480 | 2,880 | 240 | 720 | 3,840 | 21,960.00 | 21,960.00 | 43,920.00 | 21,960.00 | 25,800.00 | 47,760.00 |
| 17 | 250,000 | ~ | 270,000 | 260,000 | - | 2,600 | 520 | 3,120 | 260 | 780 | 4,160 | 23,790.00 | 23,790.00 | 47,580.00 | 23,790.00 | 27,950.00 | 51,740.00 |
| 18 | 270,000 | ~ | 290,000 | 280,000 | - | 2,800 | 560 | 3,360 | 280 | 840 | 4,480 | 25,620.00 | 25,620.00 | 51,240.00 | 25,620.00 | 30,100.00 | 55,720.00 |
| 19 | 290,000 | ~ | 310,000 | 300,000 | - | 3,000 | 600 | 3,600 | 300 | 900 | 4,800 | 27,450.00 | 27,450.00 | 54,900.00 | 27,450.00 | 32,250.00 | 59,700.00 |
| 20 | 310,000 | ~ | 330,000 | 320,000 | - | 3,200 | 640 | 3,840 | 320 | 960 | 5,120 | 29,280.00 | 29,280.00 | 58,560.00 | 29,280.00 | 34,400.00 | 63,680.00 |
| 21 | 330,000 | ~ | 350,000 | 340,000 | - | 3,400 | 680 | 4,080 | 340 | 1,020 | 5,440 | 31,110.00 | 31,110.00 | 62,220.00 | 31,110.00 | 36,550.00 | 67,660.00 |
| 22 | 350,000 | ~ | 370,000 | 360,000 | - | 3,600 | 720 | 4,320 | 360 | 1,080 | 5,760 | 32,940.00 | 32,940.00 | 65,880.00 | 32,940.00 | 38,700.00 | 71,640.00 |
| 23 | 370,000 | ~ | 395,000 | 380,000 | - | 3,800 | 760 | 4,560 | 380 | 1,140 | 6,080 | 34,770.00 | 34,770.00 | 69,540.00 | 34,770.00 | 40,850.00 | 75,620.00 |
| 24 | 395,000 | ~ | 425,000 | 410,000 | - | 4,100 | 820 | 4,920 | 410 | 1,230 | 6,560 | 37,515.00 | 37,515.00 | 75,030.00 | 37,515.00 | 44,075.00 | 81,590.00 |
| 25 | 425,000 | ~ | 455,000 | 440,000 | - | 4,400 | 880 | 5,280 | 440 | 1,320 | 7,040 | 40,260.00 | 40,260.00 | 80,520.00 | 40,260.00 | 47,300.00 | 87,560.00 |
| 26 | 455,000 | ~ | 485,000 | 470,000 | - | 4,700 | 940 | 5,640 | 470 | 1,410 | 7,520 | 43,005.00 | 43,005.00 | 86,010.00 | 43,005.00 | 50,525.00 | 93,530.00 |
| 27 | 485,000 | ~ | 515,000 | 500,000 | - | 5,000 | 1,000 | 6,000 | 500 | 1,500 | 8,000 | 45,750.00 | 45,750.00 | 91,500.00 | 45,750.00 | 53,750.00 | 99,500.00 |
| 28 | 515,000 | ~ | 545,000 | 530,000 | - | 5,300 | 1,060 | 6,360 | 530 | 1,590 | 8,480 | 48,495.00 | 48,495.00 | 96,990.00 | 48,495.00 | 56,975.00 | 105,470.00 |
| 29 | 545,000 | ~ | 575,000 | 560,000 | - | 5,600 | 1,120 | 6,720 | 560 | 1,680 | 8,960 | 51,240.00 | 51,240.00 | 102,480.00 | 51,240.00 | 60,200.00 | 111,440.00 |
| 30 | 575,000 | ~ | 605,000 | 590,000 | - | 5,900 | 1,180 | 7,080 | 590 | 1,770 | 9,440 | 53,985.00 | 53,985.00 | 107,970.00 | 53,985.00 | 63,425.00 | 117,410.00 |
| 31 | 605,000 | ~ | 635,000 | 620,000 | - | 6,200 | 1,240 | 7,440 | 620 | 1,860 | 9,920 | 56,730.00 | 56,730.00 | 113,460.00 | 56,730.00 | 66,650.00 | 123,380.00 |
| 32 | 635,000 | 以上 | | 650,000 | - | 6,500 | 1,300 | 7,800 | 650 | 1,950 | 10,400 | 59,475.00 | 59,475.00 | 118,950.00 | 59,475.00 | 69,875.00 | 129,350.00 |

★賞与に係る掛金及び保険料額は、実際に支払われた賞与額から1,000円未満を切捨てた額(150万円を上限)に、掛金及び保険料率を乗じて計算します。

★平成29年9月1日以降に支払われる賞与に係る企業年金基金の掛金は不要となりますので、「厚生年金保険料」のみ負担することとなりますのでご注意ください。

- 被保険者負担分(厚生年金保険料額表の折半額)に円未満の端数がある場合
 - ①事業主が、給与から被保険者負担分を控除する場合、被保険者負担分の端数が50銭以下の場合は切り捨て、50銭を超える場合は切り上げて1円となります。
 - ②被保険者が、被保険者負担分を事業主へ現金で支払う場合、被保険者負担分の端数が50銭未満の場合は切り捨て、50銭以上の場合は切り上げて1円となります。
- (注)①、②にかかわらず、事業主と被保険者の間で特約がある場合には、特約に基づき端数処理をすることができます。
- 納入告知書の保険料額について
 - 納入告知書の保険料額は、被保険者個々の保険料額を合算した金額となります。ただし、その合算した金額に円未満の端数がある場合は、その端数を切り捨てた額となります。

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