

# 厚生年金 保険 標準給与 保険料 月額表

全国測量業厚生年金基金  
平成26年9月1日から適用

\*当基金の掛金(基本標準掛金・加算標準掛金・加算特別掛金・事務費掛金)並びに厚生年金の保険料は次のとおりです。

【給与月額分】〔65歳以上(加算非適用)、産前産後・育児休業中の掛金及び算出例につきましては裏面をご覧ください。〕

(単位:円)

| 報酬標準給与(等級・月額) |                       |                               | 基金へ納付  |        |         |         |       |        | 年金事務所納付     |                     | 合計(基金・年金事務所へ納付) |                               |           |           |
|---------------|-----------------------|-------------------------------|--------|--------|---------|---------|-------|--------|-------------|---------------------|-----------------|-------------------------------|-----------|-----------|
| 等級            | 報酬給与月額                | 報給<br>報酬与<br>標月<br>準額<br>(千円) | 本人負担   |        | 事業主負担   |         |       |        | 基金へ納付<br>合計 | 本人・事業主折半<br>厚生年金保険料 | 合計              | 報給<br>報酬与<br>標月<br>準額<br>(千円) | 本人負担      | 事業主負担     |
|               |                       |                               | 基本標準掛金 | 基本標準掛金 | 加算標準掛金※ | 加算特別掛金※ | 事務費掛金 | 合計     |             |                     |                 |                               |           |           |
|               |                       |                               | ①      | ②      | ③       | ④       | ⑤     | ②～⑤合計  | ①～⑤合計       | ⑥                   | ⑥×2             |                               |           |           |
|               |                       |                               | 20     | 20     | 9       | 6       | 2     | 37     | 57          | 67.37               | 134.74          |                               |           |           |
|               |                       |                               | 1000   | 1000   | 1000    | 1000    | 1000  | 1000   | 1000        | 1000                | 1000            |                               |           |           |
| 1             | 101,000円未満            | 98                            | 1,960  | 1,960  | 882     | 588     | 196   | 3,626  | 5,586       | 6,602.26            | 13,204.52       | 98                            | 8,562.26  | 10,228.26 |
| 2             | 101,000円以上 107,000円未満 | 104                           | 2,080  | 2,080  | 936     | 624     | 208   | 3,848  | 5,928       | 7,006.48            | 14,012.96       | 104                           | 9,086.48  | 10,854.48 |
| 3             | 107,000 " 114,000 "   | 110                           | 2,200  | 2,200  | 990     | 660     | 220   | 4,070  | 6,270       | 7,410.7             | 14,821.4        | 110                           | 9,610.7   | 11,480.7  |
| 4             | 114,000 " 122,000 "   | 118                           | 2,360  | 2,360  | 1,062   | 708     | 236   | 4,366  | 6,726       | 7,949.66            | 15,899.32       | 118                           | 10,309.66 | 12,315.66 |
| 5             | 122,000 " 130,000 "   | 126                           | 2,520  | 2,520  | 1,134   | 756     | 252   | 4,662  | 7,182       | 8,488.62            | 16,977.24       | 126                           | 11,008.62 | 13,150.62 |
| 6             | 130,000 " 138,000 "   | 134                           | 2,680  | 2,680  | 1,206   | 804     | 268   | 4,958  | 7,638       | 9,027.58            | 18,055.16       | 134                           | 11,707.58 | 13,985.58 |
| 7             | 138,000 " 146,000 "   | 142                           | 2,840  | 2,840  | 1,278   | 852     | 284   | 5,254  | 8,094       | 9,566.54            | 19,133.08       | 142                           | 12,406.54 | 14,820.54 |
| 8             | 146,000 " 155,000 "   | 150                           | 3,000  | 3,000  | 1,350   | 900     | 300   | 5,550  | 8,550       | 10,105.5            | 20,211          | 150                           | 13,105.5  | 15,655.5  |
| 9             | 155,000 " 165,000 "   | 160                           | 3,200  | 3,200  | 1,440   | 960     | 320   | 5,920  | 9,120       | 10,779.2            | 21,558.4        | 160                           | 13,979.2  | 16,699.2  |
| 10            | 165,000 " 175,000 "   | 170                           | 3,400  | 3,400  | 1,530   | 1,020   | 340   | 6,290  | 9,690       | 11,452.9            | 22,905.8        | 170                           | 14,852.9  | 17,742.9  |
| 11            | 175,000 " 185,000 "   | 180                           | 3,600  | 3,600  | 1,620   | 1,080   | 360   | 6,660  | 10,260      | 12,126.6            | 24,253.2        | 180                           | 15,726.6  | 18,786.6  |
| 12            | 185,000 " 195,000 "   | 190                           | 3,800  | 3,800  | 1,710   | 1,140   | 380   | 7,030  | 10,830      | 12,800.3            | 25,600.6        | 190                           | 16,600.3  | 19,830.3  |
| 13            | 195,000 " 210,000 "   | 200                           | 4,000  | 4,000  | 1,800   | 1,200   | 400   | 7,400  | 11,400      | 13,474              | 26,948          | 200                           | 17,474    | 20,874    |
| 14            | 210,000 " 230,000 "   | 220                           | 4,400  | 4,400  | 1,980   | 1,320   | 440   | 8,140  | 12,540      | 14,821.4            | 29,642.8        | 220                           | 19,221.4  | 22,961.4  |
| 15            | 230,000 " 250,000 "   | 240                           | 4,800  | 4,800  | 2,160   | 1,440   | 480   | 8,880  | 13,680      | 16,168.8            | 32,337.6        | 240                           | 20,968.8  | 25,048.8  |
| 16            | 250,000 " 270,000 "   | 260                           | 5,200  | 5,200  | 2,340   | 1,560   | 520   | 9,620  | 14,820      | 17,516.2            | 35,032.4        | 260                           | 22,716.2  | 27,136.2  |
| 17            | 270,000 " 290,000 "   | 280                           | 5,600  | 5,600  | 2,520   | 1,680   | 560   | 10,360 | 15,960      | 18,863.6            | 37,727.2        | 280                           | 24,463.6  | 29,223.6  |
| 18            | 290,000 " 310,000 "   | 300                           | 6,000  | 6,000  | 2,700   | 1,800   | 600   | 11,100 | 17,100      | 20,211              | 40,422          | 300                           | 26,211    | 31,311    |
| 19            | 310,000 " 330,000 "   | 320                           | 6,400  | 6,400  | 2,880   | 1,920   | 640   | 11,840 | 18,240      | 21,558.4            | 43,116.8        | 320                           | 27,958.4  | 33,398.4  |
| 20            | 330,000 " 350,000 "   | 340                           | 6,800  | 6,800  | 3,060   | 2,040   | 680   | 12,580 | 19,380      | 22,905.8            | 45,811.6        | 340                           | 29,705.8  | 35,485.8  |
| 21            | 350,000 " 370,000 "   | 360                           | 7,200  | 7,200  | 3,240   | 2,160   | 720   | 13,320 | 20,520      | 24,253.2            | 48,506.4        | 360                           | 31,453.2  | 37,573.2  |
| 22            | 370,000 " 395,000 "   | 380                           | 7,600  | 7,600  | 3,420   | 2,280   | 760   | 14,060 | 21,660      | 25,600.6            | 51,201.2        | 380                           | 33,200.6  | 39,660.6  |
| 23            | 395,000 " 425,000 "   | 410                           | 8,200  | 8,200  | 3,690   | 2,460   | 820   | 15,170 | 23,370      | 27,621.7            | 55,243.4        | 410                           | 35,821.7  | 42,791.7  |
| 24            | 425,000 " 455,000 "   | 440                           | 8,800  | 8,800  | 3,960   | 2,640   | 880   | 16,280 | 25,080      | 29,642.8            | 59,285.6        | 440                           | 38,442.8  | 45,922.8  |
| 25            | 455,000 " 485,000 "   | 470                           | 9,400  | 9,400  | 4,230   | 2,820   | 940   | 17,390 | 26,790      | 31,663.9            | 63,327.8        | 470                           | 41,063.9  | 49,053.9  |
| 26            | 485,000 " 515,000 "   | 500                           | 10,000 | 10,000 | 4,500   | 3,000   | 1,000 | 18,500 | 28,500      | 33,685              | 67,370          | 500                           | 43,685    | 52,185    |
| 27            | 515,000 " 545,000 "   | 530                           | 10,600 | 10,600 | 4,770   | 3,180   | 1,060 | 19,610 | 30,210      | 35,706.1            | 71,412.2        | 530                           | 46,306.1  | 55,316.1  |
| 28            | 545,000 " 575,000 "   | 560                           | 11,200 | 11,200 | 5,040   | 3,360   | 1,120 | 20,720 | 31,920      | 37,727.2            | 75,454.4        | 560                           | 48,927.2  | 58,447.2  |
| 29            | 575,000円以上 605,000円未満 | 590                           | 11,800 | 11,800 | 5,310   | 3,540   | 1,180 | 21,830 | 33,630      | 39,748.3            | 79,496.6        | 590                           | 51,548.3  | 61,578.3  |
| 30            | 605,000円以上            | 620                           | 12,400 | 12,400 | 5,580   | 3,720   | 1,240 | 22,940 | 35,340      | 41,769.4            | 83,538.8        | 620                           | 54,169.4  | 64,709.4  |

※加算標準掛金及び加算特別掛金は、65歳未満の加入員に適用となります。

■被保険者(本人)負担の円未満の端数処理については、事業主と被保険者との間で端数についての特約がない限り、「通貨の単位及び貨幣の発行等に関する法律」第3条により、保険料を給与から控除する場合は、50銭以下は切捨て、50銭超えは切上げとなり、保険料を給与から控除せず事業主に対し直接支払う場合は、50銭未満は切捨て、50銭以上は切上げとなります。

【賞与分】(算出例につきましては裏面をご覧ください。)

| 賞与標準給与額<br>(賞与の控除前総支給額の千円未満切捨て) | 基金へ納付 |       |             | 年金事務所納付             |        |
|---------------------------------|-------|-------|-------------|---------------------|--------|
|                                 | 本人負担  | 事業主負担 | 基金へ納付<br>合計 | 本人・事業主折半<br>厚生年金保険料 | 合計     |
|                                 | ①     | ②     | ①+②合計       | ⑥                   | ⑥×2    |
|                                 | 20    | 20    | 40          | 67.37               | 134.74 |
|                                 | 1000  | 1000  | 1000        | 1000                | 1000   |

| 賞与額<br>(千円未満切捨て) | 合計(基金・年金事務所へ納付) |       |
|------------------|-----------------|-------|
|                  | 本人負担            | 事業主負担 |
|                  | ①+⑥             | ②+⑥合計 |
|                  | 87.37           | 87.37 |
|                  | 1000            | 1000  |

・報酬標準給与月額98,000円(1等級)加入員(男女共通)の「本人負担分」と「事業主負担分」の算出例

平成26年9月1日から適用

**[65歳未満(加算適用)の場合]**

|       |        |          |   |         |             |   |         |             |
|-------|--------|----------|---|---------|-------------|---|---------|-------------|
| 本人負担分 | ①本人負担  | 20       | + | ⑥本人負担   | 67.37       | = | 本人負担①+⑥ | 87.37       |
|       | 基本標準掛金 | 1000     |   | 厚生年金保険料 | 1000        |   | 合計      | 1000        |
|       |        | (1,960円) |   |         | (6,602.26円) |   |         | (8,562.26円) |

  

|        |        |          |   |        |        |   |        |        |   |        |        |   |         |             |   |       |              |
|--------|--------|----------|---|--------|--------|---|--------|--------|---|--------|--------|---|---------|-------------|---|-------|--------------|
| 事業主負担分 | ②事業主負担 | 20       | + | ③事業主負担 | 9      | + | ④事業主負担 | 6      | + | ⑤事業主負担 | 2      | + | ⑥事業主負担  | 67.37       | = | 事業主負担 | 104.37       |
|        | 基本標準掛金 | 1000     |   | 加算標準掛金 | 1000   |   | 加算特別掛金 | 1000   |   | 事務費掛金  | 1000   |   | 厚生年金保険料 | 1000        |   | ②~⑥合計 | 1000         |
|        |        | (1,960円) |   |        | (882円) |   |        | (588円) |   |        | (196円) |   |         | (6,602.26円) |   |       | (10,228.26円) |

**[65歳以上(加算非適用)の場合]**

|       |        |          |   |         |             |   |         |             |
|-------|--------|----------|---|---------|-------------|---|---------|-------------|
| 本人負担分 | ①本人負担  | 20       | + | ⑥本人負担   | 67.37       | = | 本人負担①+⑥ | 87.37       |
|       | 基本標準掛金 | 1000     |   | 厚生年金保険料 | 1000        |   | 合計      | 1000        |
|       |        | (1,960円) |   |         | (6,602.26円) |   |         | (8,562.26円) |

  

|        |        |          |   |        |        |   |         |             |   |           |             |
|--------|--------|----------|---|--------|--------|---|---------|-------------|---|-----------|-------------|
| 事業主負担分 | ②事業主負担 | 20       | + | ⑤事業主負担 | 2      | + | ⑥事業主負担  | 67.37       | = | 事業主負担     | 89.37       |
|        | 基本標準掛金 | 1000     |   | 事務費掛金  | 1000   |   | 厚生年金保険料 | 1000        |   | ②, ⑤, ⑥合計 | 1000        |
|        |        | (1,960円) |   |        | (196円) |   |         | (6,602.26円) |   |           | (8,758.26円) |

・賞与控除前総支給額308,605円の場合の加入員(男女共通)の「本人負担分」と「事業主負担分」の算出例(上限:1ヶ月の支払150万円)

|           |         |   |         |           |
|-----------|---------|---|---------|-----------|
| 賞与控除前総支給額 | 賞与標準給与額 | = | 308,000 | (千円未満切捨て) |
| 308,605   | 308,000 |   |         |           |

  

|       |           |                             |   |              |                                |   |            |                                |
|-------|-----------|-----------------------------|---|--------------|--------------------------------|---|------------|--------------------------------|
| 本人負担分 | ①本人負担基本掛金 | 308,000 × $\frac{20}{1000}$ | + | ⑥本人負担厚生年金保険料 | 308,000 × $\frac{67.37}{1000}$ | = | 本人負担①+⑥ 合計 | 308,000 × $\frac{87.37}{1000}$ |
|       |           | (6,160円)                    |   |              | (20,749.96円)                   |   |            | (26,909.96円)                   |

  

|        |            |                             |   |               |                                |   |             |                                |
|--------|------------|-----------------------------|---|---------------|--------------------------------|---|-------------|--------------------------------|
| 事業主負担分 | ②事業主負担基本掛金 | 308,000 × $\frac{20}{1000}$ | + | ⑥事業主負担厚生年金保険料 | 308,000 × $\frac{67.37}{1000}$ | = | 事業主負担②+⑥ 合計 | 308,000 × $\frac{87.37}{1000}$ |
|        |            | (6,160円)                    |   |               | (20,749.96円)                   |   |             | (26,909.96円)                   |

**65歳以上(加算非適用)の保険料掛金月額表**

(単位:円)

| 報酬標準給与等級 | 報酬標準給与(千円) | 基金へ納付  |        |       |        | 年金事務所納付  |          |           |
|----------|------------|--------|--------|-------|--------|----------|----------|-----------|
|          |            | 本人負担   | 事業主負担  |       |        | 本人・事業主折半 | 合計       |           |
|          |            | 基本標準掛金 | 基本標準掛金 | 事務費掛金 | 合計     | 厚生年金保険料  |          |           |
| ①        | ②          | ⑤      | ②+⑤    | ①~⑤合計 | ⑥      | ⑥×2      |          |           |
| 1        | 98         | 1,960  | 1,960  | 196   | 2,156  | 4,116    | 6,602.26 | 13,204.52 |
| 2        | 104        | 2,080  | 2,080  | 208   | 2,288  | 4,368    | 7,006.48 | 14,012.96 |
| 3        | 110        | 2,200  | 2,200  | 220   | 2,420  | 4,620    | 7,410.7  | 14,821.4  |
| 4        | 118        | 2,360  | 2,360  | 236   | 2,596  | 4,956    | 7,949.66 | 15,899.32 |
| 5        | 126        | 2,520  | 2,520  | 252   | 2,772  | 5,292    | 8,488.62 | 16,977.24 |
| 6        | 134        | 2,680  | 2,680  | 268   | 2,948  | 5,628    | 9,027.58 | 18,055.16 |
| 7        | 142        | 2,840  | 2,840  | 284   | 3,124  | 5,964    | 9,566.54 | 19,133.08 |
| 8        | 150        | 3,000  | 3,000  | 300   | 3,300  | 6,300    | 10,105.5 | 20,211    |
| 9        | 160        | 3,200  | 3,200  | 320   | 3,520  | 6,720    | 10,779.2 | 21,558.4  |
| 10       | 170        | 3,400  | 3,400  | 340   | 3,740  | 7,140    | 11,452.9 | 22,905.8  |
| 11       | 180        | 3,600  | 3,600  | 360   | 3,960  | 7,560    | 12,126.6 | 24,253.2  |
| 12       | 190        | 3,800  | 3,800  | 380   | 4,180  | 7,980    | 12,800.3 | 25,600.6  |
| 13       | 200        | 4,000  | 4,000  | 400   | 4,400  | 8,400    | 13,474   | 26,948    |
| 14       | 220        | 4,400  | 4,400  | 440   | 4,840  | 9,240    | 14,821.4 | 29,642.8  |
| 15       | 240        | 4,800  | 4,800  | 480   | 5,280  | 10,080   | 16,168.8 | 32,337.6  |
| 16       | 260        | 5,200  | 5,200  | 520   | 5,720  | 10,920   | 17,516.2 | 35,032.4  |
| 17       | 280        | 5,600  | 5,600  | 560   | 6,160  | 11,760   | 18,863.6 | 37,727.2  |
| 18       | 300        | 6,000  | 6,000  | 600   | 6,600  | 12,600   | 20,211   | 40,422    |
| 19       | 320        | 6,400  | 6,400  | 640   | 7,040  | 13,440   | 21,558.4 | 43,116.8  |
| 20       | 340        | 6,800  | 6,800  | 680   | 7,480  | 14,280   | 22,905.8 | 45,811.6  |
| 21       | 360        | 7,200  | 7,200  | 720   | 7,920  | 15,120   | 24,253.2 | 48,506.4  |
| 22       | 380        | 7,600  | 7,600  | 760   | 8,360  | 15,960   | 25,600.6 | 51,201.2  |
| 23       | 410        | 8,200  | 8,200  | 820   | 9,020  | 17,220   | 27,621.7 | 55,243.4  |
| 24       | 440        | 8,800  | 8,800  | 880   | 9,680  | 18,480   | 29,642.8 | 59,285.6  |
| 25       | 470        | 9,400  | 9,400  | 940   | 10,340 | 19,740   | 31,663.9 | 63,327.8  |
| 26       | 500        | 10,000 | 10,000 | 1,000 | 11,000 | 21,000   | 33,685   | 67,370    |
| 27       | 530        | 10,600 | 10,600 | 1,060 | 11,660 | 22,260   | 35,706.1 | 71,412.2  |
| 28       | 560        | 11,200 | 11,200 | 1,120 | 12,320 | 23,520   | 37,727.2 | 75,454.4  |
| 29       | 590        | 11,800 | 11,800 | 1,180 | 12,980 | 24,780   | 39,748.3 | 79,496.6  |
| 30       | 620        | 12,400 | 12,400 | 1,240 | 13,640 | 26,040   | 41,769.4 | 83,538.8  |

**産前産後・育児休業中の掛金月額表**

(単位:円)

| 報酬標準給与等級 | 報酬標準給与(千円) | 基金へ納付  |        |       |        |
|----------|------------|--------|--------|-------|--------|
|          |            | 事業主負担  |        |       | 合計     |
|          |            | 加算標準掛金 | 加算特別掛金 | 事務費掛金 |        |
| ③        | ④          | ⑤      | ③+④+⑤  |       |        |
| 1        | 98         | 882    | 588    | 196   | 1,666  |
| 2        | 104        | 936    | 624    | 208   | 1,768  |
| 3        | 110        | 990    | 660    | 220   | 1,870  |
| 4        | 118        | 1,062  | 708    | 236   | 2,006  |
| 5        | 126        | 1,134  | 756    | 252   | 2,142  |
| 6        | 134        | 1,206  | 804    | 268   | 2,278  |
| 7        | 142        | 1,278  | 852    | 284   | 2,414  |
| 8        | 150        | 1,350  | 900    | 300   | 2,550  |
| 9        | 160        | 1,440  | 960    | 320   | 2,720  |
| 10       | 170        | 1,530  | 1,020  | 340   | 2,890  |
| 11       | 180        | 1,620  | 1,080  | 360   | 3,060  |
| 12       | 190        | 1,710  | 1,140  | 380   | 3,230  |
| 13       | 200        | 1,800  | 1,200  | 400   | 3,400  |
| 14       | 220        | 1,980  | 1,320  | 440   | 3,740  |
| 15       | 240        | 2,160  | 1,440  | 480   | 4,080  |
| 16       | 260        | 2,340  | 1,560  | 520   | 4,420  |
| 17       | 280        | 2,520  | 1,680  | 560   | 4,760  |
| 18       | 300        | 2,700  | 1,800  | 600   | 5,100  |
| 19       | 320        | 2,880  | 1,920  | 640   | 5,440  |
| 20       | 340        | 3,060  | 2,040  | 680   | 5,780  |
| 21       | 360        | 3,240  | 2,160  | 720   | 6,120  |
| 22       | 380        | 3,420  | 2,280  | 760   | 6,460  |
| 23       | 410        | 3,690  | 2,460  | 820   | 6,970  |
| 24       | 440        | 3,960  | 2,640  | 880   | 7,480  |
| 25       | 470        | 4,230  | 2,820  | 940   | 7,990  |
| 26       | 500        | 4,500  | 3,000  | 1,000 | 8,500  |
| 27       | 530        | 4,770  | 3,180  | 1,060 | 9,010  |
| 28       | 560        | 5,040  | 3,360  | 1,120 | 9,520  |
| 29       | 590        | 5,310  | 3,540  | 1,180 | 10,030 |
| 30       | 620        | 5,580  | 3,720  | 1,240 | 10,540 |