

# 平成30年度 課税限度額改定による国民健康保険税試算対比表

## 国保税（医療保険分＋後期支援分＋介護保険分）

課税限度額改定の影響 医療分 54万⇒58万

【改定内容】

|     | 医療分  |        |         | 後期支援金分 |        |         | 介護分  |        |         | 医療＋後期＋介護 |        |         |
|-----|------|--------|---------|--------|--------|---------|------|--------|---------|----------|--------|---------|
|     | 所得割  | 均等割    | 限度額     | 所得割    | 均等割    | 限度額     | 所得割  | 均等割    | 限度額     | 所得割      | 均等割    | 限度額     |
| 改定前 | 5.51 | 23,700 | 540,000 | 2.05   | 11,400 | 190,000 | 1.55 | 15,500 | 160,000 | 9.11     | 50,600 | 890,000 |
| 改定後 | 5.51 | 23,700 | 580,000 | 2.05   | 11,400 | 190,000 | 1.55 | 15,500 | 160,000 | 9.11     | 50,600 | 930,000 |
| 増減  | 0.00 | 0      | 40,000  | 0.00   | 0      | 0       | 0.00 | 0      | 0       | 0.00     | 0      | 40,000  |

| 所得金額       | 給与収入<br>(換算) | 1人世帯(介護分1人) |         |        |     | 2人世帯(介護分1人) |         |        |     | 3人世帯(介護分2人) |         |        |     | 4人世帯(介護分2人) |         |        |     |
|------------|--------------|-------------|---------|--------|-----|-------------|---------|--------|-----|-------------|---------|--------|-----|-------------|---------|--------|-----|
|            |              | 改定前         | 改定後     | 増減額    | 率   | 改定前         | 改定後     | 増減額    | 率   | 改定前         | 改定後     | 増減額    | 率   | 改定前         | 改定後     | 増減額    | 率   |
| 330,000    | 980,000      | 15,100      | 15,100  | 0      | 0.0 | 25,600      | 25,600  | 0      | 0.0 | 40,800      | 40,800  | 0      | 0.0 | 51,300      | 51,300  | 0      | 0.0 |
| 575,000    | 1,225,000    | 47,500      | 47,500  | 0      | 0.0 | 65,000      | 65,000  | 0      | 0.0 | 90,300      | 90,300  | 0      | 0.0 | 107,800     | 107,800 | 0      | 0.0 |
| 780,000    | 1,430,000    | 81,300      | 81,300  | 0      | 0.0 | 83,700      | 83,700  | 0      | 0.0 | 109,000     | 109,000 | 0      | 0.0 | 126,500     | 126,500 | 0      | 0.0 |
| 850,000    | 1,500,000    | 97,800      | 97,800  | 0      | 0.0 | 90,100      | 90,100  | 0      | 0.0 | 115,400     | 115,400 | 0      | 0.0 | 132,900     | 132,900 | 0      | 0.0 |
| 1,000,000  | 1,668,000    | 111,500     | 111,500 | 0      | 0.0 | 129,400     | 129,400 | 0      | 0.0 | 129,000     | 129,000 | 0      | 0.0 | 146,600     | 146,600 | 0      | 0.0 |
| 1,030,000  | 1,720,000    | 114,200     | 114,200 | 0      | 0.0 | 132,100     | 132,100 | 0      | 0.0 | 131,800     | 131,800 | 0      | 0.0 | 149,300     | 149,300 | 0      | 0.0 |
| 1,065,000  | 1,776,000    | 117,300     | 117,300 | 0      | 0.0 | 135,400     | 135,400 | 0      | 0.0 | 134,900     | 134,900 | 0      | 0.0 | 152,400     | 152,400 | 0      | 0.0 |
| 1,230,000  | 2,016,000    | 132,400     | 132,400 | 0      | 0.0 | 150,400     | 150,400 | 0      | 0.0 | 190,900     | 190,900 | 0      | 0.0 | 167,500     | 167,500 | 0      | 0.0 |
| 1,350,000  | 2,188,000    | 143,500     | 143,500 | 0      | 0.0 | 174,000     | 174,000 | 0      | 0.0 | 201,800     | 201,800 | 0      | 0.0 | 178,600     | 178,600 | 0      | 0.0 |
| 1,500,000  | 2,400,000    | 157,000     | 157,000 | 0      | 0.0 | 192,100     | 192,100 | 0      | 0.0 | 215,500     | 215,500 | 0      | 0.0 | 243,600     | 243,600 | 0      | 0.0 |
| 1,680,000  | 2,660,000    | 173,400     | 173,400 | 0      | 0.0 | 208,500     | 208,500 | 0      | 0.0 | 231,900     | 231,900 | 0      | 0.0 | 260,000     | 260,000 | 0      | 0.0 |
| 1,730,000  | 2,724,000    | 178,100     | 178,100 | 0      | 0.0 | 213,200     | 213,200 | 0      | 0.0 | 263,800     | 263,800 | 0      | 0.0 | 264,500     | 264,500 | 0      | 0.0 |
| 2,000,000  | 3,116,000    | 202,600     | 202,600 | 0      | 0.0 | 237,700     | 237,700 | 0      | 0.0 | 288,300     | 288,300 | 0      | 0.0 | 289,100     | 289,100 | 0      | 0.0 |
| 2,130,000  | 3,300,000    | 214,500     | 214,500 | 0      | 0.0 | 249,600     | 249,600 | 0      | 0.0 | 300,200     | 300,200 | 0      | 0.0 | 301,000     | 301,000 | 0      | 0.0 |
| 3,000,000  | 4,428,000    | 293,700     | 293,700 | 0      | 0.0 | 328,800     | 328,800 | 0      | 0.0 | 379,400     | 379,400 | 0      | 0.0 | 414,500     | 414,500 | 0      | 0.0 |
| 4,000,000  | 5,676,000    | 384,800     | 384,800 | 0      | 0.0 | 419,900     | 419,900 | 0      | 0.0 | 470,500     | 470,500 | 0      | 0.0 | 505,600     | 505,600 | 0      | 0.0 |
| 5,000,000  | 6,888,889    | 475,900     | 475,900 | 0      | 0.0 | 511,000     | 511,000 | 0      | 0.0 | 561,600     | 561,600 | 0      | 0.0 | 596,700     | 596,700 | 0      | 0.0 |
| 6,000,000  | 8,000,000    | 567,000     | 567,000 | 0      | 0.0 | 602,100     | 602,100 | 0      | 0.0 | 652,700     | 652,700 | 0      | 0.0 | 687,800     | 687,800 | 0      | 0.0 |
| 7,000,000  | 9,111,112    | 658,100     | 658,100 | 0      | 0.0 | 693,200     | 693,200 | 0      | 0.0 | 743,800     | 743,800 | 0      | 0.0 | 778,900     | 778,900 | 0      | 0.0 |
| 8,000,000  | 10,200,000   | 749,200     | 749,200 | 0      | 0.0 | 784,300     | 784,300 | 0      | 0.0 | 833,500     | 833,500 | 0      | 0.0 | 857,200     | 857,200 | 0      | 0.0 |
| 9,000,000  | 11,200,000   | 840,300     | 840,300 | 0      | 0.0 | 864,900     | 864,900 | 0      | 0.0 | 890,000     | 898,800 | 8,800  | 1.0 | 890,000     | 922,500 | 32,500 | 3.7 |
| 10,000,000 | 12,200,000   | 890,000     | 906,500 | 16,500 | 1.9 | 890,000     | 930,000 | 40,000 | 4.5 | 890,000     | 930,000 | 40,000 | 4.5 | 890,000     | 930,000 | 40,000 | 4.5 |
| 11,000,000 | 13,200,000   | 890,000     | 930,000 | 40,000 | 4.5 | 890,000     | 930,000 | 40,000 | 4.5 | 890,000     | 930,000 | 40,000 | 4.5 | 890,000     | 930,000 | 40,000 | 4.5 |
| 12,000,000 | 14,200,000   | 890,000     | 930,000 | 40,000 | 4.5 | 890,000     | 930,000 | 40,000 | 4.5 | 890,000     | 930,000 | 40,000 | 4.5 | 890,000     | 930,000 | 40,000 | 4.5 |
| 13,000,000 | 15,200,000   | 890,000     | 930,000 | 40,000 | 4.5 | 890,000     | 930,000 | 40,000 | 4.5 | 890,000     | 930,000 | 40,000 | 4.5 | 890,000     | 930,000 | 40,000 | 4.5 |

... 今回の限度額改定で影響の出る範囲

... 低所得世帯の減額の範囲