

Income Level	Applicable Persons	Premium
Level 1 *1	Those who receive a livelihood protection allowance or an elderly social welfare pension, and belong to a household in which all members of the household are exempt from paying municipal taxes. The entire household is exempt from local tax and the sum of the amount deducting the income of the annual pension (*3) from the total income of the previous year (*2), and the income of the annual pension taxed is ¥800,000 or less.	Standard amount × 0.5 (0.3) *1
Level 2 *1	The entire household is exempt from local tax and the sum of the amount deducting the income of the annual pension (*3) from the total income of the previous year (*2) and the income of the pension taxed is over 0.8 million yen up to 1.2/million yen or less	Standard amount × 0.75 (0.5) *1
Level 3 *1	Those who are not of Level 1 or Level 2, and all members of the household are exempt from paying municipal taxes.	Standard amount × 0.75 (0.7) *1
Level 4	The insured is exempt from local tax, but another person in the household pays taxes, and the sum of the amount deducting the income of the annual pension (*3) from the total income of the previous year (*2) and the income of the pension tax is ¥800,000 or less.	Standard amount × 0.9
Level 5	The insured is exempt from paying municipal taxes but belongs to a household in which someone must pay municipal taxes, and is not a Level 4.	Standard amount
Level 6	The insured is required to pay municipal taxes and his or her total income of the previous year (*2) is less than ¥1.2 million.	Standard amount × 1.2
Level 7	The insured is required to pay municipal taxes and his or her total income of the previous year (*2) is ¥1.2 million or greater and less than ¥2.1 million.	Standard amount × 1.3
Level 8	The insured is required to pay municipal taxes and his or her total income of the previous year (*2) is ¥2.1 million or greater and less than ¥3.2 million.	Standard amount × 1.5
Level 9	The insured pays municipal taxes and his or her total income of the previous year (*2) is ¥3.2 million or more.	Standard amount × 1.7

*1 Persons with low income may be eligible for premium reductions based on the care insurance law. User payments shown in parentheses indicate the maximum reduction.

*2 (1) The total income amount is the amount that is determined before the basic deduction and personal deduction etc., and after the public pension deduction, deduction of employment income, and deduction of expenses. For persons exempt from taxes at the ward, city, town, village level, and where employment income is included in the total income amount, the employment income the amount from which 100,000 yen is deducted as the deduction amount from the employment income (where deduction for income adjustment is given for a person who has employment income and another income related to retirement income, the amount before the deduction). (Zero where the relevant amount is zero).

Exception during the period from 2021 to 2023:

For persons exempt from taxes at the ward, city, town, village level, and where employment income or income related to retirement income, the total employment income and income related to retirement income is the amount from which 100,000 yen is deducted from the total amount of public pension etc. from the retirement income. (where deduction of income is given for a person who has employment income and retirement income, the amount after the deduction). (Zero where the relevant amount is zero).

(2) Special deduction amount related to long or short term income as noted in the in special taxation measures law (hereafter, (a) – (h)): amount is that deducted from the total income amount minus the special deduction.

- (a) ¥50 million (maximum) where land etc. for expropriation exchange is transferred
- (b) ¥20 million (maximum) where land etc. has been transferred for a specific readjustment project or disaster prevention mass migration promotion project etc.
- (c) ¥15 million (maximum) where land etc. has been transferred for specific residence creation project etc.
- (d) ¥8 million (maximum) where farmland etc. is sold for rationalization of farmlands in possession
- (e) ¥30 million (maximum) where property for residence is transferred
- (f) ¥10 million where specific land is transferred (those which obtained in 2009 or 2010 and held in possession for over five years)
- (g) One million yen (maximum) where low non-use land, etc. is transferred.
- (h) 50 million yen of the maximum limit amount (maximum) where among (a) through (g), two or more items are applied.

*3 Residual amount from which deduction amount of public pension etc. is deducted from the income amount of public pension etc. (zero where the relevant amount is less than zero)