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 from the total income of the previous year (*2), and the income of the annual pension taxed is ¥0.8 million or less.	Standard amoun×0.5 (0.45) *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 and the income of the pension taxed is over ¥0.8 million up to ¥1.2 million or less	Standard amoun×0.75
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 amoun×0.75
Level 4	・The insured is exempt from local tax, but another person in the household pays taxes, and the sum of the amount deducing the income of the annual pension (*3) from the total income of the previous year (*2) and the income of the pension tax is ¥0.8 million or less.	Standard amoun×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 amoun
Level 6	・The insured is required to pay municipal taxes and his or her total income is less than ¥1.2 million.	Standard amoun×1.2
Level 7	・The insured is required to pay municipal taxes and his or her total income of the previous year is ¥1.2 million or greater and less than ¥2.0 million.	Standard amoun×1.3
Level 8	・The insured is required to pay municipal taxes and his or her total income is ¥2.0 million or greater and less than ¥3.0 million.	Standard amoun×1.5
Level 9	・The insured pays municipal taxes and his or her total income (*2) is ¥3.0 million or more.	Standard amoun×1.7

*1 Persons with low income may be eligible for premium reductions based on the care insurance law. (Those falling into Level I after 2015. As for those in Level 2 or 3, the timeframe has not been determined).
   User co-payments shown in parentheses indicate the maximum reduction.
*2 (1)The total income amount is that determined before the basic deduction and personal deduction etc. are made, and after the public pension deduction, deduction of employment income and deduction of necessary expense are made.
   (2) Special deduction amount related to long or short term income as noted in the in special taxation measures law (hereafter, (a) – (g)): 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) ¥50 million of the maximum limit amount (maximum) where among (a) through (f), two or more items are applied.
*3 Residual amount from which deduction amount of public pension etc. is deduced from the income amount of public pension etc. (zero where the relevant amount is less than zero)