

## Revision of Social Insurance Premiums and a New Contribution

### ■ Revision of Social Insurance Premiums

The Japan Health Insurance Association (*Kyokai Kenpo*) has revised its premium rates. The health insurance premium rate for Tokyo decreased from 9.91% to 9.85% as of March 2026, while the nursing care insurance rate increased from 1.59% to 1.62%. In addition, the employment insurance premium rate will be reduced from 1.45% to 1.35% effective April 2026. Rates for other social insurance remain unchanged. The revised rates borne by employers and employees are as follows:

	Effective from	Premium Rates			Ceiling amount (JPY)	
		Employee	Employer	Total	Salary	Bonus
Health Insurance *	Mar 2026	4.925%	4.925%	9.85%	1,390,000	5,730,000 ‡
Nursing Care Insurance	Mar 2026	0.81%	0.81%	1.62%	1,390,000	5,730,000 ‡
Child and Childcare Support Contribution †	Apr 2026	0.115%	0.115%	0.23%	1,390,000	5,730,000 ‡
Welfare Pension Insurance	unchanged	9.15%	9.15%	18.3%	650,000	1,500,000 ‡
Children's Welfare Fund	unchanged	N/A	0.36%	0.36%	650,000	1,500,000 §
Employment Insurance	Apr 2026	0.5%	0.85%	1.35%	N/A	N/A
Workers' Accident Comp. Insurance ¶	unchanged	N/A	0.3%	0.3%	N/A	N/A
<b>Total</b>		<b>15.5%</b>	<b>16.51%</b>	<b>32.01%</b>		

\* Japan Health Insurance Association (*Kyokai Kenpo*) rate for Tokyo. It ranges from 9.21% to 10.55% depending on the prefecture in which the employer is registered. Company-sponsored health insurance associations have their own premium rates.

† New contribution effective April 2026.

‡ Aggregated bonus paid in the fiscal year from April to March.

§ Aggregated bonus paid in a month.

¶ Rate applicable to general office employees. It varies by industry, ranging from 0.25% to 8.8%.

### ■ Child and Childcare Support Contribution (*Kodomo Kosodate Shienkin*)

This is a new social insurance contribution that will be required as of April 2026. It is designed to stabilize the fund for children and child-rearing families as the birthrate declines.

#### 1. Contribution

- Collected through the health insurance system and withheld together with regular health insurance premiums.
- The rate is 0.23% of monthly standard remuneration and is shared equally by employers and employees.
- Contributions are also assessed on bonuses.
- The same exemptions as for health insurance and pension insurance apply during maternity and childcare leave.

#### 2. Support Measures

The fund supports child-related measures such as:

- Enhanced child-care allowances
- Financial support for pregnant women
- Financial support for child-care leave
- Extra compensation for employees whose work hours are reduced for child-rearing
- Making nursery care available to all children