

**Notification of National Health Insurance Taxation
for Gamagori City Residents**

☆ What is the National Health Insurance Plan?

The National Health Insurance Plan is a mutual support system in which each participant pays insurance premiums and all the participants are able to receive medical care in case of illness or injury without having to worry about medical expenses.

☆ National Health Insurance Tax

The head of the household is obliged to pay the National Health Insurance tax. Even when the head of the household does not enroll in the National Health Insurance Plan, he/she shall bear tax liability if any family member in the same household is covered under the National Health Insurance Plan.

☆ Taxation

The amount of the National Health Insurance tax is computed according to your income earned for calendar year **2025**, the number of the insured persons and the number of months you have joined the plan.

★ Tax rate and tax limit

	Medical Treatment Portion Person aged between 0 -74 years	Latter-Term Elderly Support Portion Person aged between 0 -74 years	Nursing Care Portion Person aged between 40-64 years	Child Portion Person aged between 0 -74 years
on income basis	(Total income - 430,000 yen) ×8.10%	(Total income - 430,000 yen) ×2.81%	(Total income - 430,000 yen) ×2.27%	(Total income - 430,000 yen) ×0.29%
on per capita basis	26,000 yen per insured person	10,000 yen per insured person	10,000 yen per insured person	1,200 yen per insured person
on per over 18 capita basis	—	—	—	the number of injured person over 18 ×100 yen
on per household/equality basis	22,000 yen per household	8,000 yen per household	6,000 yen per household	800 yen per household
Tax limit	670,000 yen	260,000 yen	170,000 yen	30,000 yen

★ Payment periods (Payment due dates are the last day of each month marked with circles. However, if the due date falls on a Saturday, Sunday or national holiday, the next succeeding business day is considered the due date)

Apr	May	Jun	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
			○	○	○	○	○	○	○	○	○

* In the case of households consisting only of people aged 65 years or more but under 75 years, the National Health Insurance tax may be deducted from pensions (special tax collection). Please inquire for more details.

◎ Tax reduction and exemption

When the household does not reach a certain level of income, the National Health Insurance tax may be reduced or exempted. To apply for the tax reduction or exemption, all of the insured persons in the household are required to have submitted their income declarations.

When an insured person becomes unemployed or needs to receive long-term medical treatment, the person is eligible for the tax reduction or exemption if the situation meets the requirements for the reduction or exemption of the National Health Insurance tax. Please consult with the city hall.

◎ Others

When you withdraw from the National Health Insurance Plan to join another health insurance scheme or for other reasons, please report to the city hall for appropriate procedures within 14 days of occurrence.

◆Inquires◆

Gamagori City Hall Pension Insurance Section, National Health Insurance Tax Desk
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