

人件費単価比較表（時間単価用）

| A. 賞与なし、年4回以上 | | | | | | 健 保 等 級 | B. 賞与1回～3回 | | | | | |
|----------------------|----------------------|--------------------|----------------------|----------------------|--------------------|------------------|----------------------|----------------------|--------------------|----------------------|----------------------|--------------------|
| 法定福利費加算 | | | 加算しない | | | | 法定福利費加算 | | | 加算しない | | |
| 28年度 人件費 単価/1h | 27年度 人件費 単価/1h | 差異 人件費 単価/1h | 28年度 人件費 単価/1h | 27年度 人件費 単価/1h | 差異 人件費 単価/1h | | 28年度 人件費 単価/1h | 27年度 人件費 単価/1h | 差異 人件費 単価/1h | 28年度 人件費 単価/1h | 27年度 人件費 単価/1h | 差異 人件費 単価/1h |
| 420 | 420 | 0 | 340 | 350 | -10 | 1 | 540 | 540 | 0 | 450 | 450 | 0 |
| 480 | 480 | 0 | 400 | 410 | -10 | 2 | 630 | 620 | 10 | 530 | 530 | 0 |
| 550 | 550 | 0 | 460 | 470 | -10 | 3 | 710 | 710 | 0 | 610 | 610 | 0 |
| 610 | 610 | 0 | 520 | 590 | -70 | 4 | 800 | 880 | -80 | 680 | 690 | -10 |
| 670 | 670 | 0 | 580 | 530 | 50 | 5 | 890 | 790 | 100 | 760 | 760 | 0 |
| 720 | 720 | 0 | 620 | 620 | 0 | 6 | 940 | 930 | 10 | 810 | 810 | 0 |
| 760 | 760 | 0 | 650 | 660 | -10 | 7 | 990 | 990 | 0 | 860 | 860 | 0 |
| 810 | 810 | 0 | 700 | 710 | -10 | 8 | 1,070 | 1,060 | 10 | 920 | 920 | 0 |
| 870 | 870 | 0 | 750 | 760 | -10 | 9 | 1,140 | 1,130 | 10 | 980 | 980 | 0 |
| 920 | 920 | 0 | 800 | 800 | 0 | 10 | 1,210 | 1,200 | 10 | 1,050 | 1,050 | 0 |
| 980 | 980 | 0 | 840 | 850 | -10 | 11 | 1,290 | 1,280 | 10 | 1,110 | 1,110 | 0 |
| 1,040 | 1,040 | 0 | 890 | 900 | -10 | 12 | 1,360 | 1,350 | 10 | 1,170 | 1,170 | 0 |
| 1,100 | 1,100 | 0 | 950 | 960 | -10 | 13 | 1,450 | 1,440 | 10 | 1,250 | 1,250 | 0 |
| 1,170 | 1,170 | 0 | 1,010 | 1,020 | -10 | 14 | 1,540 | 1,530 | 10 | 1,330 | 1,330 | 0 |
| 1,240 | 1,240 | 0 | 1,070 | 1,080 | -10 | 15 | 1,630 | 1,620 | 10 | 1,410 | 1,410 | 0 |
| 1,310 | 1,310 | 0 | 1,130 | 1,140 | -10 | 16 | 1,720 | 1,710 | 10 | 1,480 | 1,490 | -10 |
| 1,380 | 1,380 | 0 | 1,190 | 1,200 | -10 | 17 | 1,810 | 1,800 | 10 | 1,560 | 1,570 | -10 |
| 1,520 | 1,520 | 0 | 1,310 | 1,320 | -10 | 18 | 1,990 | 1,980 | 10 | 1,720 | 1,720 | 0 |
| 1,660 | 1,660 | 0 | 1,430 | 1,450 | -20 | 19 | 2,180 | 2,160 | 20 | 1,880 | 1,880 | 0 |
| 1,800 | 1,800 | 0 | 1,550 | 1,570 | -20 | 20 | 2,360 | 2,340 | 20 | 2,030 | 2,040 | -10 |
| 1,940 | 1,940 | 0 | 1,670 | 1,690 | -20 | 21 | 2,540 | 2,520 | 20 | 2,190 | 2,190 | 0 |
| 2,080 | 2,080 | 0 | 1,790 | 1,810 | -20 | 22 | 2,720 | 2,700 | 20 | 2,350 | 2,350 | 0 |
| 2,210 | 2,210 | 0 | 1,910 | 1,930 | -20 | 23 | 2,900 | 2,880 | 20 | 2,500 | 2,510 | -10 |
| 2,350 | 2,350 | 0 | 2,030 | 2,050 | -20 | 24 | 3,080 | 3,060 | 20 | 2,660 | 2,670 | -10 |
| 2,490 | 2,490 | 0 | 2,150 | 2,170 | -20 | 25 | 3,270 | 3,240 | 30 | 2,820 | 2,820 | 0 |
| 2,630 | 2,630 | 0 | 2,270 | 2,290 | -20 | 26 | 3,450 | 3,420 | 30 | 2,970 | 2,980 | -10 |
| 2,840 | 2,840 | 0 | 2,450 | 2,470 | -20 | 27 | 3,720 | 3,690 | 30 | 3,210 | 3,220 | -10 |
| 3,050 | 3,050 | 0 | 2,630 | 2,650 | -20 | 28 | 3,990 | 3,960 | 30 | 3,440 | 3,450 | -10 |
| 3,250 | 3,260 | -10 | 2,810 | 2,830 | -20 | 29 | 4,250 | 4,230 | 20 | 3,680 | 3,690 | -10 |
| 3,460 | 3,460 | 0 | 2,990 | 3,020 | -30 | 30 | 4,520 | 4,490 | 30 | 3,910 | 3,920 | -10 |
| 3,670 | 3,670 | 0 | 3,170 | 3,200 | -30 | 31 | 4,790 | 4,760 | 30 | 4,150 | 4,160 | -10 |
| 3,880 | 3,880 | 0 | 3,350 | 3,380 | -30 | 32 | 5,060 | 5,020 | 40 | 4,390 | 4,390 | 0 |
| 4,090 | 4,090 | 0 | 3,530 | 3,560 | -30 | 33 | 5,320 | 5,290 | 30 | 4,620 | 4,630 | -10 |
| 4,300 | 4,300 | 0 | 3,710 | 3,740 | -30 | 34 | 5,590 | 5,560 | 30 | 4,860 | 4,870 | -10 |
| 4,490 | 4,490 | 0 | 3,880 | 3,920 | -40 | 35 | 5,840 | 5,810 | 30 | 5,090 | 5,100 | -10 |
| 4,680 | 4,680 | 0 | 4,060 | 4,100 | -40 | 36 | 6,090 | 6,060 | 30 | 5,330 | 5,340 | -10 |
| 4,870 | 4,880 | -10 | 4,240 | 4,290 | -50 | 37 | 6,350 | 6,310 | 40 | 5,560 | 5,570 | -10 |
| 5,130 | 5,130 | 0 | 4,480 | 4,530 | -50 | 38 | 6,680 | 6,640 | 40 | 5,870 | 5,890 | -20 |
| 5,380 | 5,390 | -10 | 4,720 | 4,770 | -50 | 39 | 7,020 | 6,980 | 40 | 6,190 | 6,200 | -10 |
| 5,640 | 5,650 | -10 | 4,960 | 5,010 | -50 | 40 | 7,350 | 7,310 | 40 | 6,500 | 6,510 | -10 |
| 5,960 | 5,970 | -10 | 5,260 | 5,310 | -50 | 41 | 7,770 | 7,730 | 40 | 6,890 | 6,910 | -20 |
| 6,280 | 6,290 | -10 | 5,560 | 5,610 | -50 | 42 | 8,190 | 8,150 | 40 | 7,290 | 7,300 | -10 |
| 6,600 | 6,620 | -20 | 5,860 | 5,920 | -60 | 43 | 8,610 | 8,570 | 40 | 7,680 | 7,690 | -10 |
| 6,920 | 6,940 | -20 | 6,160 | 6,220 | -60 | 44 | 9,030 | 8,990 | 40 | 8,070 | 8,090 | -20 |
| 7,300 | 7,320 | -20 | 6,520 | 6,580 | -60 | 45 | 9,530 | 9,490 | 40 | 8,540 | 8,560 | -20 |
| 7,680 | 7,710 | -30 | 6,880 | 6,940 | -60 | 46 | 10,030 | 10,000 | 30 | 9,010 | 9,030 | -20 |
| 8,070 | 8,100 | -30 | 7,240 | 7,310 | -70 | 47 | 10,530 | 10,500 | 30 | 9,480 | 9,500 | -20 |
| 8,450 | | 8,450 | 7,600 | | 7,600 | 48 | 11,040 | | 11,040 | 9,950 | | 9,950 |
| 8,830 | | 8,830 | 7,950 | | 7,950 | 49 | 11,540 | | 11,540 | 10,420 | | 10,420 |
| 9,220 | | 9,220 | 8,310 | | 8,310 | 50 | 12,040 | | 12,040 | 10,890 | | 10,890 |

人件費単価比較表（専従者用）

| A. 賞与なし、年4回以上 | | | | | | 健 保 等 級 | B. 賞与1回～3回 | | | | | |
|---------------|--------------|--------------|--------------|--------------|--------------|------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 法定福利費加算 | | | 加算しない | | | | 法定福利費加算 | | | 加算しない | | |
| 28年度 | 27年度 | 差異 | 28年度 | 27年度 | 差異 | | 28年度 | 27年度 | 差異 | 28年度 | 27年度 | 差異 |
| 人件費 単価/月額 | 人件費 単価/月額 | 人件費 単価/月額 | 人件費 単価/月額 | 人件費 単価/月額 | 人件費 単価/月額 | | 人件費 単価/月額 | 人件費 単価/月額 | 人件費 単価/月額 | 人件費 単価/月額 | 人件費 単価/月額 | 人件費 単価/月額 |
| 70,840 | 69,840 | 1,000 | 58,000 | 58,000 | 0 | 1 | 91,680 | 89,820 | 1,860 | 75,980 | 75,400 | 580 |
| 81,530 | 80,510 | 1,020 | 68,000 | 68,000 | 0 | 2 | 105,960 | 103,930 | 2,030 | 89,080 | 88,400 | 680 |
| 92,210 | 91,170 | 1,040 | 78,000 | 78,000 | 0 | 3 | 120,230 | 118,030 | 2,200 | 102,180 | 101,400 | 780 |
| 102,890 | 101,830 | 1,060 | 88,000 | 88,000 | 0 | 4 | 134,510 | 132,140 | 2,370 | 115,280 | 114,400 | 880 |
| 113,580 | 112,500 | 1,080 | 98,000 | 98,000 | 0 | 5 | 148,790 | 146,250 | 2,540 | 128,380 | 127,400 | 980 |
| 120,530 | 119,390 | 1,140 | 104,000 | 104,000 | 0 | 6 | 157,900 | 155,200 | 2,700 | 136,240 | 135,200 | 1,040 |
| 127,490 | 126,280 | 1,210 | 110,000 | 110,000 | 0 | 7 | 167,010 | 164,160 | 2,850 | 144,100 | 143,000 | 1,100 |
| 136,760 | 135,460 | 1,300 | 118,000 | 118,000 | 0 | 8 | 179,150 | 176,100 | 3,050 | 154,580 | 153,400 | 1,180 |
| 146,030 | 144,640 | 1,390 | 126,000 | 126,000 | 0 | 9 | 191,300 | 188,040 | 3,260 | 165,060 | 163,800 | 1,260 |
| 155,300 | 153,830 | 1,470 | 134,000 | 134,000 | 0 | 10 | 203,450 | 199,980 | 3,470 | 175,540 | 174,200 | 1,340 |
| 164,570 | 163,010 | 1,560 | 142,000 | 142,000 | 0 | 11 | 215,590 | 211,920 | 3,670 | 186,020 | 184,600 | 1,420 |
| 173,850 | 172,200 | 1,650 | 150,000 | 150,000 | 0 | 12 | 227,740 | 223,860 | 3,880 | 196,500 | 195,000 | 1,500 |
| 185,440 | 183,680 | 1,760 | 160,000 | 160,000 | 0 | 13 | 242,920 | 238,780 | 4,140 | 209,600 | 208,000 | 1,600 |
| 197,030 | 195,160 | 1,870 | 170,000 | 170,000 | 0 | 14 | 258,100 | 253,700 | 4,400 | 222,700 | 221,000 | 1,700 |
| 208,620 | 206,640 | 1,980 | 180,000 | 180,000 | 0 | 15 | 273,290 | 268,630 | 4,660 | 235,800 | 234,000 | 1,800 |
| 220,210 | 218,120 | 2,090 | 190,000 | 190,000 | 0 | 16 | 288,470 | 283,550 | 4,920 | 248,900 | 247,000 | 1,900 |
| 231,800 | 229,600 | 2,200 | 200,000 | 200,000 | 0 | 17 | 303,650 | 298,480 | 5,170 | 262,000 | 260,000 | 2,000 |
| 254,980 | 252,560 | 2,420 | 220,000 | 220,000 | 0 | 18 | 334,020 | 328,320 | 5,700 | 288,200 | 286,000 | 2,200 |
| 278,160 | 275,520 | 2,640 | 240,000 | 240,000 | 0 | 19 | 364,380 | 358,170 | 6,210 | 314,400 | 312,000 | 2,400 |
| 301,340 | 298,480 | 2,860 | 260,000 | 260,000 | 0 | 20 | 394,750 | 388,020 | 6,730 | 340,600 | 338,000 | 2,600 |
| 324,520 | 321,440 | 3,080 | 280,000 | 280,000 | 0 | 21 | 425,120 | 417,870 | 7,250 | 366,800 | 364,000 | 2,800 |
| 347,700 | 344,400 | 3,300 | 300,000 | 300,000 | 0 | 22 | 455,480 | 447,720 | 7,760 | 393,000 | 390,000 | 3,000 |
| 370,880 | 367,360 | 3,520 | 320,000 | 320,000 | 0 | 23 | 485,850 | 477,560 | 8,290 | 419,200 | 416,000 | 3,200 |
| 394,060 | 390,320 | 3,740 | 340,000 | 340,000 | 0 | 24 | 516,210 | 507,410 | 8,800 | 445,400 | 442,000 | 3,400 |
| 417,240 | 413,280 | 3,960 | 360,000 | 360,000 | 0 | 25 | 546,580 | 537,260 | 9,320 | 471,600 | 468,000 | 3,600 |
| 440,420 | 436,240 | 4,180 | 380,000 | 380,000 | 0 | 26 | 576,950 | 567,110 | 9,840 | 497,800 | 494,000 | 3,800 |
| 475,190 | 470,680 | 4,510 | 410,000 | 410,000 | 0 | 27 | 622,300 | 611,880 | 10,420 | 537,100 | 533,000 | 4,100 |
| 509,960 | 505,120 | 4,840 | 440,000 | 440,000 | 0 | 28 | 667,010 | 656,080 | 10,930 | 576,400 | 572,000 | 4,400 |
| 544,730 | 539,560 | 5,170 | 470,000 | 470,000 | 0 | 29 | 711,720 | 700,120 | 11,600 | 615,700 | 611,000 | 4,700 |
| 579,500 | 574,000 | 5,500 | 500,000 | 500,000 | 0 | 30 | 756,420 | 744,160 | 12,260 | 655,000 | 650,000 | 5,000 |
| 614,270 | 608,440 | 5,830 | 530,000 | 530,000 | 0 | 31 | 801,130 | 788,190 | 12,940 | 694,300 | 689,000 | 5,300 |
| 649,040 | 642,880 | 6,160 | 560,000 | 560,000 | 0 | 32 | 845,830 | 832,230 | 13,600 | 733,600 | 728,000 | 5,600 |
| 683,810 | 677,320 | 6,490 | 590,000 | 590,000 | 0 | 33 | 890,540 | 876,270 | 14,270 | 772,900 | 767,000 | 5,900 |
| 718,580 | 711,760 | 6,820 | 620,000 | 620,000 | 0 | 34 | 935,240 | 920,310 | 14,930 | 812,200 | 806,000 | 6,200 |
| 750,630 | 743,750 | 6,880 | 650,000 | 650,000 | 0 | 35 | 977,230 | 961,900 | 15,330 | 851,500 | 845,000 | 6,500 |
| 782,680 | 775,740 | 6,940 | 680,000 | 680,000 | 0 | 36 | 1,019,220 | 1,003,490 | 15,730 | 890,800 | 884,000 | 6,800 |
| 814,730 | 807,730 | 7,000 | 710,000 | 710,000 | 0 | 37 | 1,061,200 | 1,045,080 | 16,120 | 930,100 | 923,000 | 7,100 |
| 857,460 | 850,390 | 7,070 | 750,000 | 750,000 | 0 | 38 | 1,117,190 | 1,100,530 | 16,660 | 982,500 | 975,000 | 7,500 |
| 900,200 | 893,040 | 7,160 | 790,000 | 790,000 | 0 | 39 | 1,173,170 | 1,155,980 | 17,190 | 1,034,900 | 1,027,000 | 7,900 |
| 942,930 | 935,700 | 7,230 | 830,000 | 830,000 | 0 | 40 | 1,229,150 | 1,211,440 | 17,710 | 1,087,300 | 1,079,000 | 8,300 |
| 996,350 | 989,020 | 7,330 | 880,000 | 880,000 | 0 | 41 | 1,299,130 | 1,280,750 | 18,380 | 1,152,800 | 1,144,000 | 8,800 |
| 1,049,770 | 1,042,340 | 7,430 | 930,000 | 930,000 | 0 | 42 | 1,369,100 | 1,350,070 | 19,030 | 1,218,300 | 1,209,000 | 9,300 |
| 1,103,180 | 1,095,660 | 7,520 | 980,000 | 980,000 | 0 | 43 | 1,439,080 | 1,419,390 | 19,690 | 1,283,800 | 1,274,000 | 9,800 |
| 1,156,600 | 1,148,980 | 7,620 | 1,030,000 | 1,030,000 | 0 | 44 | 1,509,060 | 1,488,700 | 20,360 | 1,349,300 | 1,339,000 | 10,300 |
| 1,220,700 | 1,212,970 | 7,730 | 1,090,000 | 1,090,000 | 0 | 45 | 1,593,030 | 1,571,880 | 21,150 | 1,427,900 | 1,417,000 | 10,900 |
| 1,284,810 | 1,276,950 | 7,860 | 1,150,000 | 1,150,000 | 0 | 46 | 1,677,010 | 1,655,060 | 21,950 | 1,506,500 | 1,495,000 | 11,500 |
| 1,348,910 | 1,340,940 | 7,970 | 1,210,000 | 1,210,000 | 0 | 47 | 1,760,980 | 1,738,240 | 22,740 | 1,585,100 | 1,573,000 | 12,100 |
| 1,413,010 | | 1,413,010 | 1,270,000 | | 1,270,000 | 48 | 1,844,950 | | 1,844,950 | 1,663,700 | | 1,663,700 |
| 1,477,110 | | 1,477,110 | 1,330,000 | | 1,330,000 | 49 | 1,928,930 | | 1,928,930 | 1,742,300 | | 1,742,300 |
| 1,541,210 | | 1,541,210 | 1,390,000 | | 1,390,000 | 50 | 2,012,900 | | 2,012,900 | 1,820,900 | | 1,820,900 |