

## 労 災 保 険 率 表

(単位：1/1,000)

(平成30年4月1日施行)

| 事業の種類の分類         | 業種<br>番号       | 事業の種類                                                        | 労災保険率 |
|------------------|----------------|--------------------------------------------------------------|-------|
| 林業               | 02<br>又は<br>03 | 林業                                                           | 60    |
| 漁業               | 11             | 海面漁業（定置網漁業又は海面魚類養殖業を除く。）                                     | 18    |
|                  | 12             | 定置網漁業又は海面魚類養殖業                                               | 38    |
| 鉱業               | 21             | 金属鉱業、非金属鉱業（石灰石鉱業又はドロマイト鉱業を除く。）又は石炭鉱業                         | 88    |
|                  | 23             | 石灰石鉱業又はドロマイト鉱業                                               | 16    |
|                  | 24             | 原油又は天然ガス鉱業                                                   | 2.5   |
|                  | 25             | 採石業                                                          | 49    |
|                  | 26             | その他の鉱業                                                       | 26    |
| 建設事業             | 31             | 水力発電施設、ずい道等新設事業                                              | 62    |
|                  | 32             | 道路新設事業                                                       | 11    |
|                  | 33             | 舗装工事                                                         | 9     |
|                  | 34             | 鉄道又は軌道新設事業                                                   | 9     |
|                  | 35             | 建築事業（既設建築物設備工事業を除く。）                                         | 9.5   |
|                  | 38             | 既設建築物設備工事業                                                   | 12    |
|                  | 36             | 機械装置の組立て又は据付けの事業                                             | 6.5   |
|                  | 37             | その他の建設事業                                                     | 15    |
| 製造業              | 41             | 食料品製造業                                                       | 6     |
|                  | 42             | 繊維工業又は繊維製品製造業                                                | 4     |
|                  | 44             | 木材又は木製品製造業                                                   | 14    |
|                  | 45             | パルプ又は紙製造業                                                    | 6.5   |
|                  | 46             | 印刷又は製本業                                                      | 3.5   |
|                  | 47             | 化学工業                                                         | 4.5   |
|                  | 48             | ガラス又はセメント製造業                                                 | 6     |
|                  | 66             | コンクリート製造業                                                    | 13    |
|                  | 62             | 陶磁器製品製造業                                                     | 18    |
|                  | 49             | その他の窯業又は土石製品製造業                                              | 26    |
|                  | 50             | 金属精錬業（非鉄金属精錬業を除く。）                                           | 6.5   |
|                  | 51             | 非鉄金属精錬業                                                      | 7     |
|                  | 52             | 金属材料品製造業（鋳物業を除く。）                                            | 5.5   |
|                  | 53             | 鋳物業                                                          | 16    |
|                  | 54             | 金属製品製造業又は金属加工業（洋食器、刃物、手工具又は一般金物製造業及びめっき業を除く。）                | 10    |
|                  | 63             | 洋食器、刃物、手工具又は一般金物製造業（めっき業を除く。）                                | 6.5   |
|                  | 55             | めっき業                                                         | 7     |
|                  | 56             | 機械器具製造業（電気機械器具製造業、輸送用機械器具製造業、船舶製造又は修理業及び計量器、光学機械、時計等製造業を除く。） | 5     |
|                  | 57             | 電気機械器具製造業                                                    | 2.5   |
|                  | 58             | 輸送用機械器具製造業（船舶製造又は修理業を除く。）                                    | 4     |
|                  | 59             | 船舶製造又は修理業                                                    | 23    |
|                  | 60             | 計量器、光学機械、時計等製造業（電気機械器具製造業を除く。）                               | 2.5   |
|                  | 64             | 貴金属製品、装身具、皮革製品等製造業                                           | 3.5   |
|                  | 61             | その他の製造業                                                      | 6.5   |
| 運輸業              | 71             | 交通運輸事業                                                       | 4     |
|                  | 72             | 貨物取扱事業（港湾貨物取扱事業及び港湾荷役業を除く。）                                  | 9     |
|                  | 73             | 港湾貨物取扱事業（港湾荷役業を除く。）                                          | 9     |
|                  | 74             | 港湾荷役業                                                        | 13    |
| 電気、ガス、水道又は熱供給の事業 | 81             | 電気、ガス、水道又は熱供給の事業                                             | 3     |
| その他の事業           | 95             | 農業又は海面漁業以外の漁業                                                | 13    |
|                  | 91             | 清掃、火葬又はと畜の事業                                                 | 13    |
|                  | 93             | ビルメンテナンス業                                                    | 5.5   |
|                  | 96             | 倉庫業、警備業、消毒又は害虫駆除の事業又はゴルフ場の事業                                 | 6.5   |
|                  | 97             | 通信業、放送業、新聞業又は出版業                                             | 2.5   |
|                  | 98             | 卸売業・小売業、飲食店又は宿泊業                                             | 3     |
|                  | 99             | 金融業、保険業又は不動産業                                                | 2.5   |
|                  | 94             | その他の各種事業                                                     | 3     |
|                  | 90             | 船舶所有者の事業                                                     | 47    |

## Ⅱ予算に関する情報

○ 令和3年度(当初)予算(労働保険特別会計労災勘定)

・歳入歳出予算の概要

(単位:百万円)

| 歳入       |           | 歳出                     |           |
|----------|-----------|------------------------|-----------|
| 保険収入     | 1,042,128 | 労働安全衛生対策費              | 29,083    |
| 他勘定より受入  | 850,789   | 保険給付費                  | 773,432   |
| 一般会計より受入 | 8         | 職務上年金給付費年金特別会計へ繰入      | 6,466     |
| 未経過保険料受入 | 22,498    | 職務上年金給付費等交付金           | 5,315     |
| 支払備金受入   | 168,831   | 社会復帰促進等事業費             | 139,991   |
| 運用収入     | 105,663   | 独立行政法人労働者健康安全機構運営費     | 12,022    |
| 雑収入      | 20,956    | 独立行政法人労働者健康安全機構施設整備費   | 1,317     |
|          |           | 仕事生活調和推進費              | 11,959    |
|          |           | 中小企業退職金共済等事業費          | 1,641     |
|          |           | 独立行政法人労働政策研究・研修機構運営費   | 106       |
|          |           | 独立行政法人労働政策研究・研修機構施設整備費 | 93        |
|          |           | 個別労働紛争対策費              | 2,172     |
|          |           | 業務取扱費                  | 63,625    |
|          |           | 施設整備費                  | 1,314     |
|          |           | 保険料返還金等徴収勘定へ繰入         | 37,674    |
|          |           | 予備費                    | 6,400     |
| 合計       | 1,168,749 | 合計                     | 1,092,618 |

※百万円未満を切り捨てて計算しているため、合計が一致しないことがある。

・一般会計からの繰入金の額及び繰入れの理由

(一般会計からの繰入金の額) ..... 8百万円

(繰入れの理由)

労働者災害補償保険法においては、労働基準法上の使用者の災害補償責任の限度を超える補償を行っていることを踏まえ、費用の一部を国が補助することとしています。

・借入金等(借入金並びに公債及び証券の発行収入金)の額及び借入金等を必要とする理由

令和元年度末での借入金残高はなく、令和3年度予算においても、借入金を計上していません。

・その他参考となるべき事項

保険料は全額事業主負担ですが、その額は賃金総額に保険料率(事業の種類毎に、災害率に応じて2.5/1,000～88/1,000)を乗じて算定されます。

## 資料2

## 労災保険経済概況

(単位:億円)

| 区 分                | 平成30年度<br>(決算) | 令和元年度<br>(決算) | 令和2年度<br>(決算) | 令和3年度<br>(予算) | 令和4年度<br>(要求) |
|--------------------|----------------|---------------|---------------|---------------|---------------|
| ① 収 入              | 11,705         | 12,036        | 12,332        | 11,687        | 11,789        |
| うち 保 険 料 収 納 額     | 8,249          | 8,621         | 8,972         | 8,502         | 8,609         |
| うち 利 子 収 入         | 1,256          | 1,203         | 1,118         | 1,057         | 1,012         |
| うち 前年度より受入(支払備金等)  | 1,989          | 1,977         | 2,000         | 1,913         | 1,939         |
| ② 支 出              | 12,151         | 12,467        | 12,253        | 12,866        | 12,880        |
| うち 保 険 給 付 費 等     | 8,396          | 8,496         | 8,243         | 8,738         | 8,783         |
| うち 社会復帰促進等事業費      | 662            | 802           | 907           | 981           | 941           |
| うち 翌年度への繰越額(支払備金等) | 1,977          | 2,000         | 1,933         | 1,939         | 1,939         |
| 決 算 上 の 収 支        | △ 446          | △ 431         | 79            | △ 1,178       | △ 1,091       |
| 積 立 金 累 計 額        | 78,670         | 78,239        | 78,318        | 77,140        | 76,050        |

注) 1 労災保険の積立金は、既裁定の労災年金受給者への将来の年金給付費用(確定的債務)に充てる原資として積み立てているものである。

2 令和3年度(予算)及び令和4年度(要求)の「②支出 うち翌年度への繰越額(支払備金等)」については、各年度の決算終了後に確定するため、現時点  
令和4年度(要求)における「①収入 うち前年度より受入(支払備金等)」と同額となると仮定して当該金額を計上している。

3 計数はそれぞれ四捨五入によっているので、端数においては合計と一致していないものがある。

厚生労働省

令和3年度第2回 社会復帰促進等事業に関する

別紙3

検討会(令和3年10月7日)資料2



# 雇用保険料及び国庫負担の推移

| 失業保険  |       | 雇用保険  |       |       |       |       |       |       |       |       |       |       |      |      |       |       |       |       |       |       |       |       |       |       |       | (令2～令3) |  |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------|--|
| (昭22) | (昭24) | (昭27) | (昭34) | (昭35) | (昭45) | (昭50) | (昭53) | (昭54) | (昭56) | (昭57) | (昭61) | (昭63) | (平4) | (平5) | (平10) | (平13) | (平14) | (平15) | (平19) | (平21) | (平22) | (平23) | (平24) | (平27) | (平28) | (平29)   |  |
|       |       |       |       |       |       |       |       |       |       |       |       |       |      |      |       |       |       |       |       |       |       |       |       |       |       |         |  |
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|       |       |       |       |       |       |       |       |       |       |       |       |       |      |      |       |       |       |       |       |       |       |       |       |       |       |         |  |
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(注1) 農林水産業、清酒製造業及び建設業の失業等給付保険料率については労使双方1/1000ずつの上乗せがあり、また、建設業の二事業保険料率については、1/1000の上乗せがある。

(注2) 平成15年度法改正により、失業等給付の保険料率が16/1000とされたが、法律の附則により平成15年度及び16年度は暫定的に14/1000とされた。

(注3) 平成4年度～平成12年度、平成19年度～の国庫負担は、「当分の間」の措置として、本来の国庫負担の所要額に一定の率(H4年度0.9、H5～9年度0.8、H10～12年度0.56、H19年度～0.55)を乗じて得た額とされた。

(注4) 平成21年度の1年間に限り暫定的に引下げ。

(注5) 平成21年度二次補正において、3500億円を追加投入。

(注6) 平成23年度法改正により、失業等給付に係る法定の保険料率を平成24年度より14/1000に引き下げることとされた。また、国庫負担については、引き続き検討を行い、できるだけ速やかに、安定した財源を確保した上で暫定措置を廃止するものとされた。

(注7) 平成28年8月2日「未来への投資を実現する経済対策」を踏まえ、3年(平成29年度から令和元年度まで)、時限的に引き下げる。

(注8) 育児休業給付について収支を失業等給付と区分し、育児休業給付の保険料率を4/1000に設定。

また、令和元年6月21日「経済財政運営と改革の基本方針2019」を踏まえ、失業等給付に係る保険料率及び国庫負担率の引下げを2年(令和2年度及び令和3年度)に限り継続。

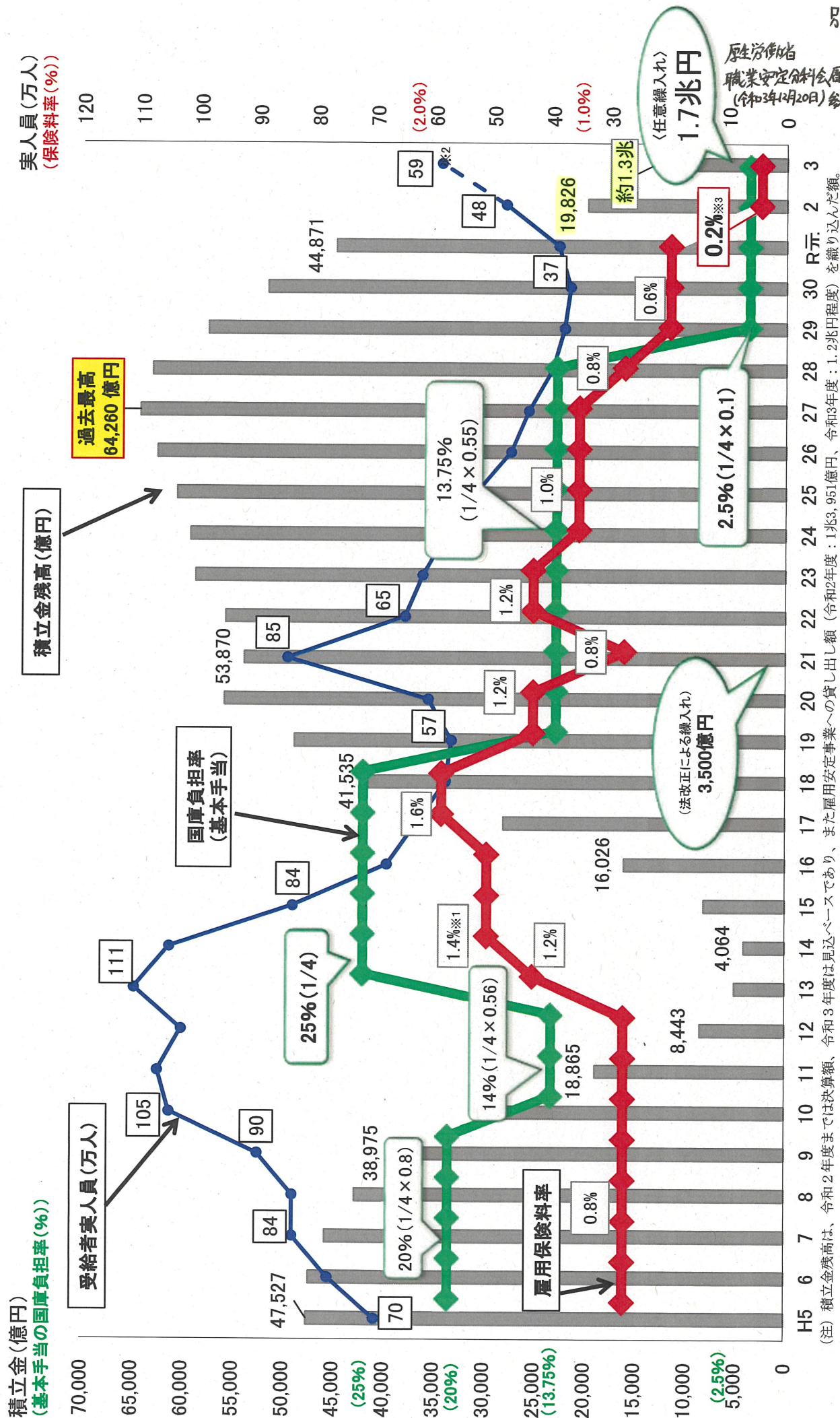
(保険料率: 令和2年度は2/1000、国庫負担率: 本来の国庫負担の所要額に0.1を乗じて得た額)

厚生労働省  
職業安定分科会雇用保険部会(第154回)

別紙4  
資料4-5 抜粋

(令和2年7月8日)

**失業等給付に係る雇保料、料、庫負担及受給者実人員及び積立金の推移**



別紙5  
雇用部会(第13回)  
参考資料25枚



# 近年の雇用保険料率と国庫負担割合の変遷と考え方

|              | H19年度～               | H21年度            | H22年度～               | H24年度～               | H28年度               | H29年度～                       | R2～R3年度                                    |
|--------------|----------------------|------------------|----------------------|----------------------|---------------------|------------------------------|--------------------------------------------|
| 保険料率<br>【本則】 | 12/1000<br>【16/1000】 | 8/1000<br>※法改正時限 | 12/1000<br>【16/1000】 | 10/1000<br>【14/1000】 | 8/1000<br>【12/1000】 | 6/1000<br>【10/1000】          | 2/1000<br>【6/1000】<br>※育休給付<br>(4/1000)を区分 |
| 国庫負担割合       | (当分の間)<br>本則の55%     |                  |                      |                      |                     | (H29～R3年度<br>までの間)<br>本則の10% |                                            |

(H19年改正時 部会報告抜粋)

雇用保険制度の前身である失業保険法時代より国庫も失業等給付に係る費用の一部を負担しているのは、雇用保険制度における最も主たる保険事故である失業は、政府の経済政策、雇用対策と無縁ではなく、政府もその責任の一端を担うべきであるとの考え方によるものである。このような経緯や雇用保険の被保険者等の期待等を勘案すると、失業等給付に係る国庫負担の制度を全廃することは、国の雇用対策に係る責任放棄につながり、適当ではない。

ただし、行政改革推進法の趣旨を踏まえ、かつ、雇用保険財政の状況や従前実施した国庫負担の縮減方法等にかんがみ、雇用保険制度の安定的運営を確保できることを前提に、(中略)以下のような措置を取ることやむを得ないものと考ええる。

② 当分の間、国庫負担を本来の負担額の55%に引き下げることにする。

(H28年改正時 部会報告抜粋)

失業等給付に係る財政収支に関しては近年黒字基調で推しており、(中略)平成26年度末の積立金残高は6兆2,586億円となっている。

そこで、過去10年間(平成17年度から平成26年度まで)の平均的な雇用情勢(受給者実人員約61万人)を想定すると、その場合に収支が概ね均衡となる雇用保険料率は12/1000程度となる。

(中略)弾力条項を発動して8/1000に引き下げたケースを想定して試算を行った場合、平均的な雇用情勢を前提とすると、引き続き雇用保険財政の安定的な運営が確保できることが窺える。

(H29年改正時 部会報告抜粋)

(保険料率)

引き続き雇用情勢の改善が進み、平成27年度末の積立金残高が6兆4,260億円となり、必要な水準の目安である弾力倍率2を大きく上回るようになっていることから、安定的な運営が維持されうると見込まれる3年間に限り、雇用保険料率を2/1000引き下げ、労使の負担軽減を行うべきである。

(国庫負担)

過去保険料率とあわせて国庫負担についても一定軽減してきた例があることも踏まえ、(略)経済対策において「アベノミクス」の成果等により、雇用情勢が安定的に推移していること等を踏まえ、雇用保険料や国庫負担の時限的な引下げ等について、(略)平成29年度(2017年度)から実現する」とされていることを考慮し、国庫負担について、3年間に限り、法律上もそれを明記した上で、本来負担すべき額の10%に相当する額とすることやむを得ない。

# 失業等給付関係収支状況

(単位:億円)

|                         | 平成29年度      | 30年度        | 令和元年度       | 2年度                | 3年度<br>収支イメージ(注1)              |
|-------------------------|-------------|-------------|-------------|--------------------|--------------------------------|
| 収 入                     | 10,881      | 11,242      | 11,386      | 4,087              | 2.2兆円                          |
| うち保険料収入                 | 10,587      | 10,879      | 11,099      | 3,809              | 0.4兆円                          |
| うち失業等給付に係る<br>国庫負担金     | 184         | 208         | 230         | 230                | <b>1.8兆円</b>                   |
| 支 出                     | 16,402      | 17,155      | 18,148      | 15,180             | 1.6兆円                          |
| うち失業等給付費                | 14,988      | 15,727      | 16,626      | 13,826             | 1.4兆円                          |
| 差 引 剰 余                 | ▲ 5,521     | ▲ 5,913     | ▲ 6,762     | ▲ 11,094           | 0.6兆円                          |
| 雇用安定事業費へ貸し出し            | —           | —           | —           | ▲ 13,951           | ▲ 1.2兆円                        |
| 積立金残高<br>(雇用安定事業費へ貸出累計) | 57,545<br>— | 51,632<br>— | 44,871<br>— | 19,826<br>(13,951) | <b>1.3兆円</b><br><b>(2.6兆円)</b> |

(注)1. 上記表のうち令和2年度までは決算額(翌年度繰越額含む)、令和3年度は補正予算案と勘定内の予算のやりくりも踏まえた年度末の見込額を計上している。

2. 令和2年度から育児休業給付にかかる収支を区分している。

3. 各年度の積立金残高には、当該年度の決算の結果、翌年度において積立金として積み立てるべき金額が含まれている。

4. 数値は、それぞれ四捨五入している。

厚生労働省  
職業安定科会雇用保険部会  
(第163回)令和3年12月20日  
参考資料2.05抜粋