Smoking is said to cause 20 kinds of diseases such as respiratory diseases and cardiovascular diseases. The World Health Organization emphasizes smoking behavior as a serious risk factor to our health and currently has multiple campaigns. Currently, in developed countries such as the United States and Japan, tobacco price raise and various smoking policies are being implemented. In this paper, we focused on working hours as a factor to raise the risk of smoking. One characteristic of Japan's labor market is that the average annual total working hours per employee is significantly longer than those of other developed countries. Mental stress due to long hours work accumulates and may promote smoking behavior. As a result, there is a possibility that the worker may fall into a vicious circle of impairing health and lowering productivity. Therefore, in this paper, we conducted empirical verification on the influence of working hours on the number of smokes using multiple multiple regression analysis. The data used in this paper are individual data on panel data of "Survey on Health and Retirement" conducted by a research project at the National Social Security and Population Research Institute in 2007-2012. As a result of the analysis, it was confirmed that the increase / decrease in the number of smokers per day is statistically and significantly dependent mainly on "working hours" and "real tobacco prices". Furthermore, as a result of quantitative regression analysis, the relationship between working hours and number of smokers was found to be significant only for smokers with low nicotine dependence, smokers with median nicotine dependence higher than or equal to medium labor I did not rely on length of time. As a result of suppressing smoking, among others. Currently, the direction of working time for workers with low nicotine dependence is one of effective ways as a policy of suppressing smoking, among others. Currently, the direction of working way reforms the government is working on is likely to be effecti