

## ABSTRACT

A polyurethane gel material includes an aliphatic polyisocyanate (A) having an average functionality of 2.3 or more and 3.2 or less, a polyol (B) having an average functionality of 2.0 or more and 2.3 or less, and a plasticizer (C) having an ester group. The aliphatic polyisocyanate (A) contains an isocyanurate derivative of an aliphatic diisocyanate and/or an alcoholic modified isocyanurate derivative of an aliphatic diisocyanate. The polyol (B) contains a polyoxypropylene polyol and/or a polytetramethylene ether glycol. The polyol (B) has an average hydroxyl value of 73 mgKOH/g or more and 200 mgKOH/g or less. A ratio of the plasticizer (C) per 100 parts by mass of the polyol component (B) is 100 parts by mass or more and 500 parts by mass or less.