

ABSTRACT

A buffer material (1) includes a foam layer (3) including a foamed polyurethane (2), and a gel layer (4) disposed on a surface of the foam layer (3) and including a polyurethane gel. The storage modulus (E'_{foam}) of the foam layer (3) at 23°C is 1×10^4 Pa or more and 5×10^6 Pa or less. The storage modulus (E'_{gel}) of the gel layer (4) at 23°C is 1×10^4 Pa or more and 1×10^7 Pa or less. The ratio ($E'_{\text{gel}} / E'_{\text{foam}}$) of the storage modulus (E'_{gel}) of the gel layer (4) at 23°C to the storage modulus (E'_{foam}) of the foam layer (3) at 23°C is 0.1 or more and less than 10.