CLAIMS

1. A soft magnetic alloy for magnetic recording having an atomic ratio 100Fe/(Fe+Co) of 30 to 70, comprising, in at.%, Fe > 20.4 and at least one element selected from the group (A) consisting of Mo and W in an amount of 10% to 30%, the balance being Co and incidental impurities.

2. A sputtering target material using the soft magnetic alloy for magnetic recording according to Claim 1.