What is claimed is:

1. A resist composition generating an acid upon light exposure and having solubility in a developing solution, which is changed by action of an acid, the resist composition comprising:

a base material component (A) having solubility in a developing solution, which is changed by action of an acid; and

a polyethylene glycol having a weight-average molecular weight of 1000 or more,

wherein a content of the polyethylene glycol is 0.8 to 32 parts by mass with respect to 100 parts by mass of the base material component (A), and

a concentration of solid content of the resist composition is 25% by mass or more.

2. The resist composition according to claim 1, further comprising:

an acid generator component (B) generating an acid upon exposure,

wherein the acid generator component (B) contains a compound (B1) including an onium salt.

3. A method of forming a resist pattern, comprising:

a step of forming a resist film on a supporting body using the resist composition according to Claim 1 or 2;

a step of light-exposing the resist film; and

a step of developing the exposed resist film to form a resist pattern.