■ 소득세법 시행령 [별표 2] <개정 2023. 2. 28.>

근로소득 간이세액표(제189조제1항 관련)

1. 이 간이세액표의 해당 세액(제6호의 월급여액별·공제대상가족수별 금액을 말한다)은 「소득세법」에 따른 근로소득공제, 기본공제, 특별소득공제 및 특별세액공제 중 일부, 연금보험료공제, 근로소득세액공제와 해당 세율을 반영하여 계산한 금액임. 이 경우 "특별소득공제 및 특별세액공제 중 일부"는 다음의 계산식에 따라 계산한 금액을 소득공제하여 반영한 것임.

총급여액	공제대상가족의 수가 1명인 경우	공제대상가족의 수가 2명인 경우	공제대상가족의 수가 3명 이상인 경우	
3,000만원 이하	310만원 + 연간 총급여액의 4%	360만원 + 연간 총급여액의 4%	500만원 + 연간 총급여액의 7%	
3,000만원 초과 4,500만원 이하	310만원 + 연간 총급여액의 4% - 연간 총급여액 중 3,000만원을 초과하는 금액의 5%	360만원 + 연간 총급여액의 4% - 연간 총급여액 중 3,000만원을 초과하는 금액의 5%	500만원 + 연간 총급여액의 7% - 연간 총급여액 중 3,000만원을 초과하는 금액의 5%	+ 연간 총급여액 중 4,000만원을 초과하는 금액의 4%
4,500만원 초과 7,000만원 이하	310만원 + 연간 총급여액의 1.5%	360만원 + 연간 총급여액의 2%	500만원 + 연간 총급여액의 5%	
7,000만원 초과 1억 2,000만원 이하	310만원 + 연간 총급여액의 0.5%	360만원 + 연간 총급여액의 1%	500만원 + 연간 총급여액의 3%	

2. 공제대상가족의 수를 산정할 때 본인 및 배우자도 각각 1명으로 보아 계산함.

3. 자녀세액공제 적용 방법

가. 공제대상가족 중 8세 이상 20세 이하 자녀가 있는 경우의 세액은 다음 "나목"의 계산식에 따른 공제대상가족의 수에 해당하는 금액으로 함.

나. 자녀세액공제 적용 시 공제대상가족의 수 = 실제 공제대상가족의 수 + 8세 이상 20세 이하 자녀의 수

< 적용사례 >

1) 공제대상가족의 수가 3명(8세 이상 20세 이하 자녀가 1명)인 경우에는 "4명"의 세액을 적용함.

2) 공제대상가족의 수가 4명(8세 이상 20세 이하 자녀가 2명)인 경우에는 “6명”의 세액을 적용함.

3) 공제대상가족의 수가 5명(8세 이상 20세 이하 자녀가 3명)인 경우에는 “8명”의 세액을 적용함.

4. 공제대상가족의 수가 11명을 초과하는 경우의 세액은 다음 “가목”의 금액에서 “나목”의 금액을 공제한 금액으로 함.

가. 공제대상가족의 수가 11명인 경우의 세액

나. (공제대상가족의 수가 10명인 경우의 세액 - 공제대상가족의 수가 11명인 경우의 세액) × 11명을 초과하는 가족의 수

5. 원천징수의무자가 근로소득에 해당하는 학자금을 지급하는 때에 원천징수하는 소득세의 계산은 해당 학자금을 제외한 월급여액(비과세 제외)을 기준으로 하여 계산할 수 있음.

6. 근로소득 간이세액표

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
이상	미만											
770	775	-	-	-	-	-	-	-	-	-	-	-
775	780	-	-	-	-	-	-	-	-	-	-	-
780	785	-	-	-	-	-	-	-	-	-	-	-
785	790	-	-	-	-	-	-	-	-	-	-	-
790	795	-	-	-	-	-	-	-	-	-	-	-
795	800	-	-	-	-	-	-	-	-	-	-	-
800	805	-	-	-	-	-	-	-	-	-	-	-
805	810	-	-	-	-	-	-	-	-	-	-	-
810	815	-	-	-	-	-	-	-	-	-	-	-
815	820	-	-	-	-	-	-	-	-	-	-	-
820	825	-	-	-	-	-	-	-	-	-	-	-
825	830	-	-	-	-	-	-	-	-	-	-	-
830	835	-	-	-	-	-	-	-	-	-	-	-
835	840	-	-	-	-	-	-	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
840	845	-	-	-	-	-	-	-	-	-	-	-
845	850	-	-	-	-	-	-	-	-	-	-	-
850	855	-	-	-	-	-	-	-	-	-	-	-
855	860	-	-	-	-	-	-	-	-	-	-	-
860	865	-	-	-	-	-	-	-	-	-	-	-
865	870	-	-	-	-	-	-	-	-	-	-	-
870	875	-	-	-	-	-	-	-	-	-	-	-
875	880	-	-	-	-	-	-	-	-	-	-	-
880	885	-	-	-	-	-	-	-	-	-	-	-
885	890	-	-	-	-	-	-	-	-	-	-	-
890	895	-	-	-	-	-	-	-	-	-	-	-
895	900	-	-	-	-	-	-	-	-	-	-	-
900	905	-	-	-	-	-	-	-	-	-	-	-
905	910	-	-	-	-	-	-	-	-	-	-	-
910	915	-	-	-	-	-	-	-	-	-	-	-
915	920	-	-	-	-	-	-	-	-	-	-	-
920	925	-	-	-	-	-	-	-	-	-	-	-
925	930	-	-	-	-	-	-	-	-	-	-	-
930	935	-	-	-	-	-	-	-	-	-	-	-
935	940	-	-	-	-	-	-	-	-	-	-	-
940	945	-	-	-	-	-	-	-	-	-	-	-
945	950	-	-	-	-	-	-	-	-	-	-	-
950	955	-	-	-	-	-	-	-	-	-	-	-
955	960	-	-	-	-	-	-	-	-	-	-	-
960	965	-	-	-	-	-	-	-	-	-	-	-
965	970	-	-	-	-	-	-	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
970	975	-	-	-	-	-	-	-	-	-	-	-
975	980	-	-	-	-	-	-	-	-	-	-	-
980	985	-	-	-	-	-	-	-	-	-	-	-
985	990	-	-	-	-	-	-	-	-	-	-	-
990	995	-	-	-	-	-	-	-	-	-	-	-
995	1,000	-	-	-	-	-	-	-	-	-	-	-
1,000	1,005	-	-	-	-	-	-	-	-	-	-	-
1,005	1,010	-	-	-	-	-	-	-	-	-	-	-
1,010	1,015	-	-	-	-	-	-	-	-	-	-	-
1,015	1,020	-	-	-	-	-	-	-	-	-	-	-
1,020	1,025	-	-	-	-	-	-	-	-	-	-	-
1,025	1,030	-	-	-	-	-	-	-	-	-	-	-
1,030	1,035	-	-	-	-	-	-	-	-	-	-	-
1,035	1,040	-	-	-	-	-	-	-	-	-	-	-
1,040	1,045	-	-	-	-	-	-	-	-	-	-	-
1,045	1,050	-	-	-	-	-	-	-	-	-	-	-
1,050	1,055	-	-	-	-	-	-	-	-	-	-	-
1,055	1,060	-	-	-	-	-	-	-	-	-	-	-
1,060	1,065	1,040	-	-	-	-	-	-	-	-	-	-
1,065	1,070	1,110	-	-	-	-	-	-	-	-	-	-
1,070	1,075	1,180	-	-	-	-	-	-	-	-	-	-
1,075	1,080	1,250	-	-	-	-	-	-	-	-	-	-
1,080	1,085	1,320	-	-	-	-	-	-	-	-	-	-
1,085	1,090	1,390	-	-	-	-	-	-	-	-	-	-
1,090	1,095	1,460	-	-	-	-	-	-	-	-	-	-
1,095	1,100	1,530	-	-	-	-	-	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,100	1,105	1,600	-	-	-	-	-	-	-	-	-	-
1,105	1,110	1,670	-	-	-	-	-	-	-	-	-	-
1,110	1,115	1,740	-	-	-	-	-	-	-	-	-	-
1,115	1,120	1,810	-	-	-	-	-	-	-	-	-	-
1,120	1,125	1,880	-	-	-	-	-	-	-	-	-	-
1,125	1,130	1,950	-	-	-	-	-	-	-	-	-	-
1,130	1,135	2,020	-	-	-	-	-	-	-	-	-	-
1,135	1,140	2,090	-	-	-	-	-	-	-	-	-	-
1,140	1,145	2,160	-	-	-	-	-	-	-	-	-	-
1,145	1,150	2,230	-	-	-	-	-	-	-	-	-	-
1,150	1,155	2,300	-	-	-	-	-	-	-	-	-	-
1,155	1,160	2,370	-	-	-	-	-	-	-	-	-	-
1,160	1,165	2,440	-	-	-	-	-	-	-	-	-	-
1,165	1,170	2,500	-	-	-	-	-	-	-	-	-	-
1,170	1,175	2,570	-	-	-	-	-	-	-	-	-	-
1,175	1,180	2,640	-	-	-	-	-	-	-	-	-	-
1,180	1,185	2,710	-	-	-	-	-	-	-	-	-	-
1,185	1,190	2,780	-	-	-	-	-	-	-	-	-	-
1,190	1,195	2,850	-	-	-	-	-	-	-	-	-	-
1,195	1,200	2,920	-	-	-	-	-	-	-	-	-	-
1,200	1,205	2,990	-	-	-	-	-	-	-	-	-	-
1,205	1,210	3,060	-	-	-	-	-	-	-	-	-	-
1,210	1,215	3,130	-	-	-	-	-	-	-	-	-	-
1,215	1,220	3,200	-	-	-	-	-	-	-	-	-	-
1,220	1,225	3,270	-	-	-	-	-	-	-	-	-	-
1,225	1,230	3,340	-	-	-	-	-	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,230	1,235	3,410	-	-	-	-	-	-	-	-	-	-
1,235	1,240	3,480	-	-	-	-	-	-	-	-	-	-
1,240	1,245	3,550	-	-	-	-	-	-	-	-	-	-
1,245	1,250	3,620	-	-	-	-	-	-	-	-	-	-
1,250	1,255	3,700	-	-	-	-	-	-	-	-	-	-
1,255	1,260	3,810	-	-	-	-	-	-	-	-	-	-
1,260	1,265	3,910	-	-	-	-	-	-	-	-	-	-
1,265	1,270	4,010	-	-	-	-	-	-	-	-	-	-
1,270	1,275	4,120	-	-	-	-	-	-	-	-	-	-
1,275	1,280	4,220	-	-	-	-	-	-	-	-	-	-
1,280	1,285	4,320	-	-	-	-	-	-	-	-	-	-
1,285	1,290	4,430	-	-	-	-	-	-	-	-	-	-
1,290	1,295	4,530	-	-	-	-	-	-	-	-	-	-
1,295	1,300	4,630	-	-	-	-	-	-	-	-	-	-
1,300	1,305	4,740	-	-	-	-	-	-	-	-	-	-
1,305	1,310	4,840	-	-	-	-	-	-	-	-	-	-
1,310	1,315	4,940	-	-	-	-	-	-	-	-	-	-
1,315	1,320	5,050	-	-	-	-	-	-	-	-	-	-
1,320	1,325	5,150	-	-	-	-	-	-	-	-	-	-
1,325	1,330	5,250	-	-	-	-	-	-	-	-	-	-
1,330	1,335	5,360	-	-	-	-	-	-	-	-	-	-
1,335	1,340	5,460	-	-	-	-	-	-	-	-	-	-
1,340	1,345	5,560	1,060	-	-	-	-	-	-	-	-	-
1,345	1,350	5,670	1,170	-	-	-	-	-	-	-	-	-
1,350	1,355	5,770	1,270	-	-	-	-	-	-	-	-	-
1,355	1,360	5,870	1,370	-	-	-	-	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,360	1,365	5,980	1,480	-	-	-	-	-	-	-	-	-
1,365	1,370	6,080	1,580	-	-	-	-	-	-	-	-	-
1,370	1,375	6,180	1,680	-	-	-	-	-	-	-	-	-
1,375	1,380	6,290	1,790	-	-	-	-	-	-	-	-	-
1,380	1,385	6,390	1,890	-	-	-	-	-	-	-	-	-
1,385	1,390	6,490	1,990	-	-	-	-	-	-	-	-	-
1,390	1,395	6,600	2,100	-	-	-	-	-	-	-	-	-
1,395	1,400	6,700	2,200	-	-	-	-	-	-	-	-	-
1,400	1,405	6,800	2,300	-	-	-	-	-	-	-	-	-
1,405	1,410	6,910	2,410	-	-	-	-	-	-	-	-	-
1,410	1,415	7,010	2,510	-	-	-	-	-	-	-	-	-
1,415	1,420	7,110	2,610	-	-	-	-	-	-	-	-	-
1,420	1,425	7,210	2,710	-	-	-	-	-	-	-	-	-
1,425	1,430	7,320	2,820	-	-	-	-	-	-	-	-	-
1,430	1,435	7,420	2,920	-	-	-	-	-	-	-	-	-
1,435	1,440	7,520	3,020	-	-	-	-	-	-	-	-	-
1,440	1,445	7,630	3,130	-	-	-	-	-	-	-	-	-
1,445	1,450	7,730	3,230	-	-	-	-	-	-	-	-	-
1,450	1,455	7,830	3,330	-	-	-	-	-	-	-	-	-
1,455	1,460	7,940	3,440	-	-	-	-	-	-	-	-	-
1,460	1,465	8,040	3,540	-	-	-	-	-	-	-	-	-
1,465	1,470	8,140	3,640	-	-	-	-	-	-	-	-	-
1,470	1,475	8,250	3,750	-	-	-	-	-	-	-	-	-
1,475	1,480	8,350	3,850	-	-	-	-	-	-	-	-	-
1,480	1,485	8,450	3,950	-	-	-	-	-	-	-	-	-
1,485	1,490	8,560	4,060	-	-	-	-	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,490	1,495	8,660	4,160	-	-	-	-	-	-	-	-	-
1,495	1,500	8,760	4,260	-	-	-	-	-	-	-	-	-
1,500	1,510	8,920	4,420	-	-	-	-	-	-	-	-	-
1,510	1,520	9,120	4,620	-	-	-	-	-	-	-	-	-
1,520	1,530	9,330	4,830	-	-	-	-	-	-	-	-	-
1,530	1,540	9,540	5,040	-	-	-	-	-	-	-	-	-
1,540	1,550	9,740	5,240	-	-	-	-	-	-	-	-	-
1,550	1,560	9,950	5,450	-	-	-	-	-	-	-	-	-
1,560	1,570	10,160	5,660	-	-	-	-	-	-	-	-	-
1,570	1,580	10,360	5,860	-	-	-	-	-	-	-	-	-
1,580	1,590	10,570	6,070	-	-	-	-	-	-	-	-	-
1,590	1,600	10,780	6,280	-	-	-	-	-	-	-	-	-
1,600	1,610	10,980	6,480	-	-	-	-	-	-	-	-	-
1,610	1,620	11,190	6,690	-	-	-	-	-	-	-	-	-
1,620	1,630	11,400	6,900	-	-	-	-	-	-	-	-	-
1,630	1,640	11,600	7,100	-	-	-	-	-	-	-	-	-
1,640	1,650	11,810	7,310	-	-	-	-	-	-	-	-	-
1,650	1,660	12,020	7,520	-	-	-	-	-	-	-	-	-
1,660	1,670	12,220	7,720	-	-	-	-	-	-	-	-	-
1,670	1,680	12,430	7,930	-	-	-	-	-	-	-	-	-
1,680	1,690	12,640	8,140	-	-	-	-	-	-	-	-	-
1,690	1,700	12,840	8,340	-	-	-	-	-	-	-	-	-
1,700	1,710	13,050	8,550	-	-	-	-	-	-	-	-	-
1,710	1,720	13,260	8,760	-	-	-	-	-	-	-	-	-
1,720	1,730	13,460	8,960	1,040	-	-	-	-	-	-	-	-
1,730	1,740	13,670	9,170	1,240	-	-	-	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,740	1,750	13,880	9,380	1,440	-	-	-	-	-	-	-	-
1,750	1,760	14,080	9,580	1,640	-	-	-	-	-	-	-	-
1,760	1,770	14,290	9,790	1,830	-	-	-	-	-	-	-	-
1,770	1,780	14,500	10,000	2,030	-	-	-	-	-	-	-	-
1,780	1,790	14,700	10,200	2,230	-	-	-	-	-	-	-	-
1,790	1,800	14,910	10,410	2,430	-	-	-	-	-	-	-	-
1,800	1,810	15,110	10,610	2,630	-	-	-	-	-	-	-	-
1,810	1,820	15,320	10,820	2,830	-	-	-	-	-	-	-	-
1,820	1,830	15,530	11,030	3,020	-	-	-	-	-	-	-	-
1,830	1,840	15,730	11,230	3,220	-	-	-	-	-	-	-	-
1,840	1,850	15,940	11,440	3,420	-	-	-	-	-	-	-	-
1,850	1,860	16,150	11,650	3,620	-	-	-	-	-	-	-	-
1,860	1,870	16,350	11,850	3,820	-	-	-	-	-	-	-	-
1,870	1,880	16,560	12,060	4,020	-	-	-	-	-	-	-	-
1,880	1,890	16,770	12,270	4,220	-	-	-	-	-	-	-	-
1,890	1,900	16,970	12,470	4,410	1,040	-	-	-	-	-	-	-
1,900	1,910	17,180	12,680	4,610	1,240	-	-	-	-	-	-	-
1,910	1,920	17,390	12,890	4,810	1,440	-	-	-	-	-	-	-
1,920	1,930	17,590	13,090	5,010	1,630	-	-	-	-	-	-	-
1,930	1,940	17,800	13,300	5,210	1,830	-	-	-	-	-	-	-
1,940	1,950	18,010	13,510	5,410	2,030	-	-	-	-	-	-	-
1,950	1,960	18,210	13,710	5,600	2,230	-	-	-	-	-	-	-
1,960	1,970	18,420	13,920	5,800	2,430	-	-	-	-	-	-	-
1,970	1,980	18,630	14,130	6,000	2,630	-	-	-	-	-	-	-
1,980	1,990	18,880	14,330	6,200	2,820	-	-	-	-	-	-	-
1,990	2,000	19,200	14,540	6,400	3,020	-	-	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
2,000	2,010	19,520	14,750	6,600	3,220	-	-	-	-	-	-	-
2,010	2,020	19,850	14,950	6,800	3,420	-	-	-	-	-	-	-
2,020	2,030	20,170	15,160	6,990	3,620	-	-	-	-	-	-	-
2,030	2,040	20,490	15,370	7,190	3,820	-	-	-	-	-	-	-
2,040	2,050	20,810	15,570	7,390	4,020	-	-	-	-	-	-	-
2,050	2,060	21,130	15,780	7,590	4,210	-	-	-	-	-	-	-
2,060	2,070	21,450	15,990	7,790	4,410	1,040	-	-	-	-	-	-
2,070	2,080	21,770	16,190	7,990	4,610	1,240	-	-	-	-	-	-
2,080	2,090	22,090	16,400	8,180	4,810	1,430	-	-	-	-	-	-
2,090	2,100	22,420	16,600	8,380	5,010	1,630	-	-	-	-	-	-
2,100	2,110	22,740	16,810	8,580	5,210	1,830	-	-	-	-	-	-
2,110	2,120	23,060	17,020	8,780	5,400	2,030	-	-	-	-	-	-
2,120	2,130	23,380	17,220	8,980	5,600	2,230	-	-	-	-	-	-
2,130	2,140	23,700	17,430	9,180	5,800	2,430	-	-	-	-	-	-
2,140	2,150	24,020	17,640	9,380	6,000	2,630	-	-	-	-	-	-
2,150	2,160	24,340	17,840	9,570	6,200	2,820	-	-	-	-	-	-
2,160	2,170	24,660	18,050	9,770	6,400	3,020	-	-	-	-	-	-
2,170	2,180	24,990	18,260	9,970	6,600	3,220	-	-	-	-	-	-
2,180	2,190	25,310	18,460	10,170	6,790	3,420	-	-	-	-	-	-
2,190	2,200	25,630	18,670	10,370	6,990	3,620	-	-	-	-	-	-
2,200	2,210	25,950	18,950	10,570	7,190	3,820	-	-	-	-	-	-
2,210	2,220	26,270	19,270	10,760	7,390	4,010	-	-	-	-	-	-
2,220	2,230	26,590	19,590	10,960	7,590	4,210	-	-	-	-	-	-
2,230	2,240	26,910	19,910	11,160	7,790	4,410	1,040	-	-	-	-	-
2,240	2,250	27,240	20,240	11,360	7,980	4,610	1,230	-	-	-	-	-
2,250	2,260	27,560	20,560	11,560	8,180	4,810	1,430	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
2,260	2,270	27,880	20,880	11,760	8,380	5,010	1,630	-	-	-	-	-
2,270	2,280	28,200	21,200	11,960	8,580	5,210	1,830	-	-	-	-	-
2,280	2,290	28,520	21,520	12,150	8,780	5,400	2,030	-	-	-	-	-
2,290	2,300	28,840	21,840	12,350	8,980	5,600	2,230	-	-	-	-	-
2,300	2,310	29,160	22,160	12,550	9,180	5,800	2,430	-	-	-	-	-
2,310	2,320	29,480	22,480	12,750	9,370	6,000	2,620	-	-	-	-	-
2,320	2,330	29,810	22,810	12,950	9,570	6,200	2,820	-	-	-	-	-
2,330	2,340	30,130	23,130	13,150	9,770	6,400	3,020	-	-	-	-	-
2,340	2,350	30,450	23,450	13,340	9,970	6,590	3,220	-	-	-	-	-
2,350	2,360	30,770	23,770	13,540	10,170	6,790	3,420	-	-	-	-	-
2,360	2,370	31,090	24,090	13,740	10,370	6,990	3,620	-	-	-	-	-
2,370	2,380	31,410	24,410	13,940	10,560	7,190	3,810	-	-	-	-	-
2,380	2,390	31,730	24,730	14,140	10,760	7,390	4,010	-	-	-	-	-
2,390	2,400	32,050	25,050	14,340	10,960	7,590	4,210	-	-	-	-	-
2,400	2,410	32,380	25,380	14,530	11,160	7,780	4,410	1,030	-	-	-	-
2,410	2,420	32,700	25,700	14,730	11,360	7,980	4,610	1,230	-	-	-	-
2,420	2,430	33,020	26,020	14,930	11,560	8,180	4,810	1,430	-	-	-	-
2,430	2,440	33,340	26,340	15,130	11,760	8,380	5,010	1,630	-	-	-	-
2,440	2,450	33,660	26,660	15,330	11,950	8,580	5,200	1,830	-	-	-	-
2,450	2,460	33,980	26,980	15,530	12,150	8,780	5,400	2,030	-	-	-	-
2,460	2,470	34,300	27,300	15,730	12,350	8,980	5,600	2,230	-	-	-	-
2,470	2,480	34,630	27,630	15,920	12,550	9,170	5,800	2,420	-	-	-	-
2,480	2,490	34,950	27,950	16,120	12,750	9,370	6,000	2,620	-	-	-	-
2,490	2,500	35,270	28,270	16,320	12,950	9,570	6,200	2,820	-	-	-	-
2,500	2,510	35,600	28,600	16,530	13,150	9,780	6,400	3,030	-	-	-	-
2,510	2,520	35,940	28,940	16,740	13,360	9,990	6,610	3,240	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
2,520	2,530	36,280	29,280	16,950	13,580	10,200	6,830	3,450	-	-	-	-
2,530	2,540	36,630	29,630	17,160	13,790	10,410	7,040	3,660	-	-	-	-
2,540	2,550	36,970	29,970	17,370	14,000	10,620	7,250	3,870	-	-	-	-
2,550	2,560	37,310	30,310	17,590	14,210	10,840	7,460	4,090	-	-	-	-
2,560	2,570	37,650	30,650	17,800	14,420	11,050	7,670	4,300	-	-	-	-
2,570	2,580	38,000	31,000	18,010	14,630	11,260	7,880	4,510	1,130	-	-	-
2,580	2,590	38,340	31,340	18,220	14,850	11,470	8,100	4,720	1,350	-	-	-
2,590	2,600	38,830	31,680	18,430	15,060	11,680	8,310	4,930	1,560	-	-	-
2,600	2,610	39,690	32,020	18,650	15,270	11,900	8,520	5,150	1,770	-	-	-
2,610	2,620	40,540	32,360	18,920	15,480	12,110	8,730	5,360	1,980	-	-	-
2,620	2,630	41,400	32,710	19,250	15,690	12,320	8,940	5,570	2,190	-	-	-
2,630	2,640	42,260	33,050	19,580	15,910	12,530	9,160	5,780	2,410	-	-	-
2,640	2,650	43,110	33,390	19,910	16,120	12,740	9,370	5,990	2,620	-	-	-
2,650	2,660	43,970	33,730	20,240	16,330	12,960	9,580	6,210	2,830	-	-	-
2,660	2,670	44,820	34,080	20,570	16,540	13,170	9,790	6,420	3,040	-	-	-
2,670	2,680	45,680	34,420	20,900	16,750	13,380	10,000	6,630	3,250	-	-	-
2,680	2,690	46,540	34,760	21,230	16,970	13,590	10,220	6,840	3,470	-	-	-
2,690	2,700	47,390	35,100	21,560	17,180	13,800	10,430	7,050	3,680	-	-	-
2,700	2,710	48,250	35,450	21,890	17,390	14,020	10,640	7,270	3,890	-	-	-
2,710	2,720	49,100	35,790	22,220	17,600	14,230	10,850	7,480	4,100	-	-	-
2,720	2,730	49,960	36,130	22,550	17,810	14,440	11,060	7,690	4,310	-	-	-
2,730	2,740	50,810	36,470	22,880	18,030	14,650	11,280	7,900	4,530	1,150	-	-
2,740	2,750	51,670	36,810	23,210	18,240	14,860	11,490	8,110	4,740	1,360	-	-
2,750	2,760	52,530	37,160	23,540	18,450	15,070	11,700	8,320	4,950	1,570	-	-
2,760	2,770	53,380	37,500	23,870	18,660	15,290	11,910	8,540	5,160	1,790	-	-
2,770	2,780	54,240	37,840	24,200	18,950	15,500	12,120	8,750	5,370	2,000	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
2,780	2,790	55,090	38,180	24,520	19,270	15,710	12,340	8,960	5,590	2,210	-	-
2,790	2,800	55,950	38,530	24,850	19,600	15,920	12,550	9,170	5,800	2,420	-	-
2,800	2,810	56,800	39,300	25,180	19,930	16,130	12,760	9,380	6,010	2,630	-	-
2,810	2,820	57,660	40,160	25,510	20,260	16,350	12,970	9,600	6,220	2,850	-	-
2,820	2,830	58,520	41,020	25,840	20,590	16,560	13,180	9,810	6,430	3,060	-	-
2,830	2,840	59,370	41,870	26,170	20,920	16,770	13,400	10,020	6,650	3,270	-	-
2,840	2,850	60,230	42,730	26,500	21,250	16,980	13,610	10,230	6,860	3,480	-	-
2,850	2,860	61,080	43,580	26,830	21,580	17,190	13,820	10,440	7,070	3,690	-	-
2,860	2,870	61,940	44,440	27,160	21,910	17,410	14,030	10,660	7,280	3,910	-	-
2,870	2,880	62,790	45,290	27,490	22,240	17,620	14,240	10,870	7,490	4,120	-	-
2,880	2,890	63,650	46,150	27,820	22,570	17,830	14,460	11,080	7,710	4,330	-	-
2,890	2,900	64,510	47,010	28,150	22,900	18,040	14,670	11,290	7,920	4,540	1,170	-
2,900	2,910	65,360	47,860	28,480	23,230	18,250	14,880	11,500	8,130	4,750	1,380	-
2,910	2,920	66,220	48,720	28,810	23,560	18,470	15,090	11,720	8,340	4,970	1,590	-
2,920	2,930	67,070	49,570	29,140	23,890	18,680	15,300	11,930	8,550	5,180	1,800	-
2,930	2,940	67,930	50,430	29,470	24,220	18,970	15,510	12,140	8,760	5,390	2,010	-
2,940	2,950	68,780	51,280	29,800	24,550	19,300	15,730	12,350	8,980	5,600	2,230	-
2,950	2,960	69,640	52,140	30,130	24,880	19,630	15,940	12,560	9,190	5,810	2,440	-
2,960	2,970	70,500	53,000	30,460	25,210	19,960	16,150	12,780	9,400	6,030	2,650	-
2,970	2,980	71,350	53,850	30,790	25,540	20,290	16,360	12,990	9,610	6,240	2,860	-
2,980	2,990	72,210	54,710	31,120	25,870	20,620	16,570	13,200	9,820	6,450	3,070	-
2,990	3,000	73,060	55,560	31,450	26,200	20,950	16,790	13,410	10,040	6,660	3,290	-
3,000	3,020	74,350	56,850	31,940	26,690	21,440	17,100	13,730	10,350	6,980	3,600	-
3,020	3,040	76,060	58,560	32,600	27,350	22,100	17,530	14,150	10,780	7,400	4,030	-
3,040	3,060	77,770	60,270	33,260	28,010	22,760	17,950	14,580	11,200	7,830	4,450	1,080
3,060	3,080	79,480	61,980	33,920	28,670	23,420	18,380	15,000	11,630	8,250	4,880	1,500

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
3,080	3,100	81,190	63,690	34,580	29,330	24,080	18,830	15,430	12,050	8,680	5,300	1,930
3,100	3,120	82,900	65,400	35,240	29,990	24,740	19,490	15,850	12,470	9,100	5,720	2,350
3,120	3,140	84,620	67,120	35,900	30,650	25,400	20,150	16,270	12,900	9,520	6,150	2,770
3,140	3,160	86,330	68,830	36,560	31,310	26,060	20,810	16,700	13,320	9,950	6,570	3,200
3,160	3,180	88,040	70,540	37,220	31,970	26,720	21,470	17,120	13,750	10,370	7,000	3,620
3,180	3,200	89,750	72,250	37,880	32,630	27,380	22,130	17,540	14,170	10,790	7,420	4,040
3,200	3,220	91,460	73,960	38,540	33,290	28,040	22,790	17,970	14,590	11,220	7,840	4,470
3,220	3,240	93,170	75,670	40,120	33,950	28,700	23,450	18,390	15,020	11,640	8,270	4,890
3,240	3,260	95,430	77,380	41,770	34,610	29,360	24,110	18,860	15,440	12,070	8,690	5,320
3,260	3,280	97,880	79,100	43,420	35,270	30,020	24,770	19,520	15,870	12,490	9,120	5,740
3,280	3,300	100,320	80,810	45,070	35,920	30,670	25,420	20,170	16,290	12,910	9,540	6,160
3,300	3,320	102,770	82,520	46,720	36,580	31,330	26,080	20,830	16,710	13,340	9,960	6,590
3,320	3,340	105,210	84,230	48,370	37,240	31,990	26,740	21,490	17,140	13,760	10,390	7,010
3,340	3,360	107,660	85,940	49,940	37,870	32,620	27,370	22,120	17,540	14,170	10,790	7,420
3,360	3,380	110,100	87,650	51,510	38,500	33,250	28,000	22,750	17,950	14,570	11,200	7,820
3,380	3,400	112,550	89,370	53,070	39,950	33,880	28,630	23,380	18,350	14,970	11,600	8,220
3,400	3,420	114,990	91,080	54,640	41,510	34,500	29,250	24,000	18,750	15,370	12,000	8,620
3,420	3,440	117,440	92,790	56,200	43,080	35,130	29,880	24,630	19,380	15,780	12,400	9,030
3,440	3,460	119,880	94,880	57,770	44,640	35,750	30,500	25,250	20,000	16,180	12,800	9,430
3,460	3,480	122,330	97,330	59,330	46,210	36,380	31,130	25,880	20,630	16,580	13,210	9,830
3,480	3,500	124,770	99,770	60,900	47,770	37,010	31,760	26,510	21,260	16,980	13,610	10,230
3,500	3,520	127,220	102,220	62,460	49,340	37,630	32,380	27,130	21,880	17,390	14,010	10,640
3,520	3,540	129,660	104,660	64,030	50,900	38,260	33,010	27,760	22,510	17,790	14,410	11,040
3,540	3,560	132,110	107,110	65,590	52,460	39,340	33,630	28,380	23,130	18,190	14,820	11,440
3,560	3,580	134,550	109,550	67,150	54,030	40,900	34,260	29,010	23,760	18,590	15,220	11,840
3,580	3,600	137,000	112,000	68,720	55,590	42,470	34,880	29,630	24,380	19,130	15,620	12,250

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
3,600	3,620	139,440	114,440	70,280	57,160	44,030	35,510	30,260	25,010	19,760	16,020	12,650
3,620	3,640	141,890	116,890	71,850	58,720	45,600	36,140	30,890	25,640	20,390	16,420	13,050
3,640	3,660	144,330	119,330	73,410	60,290	47,160	36,760	31,510	26,260	21,010	16,830	13,450
3,660	3,680	146,780	121,780	74,980	61,850	48,730	37,390	32,140	26,890	21,640	17,230	13,850
3,680	3,700	149,220	124,220	76,540	63,420	50,290	38,010	32,760	27,510	22,260	17,630	14,260
3,700	3,720	151,670	126,670	78,110	64,980	51,860	38,730	33,390	28,140	22,890	18,030	14,660
3,720	3,740	154,110	129,110	79,670	66,550	53,420	40,300	34,020	28,770	23,520	18,440	15,060
3,740	3,760	156,560	131,560	81,230	68,110	54,980	41,860	34,640	29,390	24,140	18,890	15,460
3,760	3,780	163,920	136,090	84,260	71,130	58,010	44,880	35,850	30,600	25,350	20,100	16,240
3,780	3,800	166,590	138,740	85,970	72,850	59,720	46,600	36,540	31,290	26,040	20,790	16,680
3,800	3,820	169,260	141,400	87,680	74,560	61,430	48,310	37,220	31,970	26,720	21,470	17,120
3,820	3,840	171,930	144,050	89,390	76,270	63,140	50,020	37,900	32,650	27,400	22,150	17,560
3,840	3,860	174,600	146,710	91,100	77,980	64,850	51,730	38,600	33,340	28,090	22,840	18,000
3,860	3,880	177,270	149,360	92,820	79,690	66,570	53,440	40,320	34,020	28,770	23,520	18,440
3,880	3,900	179,940	152,020	94,920	81,400	68,280	55,150	42,030	34,710	29,460	24,210	18,960
3,900	3,920	182,610	154,670	97,370	83,110	69,990	56,860	43,740	35,390	30,140	24,890	19,640
3,920	3,940	185,280	157,330	99,810	84,830	71,700	58,580	45,450	36,080	30,830	25,580	20,330
3,940	3,960	187,950	159,980	102,260	86,540	73,410	60,290	47,160	36,760	31,510	26,260	21,010
3,960	3,980	190,620	162,640	104,700	88,250	75,120	62,000	48,870	37,450	32,200	26,950	21,700
3,980	4,000	193,290	165,290	107,150	89,960	76,840	63,710	50,590	38,130	32,880	27,630	22,380
4,000	4,020	195,960	167,950	109,590	91,670	78,550	65,420	52,300	39,170	33,570	28,320	23,070
4,020	4,040	198,630	170,600	112,040	93,380	80,260	67,130	54,010	40,880	34,250	29,000	23,750
4,040	4,060	201,300	173,260	114,480	95,730	81,970	68,840	55,720	42,590	34,930	29,680	24,430
4,060	4,080	203,970	175,910	116,930	98,180	83,680	70,560	57,430	44,310	35,620	30,370	25,120
4,080	4,100	206,640	178,570	119,370	100,620	85,390	72,270	59,140	46,020	36,300	31,050	25,800
4,100	4,120	209,310	181,220	121,820	103,070	87,100	73,980	60,850	47,730	36,990	31,740	26,490

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
4,120	4,140	211,980	183,880	124,260	105,510	88,820	75,690	62,570	49,440	37,670	32,420	27,170
4,140	4,160	214,650	186,530	126,710	107,960	90,530	77,400	64,280	51,150	38,360	33,110	27,860
4,160	4,180	217,320	189,190	129,150	110,400	92,240	79,110	65,990	52,860	39,740	33,790	28,540
4,180	4,200	219,990	191,840	131,600	112,850	94,100	80,830	67,700	54,580	41,450	34,480	29,230
4,200	4,220	222,660	194,500	134,040	115,290	96,540	82,540	69,410	56,290	43,160	35,160	29,910
4,220	4,240	225,330	197,150	136,490	117,740	98,990	84,250	71,120	58,000	44,870	35,850	30,600
4,240	4,260	228,000	199,810	138,930	120,180	101,430	85,960	72,830	59,710	46,580	36,530	31,280
4,260	4,280	230,670	202,460	141,380	122,630	103,880	87,670	74,550	61,420	48,300	37,220	31,970
4,280	4,300	233,340	205,120	143,820	125,070	106,320	89,380	76,260	63,130	50,010	37,900	32,650
4,300	4,320	236,010	207,770	146,270	127,520	108,770	91,090	77,970	64,840	51,720	38,590	33,330
4,320	4,340	238,680	210,430	148,710	129,960	111,210	92,810	79,680	66,560	53,430	40,310	34,020
4,340	4,360	241,350	213,080	151,160	132,410	113,660	94,910	81,390	68,270	55,140	42,020	34,700
4,360	4,380	244,020	215,740	153,600	134,850	116,100	97,350	83,100	69,980	56,850	43,730	35,390
4,380	4,400	246,690	218,390	156,050	137,300	118,550	99,800	84,820	71,690	58,570	45,440	36,070
4,400	4,420	249,360	221,050	158,490	139,740	120,990	102,240	86,530	73,400	60,280	47,150	36,760
4,420	4,440	252,030	223,700	160,940	142,190	123,440	104,690	88,240	75,110	61,990	48,860	37,440
4,440	4,460	254,700	226,360	163,380	144,630	125,880	107,130	89,950	76,820	63,700	50,570	38,130
4,460	4,480	257,370	229,010	165,830	147,080	128,330	109,580	91,660	78,540	65,410	52,290	39,160
4,480	4,500	260,040	231,670	168,270	149,520	130,770	112,020	93,370	80,250	67,120	54,000	40,870
4,500	4,520	262,840	234,460	170,850	152,100	133,350	114,600	95,850	82,050	68,930	55,800	42,680
4,520	4,540	265,650	237,250	173,430	154,680	135,930	117,180	98,430	83,860	70,730	57,610	44,480
4,540	4,560	268,450	240,040	176,010	157,260	138,510	119,760	101,010	85,670	72,540	59,420	46,290
4,560	4,580	271,260	242,830	178,590	159,840	141,090	122,340	103,590	87,470	74,350	61,220	48,100
4,580	4,600	276,560	248,120	183,670	164,920	146,170	127,420	108,670	89,920	76,150	63,030	49,900
4,600	4,620	279,370	250,910	186,250	167,500	148,750	130,000	111,250	92,500	77,960	64,830	51,710
4,620	4,640	282,170	253,700	188,830	170,080	151,330	132,580	113,830	95,080	79,760	66,640	53,510

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
4,640	4,660	284,980	256,490	191,410	172,660	153,910	135,160	116,410	97,660	81,570	68,450	55,320
4,660	4,680	287,780	259,280	193,990	175,240	156,490	137,740	118,990	100,240	83,380	70,250	57,130
4,680	4,700	290,590	262,070	196,570	177,820	159,070	140,320	121,570	102,820	85,180	72,060	58,930
4,700	4,720	293,390	264,860	199,150	180,400	161,650	142,900	124,150	105,400	86,990	73,860	60,740
4,720	4,740	296,200	267,650	201,730	182,980	164,230	145,480	126,730	107,980	89,230	75,670	62,540
4,740	4,760	299,000	270,440	204,310	185,560	166,810	148,060	129,310	110,560	91,810	77,480	64,350
4,760	4,780	301,810	273,230	206,890	188,140	169,390	150,640	131,890	113,140	94,390	79,280	66,160
4,780	4,800	304,610	276,020	209,470	190,720	171,970	153,220	134,470	115,720	96,970	81,090	67,960
4,800	4,820	307,420	278,810	212,050	193,300	174,550	155,800	137,050	118,300	99,550	82,890	69,770
4,820	4,840	310,220	281,600	214,630	195,880	177,130	158,380	139,630	120,880	102,130	84,700	71,570
4,840	4,860	313,030	284,390	217,210	198,460	179,710	160,960	142,210	123,460	104,710	86,510	73,380
4,860	4,880	315,830	287,180	219,790	201,040	182,290	163,540	144,790	126,040	107,290	88,540	75,190
4,880	4,900	318,640	289,970	222,370	203,620	184,870	166,120	147,370	128,620	109,870	91,120	76,990
4,900	4,920	321,440	292,760	224,950	206,200	187,450	168,700	149,950	131,200	112,450	93,700	78,800
4,920	4,940	324,250	295,550	227,530	208,780	190,030	171,280	152,530	133,780	115,030	96,280	80,600
4,940	4,960	327,050	298,340	230,110	211,360	192,610	173,860	155,110	136,360	117,610	98,860	82,410
4,960	4,980	329,860	301,130	232,690	213,940	195,190	176,440	157,690	138,940	120,190	101,440	84,220
4,980	5,000	332,660	303,920	235,270	216,520	197,770	179,020	160,270	141,520	122,770	104,020	86,020
5,000	5,020	335,470	306,710	237,850	219,100	200,350	181,600	162,850	144,100	125,350	106,600	87,850
5,020	5,040	338,270	309,500	240,430	221,680	202,930	184,180	165,430	146,680	127,930	109,180	90,430
5,040	5,060	341,080	312,290	243,010	224,260	205,510	186,760	168,010	149,260	130,510	111,760	93,010
5,060	5,080	343,880	315,080	245,590	226,840	208,090	189,340	170,590	151,840	133,090	114,340	95,590
5,080	5,100	346,690	317,870	248,170	229,420	210,670	191,920	173,170	154,420	135,670	116,920	98,170
5,100	5,120	349,490	320,660	250,750	232,000	213,250	194,500	175,750	157,000	138,250	119,500	100,750
5,120	5,140	352,300	323,450	253,330	234,580	215,830	197,080	178,330	159,580	140,830	122,080	103,330
5,140	5,160	355,100	326,240	255,910	237,160	218,410	199,660	180,910	162,160	143,410	124,660	105,910

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
5,160	5,180	357,910	329,030	258,490	239,740	220,990	202,240	183,490	164,740	145,990	127,240	108,490
5,180	5,200	360,710	331,820	261,070	242,320	223,570	204,820	186,070	167,320	148,570	129,820	111,070
5,200	5,220	363,520	334,610	263,650	244,900	226,150	207,400	188,650	169,900	151,150	132,400	113,650
5,220	5,240	366,320	337,400	266,230	247,480	228,730	209,980	191,230	172,480	153,730	134,980	116,230
5,240	5,260	369,130	340,190	268,810	250,060	231,310	212,560	193,810	175,060	156,310	137,560	118,810
5,260	5,280	371,930	342,980	271,390	252,640	233,890	215,140	196,390	177,640	158,890	140,140	121,390
5,280	5,300	374,740	345,770	273,970	255,220	236,470	217,720	198,970	180,220	161,470	142,720	123,970
5,300	5,320	377,540	348,560	276,550	257,800	239,050	220,300	201,550	182,800	164,050	145,300	126,550
5,320	5,340	380,350	351,350	279,130	260,380	241,630	222,880	204,130	185,380	166,630	147,880	129,130
5,340	5,360	383,150	354,140	281,710	262,960	244,210	225,460	206,710	187,960	169,210	150,460	131,710
5,360	5,380	385,960	356,930	284,290	265,540	246,790	228,040	209,290	190,540	171,790	153,040	134,290
5,380	5,400	388,760	359,720	286,870	268,120	249,370	230,620	211,870	193,120	174,370	155,620	136,870
5,400	5,420	391,570	362,510	289,450	270,700	251,950	233,200	214,450	195,700	176,950	158,200	139,450
5,420	5,440	394,370	365,300	292,030	273,280	254,530	235,780	217,030	198,280	179,530	160,780	142,030
5,440	5,460	397,180	368,090	294,610	275,860	257,110	238,360	219,610	200,860	182,110	163,360	144,610
5,460	5,480	399,980	370,880	297,190	278,440	259,690	240,940	222,190	203,440	184,690	165,940	147,190
5,480	5,500	402,790	373,670	299,770	281,020	262,270	243,520	224,770	206,020	187,270	168,520	149,770
5,500	5,520	405,590	376,460	302,350	283,600	264,850	246,100	227,350	208,600	189,850	171,100	152,350
5,520	5,540	408,400	379,250	304,930	286,180	267,430	248,680	229,930	211,180	192,430	173,680	154,930
5,540	5,560	411,200	382,040	307,510	288,760	270,010	251,260	232,510	213,760	195,010	176,260	157,510
5,560	5,580	414,010	384,830	310,090	291,340	272,590	253,840	235,090	216,340	197,590	178,840	160,090
5,580	5,600	416,810	387,620	312,670	293,920	275,170	256,420	237,670	218,920	200,170	181,420	162,670
5,600	5,620	419,620	390,410	315,250	296,500	277,750	259,000	240,250	221,500	202,750	184,000	165,250
5,620	5,640	422,420	393,200	317,830	299,080	280,330	261,580	242,830	224,080	205,330	186,580	167,830
5,640	5,660	425,230	395,990	320,410	301,660	282,910	264,160	245,410	226,660	207,910	189,160	170,410
5,660	5,680	428,030	398,780	322,990	304,240	285,490	266,740	247,990	229,240	210,490	191,740	172,990

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
5,680	5,700	430,840	401,570	325,570	306,820	288,070	269,320	250,570	231,820	213,070	194,320	175,570
5,700	5,720	433,640	404,360	328,150	309,400	290,650	271,900	253,150	234,400	215,650	196,900	178,150
5,720	5,740	436,450	407,150	330,730	311,980	293,230	274,480	255,730	236,980	218,230	199,480	180,730
5,740	5,760	439,250	409,940	333,310	314,560	295,810	277,060	258,310	239,560	220,810	202,060	183,310
5,760	5,780	442,060	412,730	335,890	317,140	298,390	279,640	260,890	242,140	223,390	204,640	185,890
5,780	5,800	444,860	415,520	338,470	319,720	300,970	282,220	263,470	244,720	225,970	207,220	188,470
5,800	5,820	447,670	418,310	341,050	322,300	303,550	284,800	266,050	247,300	228,550	209,800	191,050
5,820	5,840	450,470	421,100	343,630	324,880	306,130	287,380	268,630	249,880	231,130	212,380	193,630
5,840	5,860	470,380	441,000	372,100	353,350	334,600	315,850	297,100	278,350	259,600	240,850	222,100
5,860	5,880	475,720	446,320	377,240	358,490	339,740	320,990	302,240	283,490	264,740	245,990	227,240
5,880	5,900	478,690	449,140	379,880	361,130	342,380	323,630	304,880	286,130	267,380	248,630	229,880
5,900	5,920	483,220	451,960	382,520	363,770	345,020	326,270	307,520	288,770	270,020	251,270	232,520
5,920	5,940	487,760	454,780	385,160	366,410	347,660	328,910	310,160	291,410	272,660	253,910	235,160
5,940	5,960	492,300	457,600	387,800	369,050	350,300	331,550	312,800	294,050	275,300	256,550	237,800
5,960	5,980	496,830	460,420	390,440	371,690	352,940	334,190	315,440	296,690	277,940	259,190	240,440
5,980	6,000	501,370	463,240	393,080	374,330	355,580	336,830	318,080	299,330	280,580	261,830	243,080
6,000	6,020	505,900	466,060	395,720	376,970	358,220	339,470	320,720	301,970	283,220	264,470	245,720
6,020	6,040	510,440	468,880	398,360	379,610	360,860	342,110	323,360	304,610	285,860	267,110	248,360
6,040	6,060	514,980	471,700	401,000	382,250	363,500	344,750	326,000	307,250	288,500	269,750	251,000
6,060	6,080	519,510	474,520	403,640	384,890	366,140	347,390	328,640	309,890	291,140	272,390	253,640
6,080	6,100	524,050	477,340	406,280	387,530	368,780	350,030	331,280	312,530	293,780	275,030	256,280
6,100	6,120	528,580	481,250	408,920	390,170	371,420	352,670	333,920	315,170	296,420	277,670	258,920
6,120	6,140	533,120	485,760	411,560	392,810	374,060	355,310	336,560	317,810	299,060	280,310	261,560
6,140	6,160	537,660	490,280	414,200	395,450	376,700	357,950	339,200	320,450	301,700	282,950	264,200
6,160	6,180	542,190	494,790	416,840	398,090	379,340	360,590	341,840	323,090	304,340	285,590	266,840
6,180	6,200	546,730	499,300	419,480	400,730	381,980	363,230	344,480	325,730	306,980	288,230	269,480

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
6,200	6,220	551,260	503,810	422,120	403,370	384,620	365,870	347,120	328,370	309,620	290,870	272,120
6,220	6,240	555,800	508,320	424,760	406,010	387,260	368,510	349,760	331,010	312,260	293,510	274,760
6,240	6,260	560,340	512,840	427,400	408,650	389,900	371,150	352,400	333,650	314,900	296,150	277,400
6,260	6,280	564,870	517,350	430,040	411,290	392,540	373,790	355,040	336,290	317,540	298,790	280,040
6,280	6,300	569,410	521,860	432,680	413,930	395,180	376,430	357,680	338,930	320,180	301,430	282,680
6,300	6,320	573,940	526,370	435,320	416,570	397,820	379,070	360,320	341,570	322,820	304,070	285,320
6,320	6,340	578,480	530,880	437,960	419,210	400,460	381,710	362,960	344,210	325,460	306,710	287,960
6,340	6,360	583,020	535,400	440,600	421,850	403,100	384,350	365,600	346,850	328,100	309,350	290,600
6,360	6,380	587,550	539,910	443,240	424,490	405,740	386,990	368,240	349,490	330,740	311,990	293,240
6,380	6,400	592,090	544,420	445,880	427,130	408,380	389,630	370,880	352,130	333,380	314,630	295,880
6,400	6,420	596,620	548,930	448,520	429,770	411,020	392,270	373,520	354,770	336,020	317,270	298,520
6,420	6,440	601,160	553,440	451,160	432,410	413,660	394,910	376,160	357,410	338,660	319,910	301,160
6,440	6,460	605,700	557,960	453,800	435,050	416,300	397,550	378,800	360,050	341,300	322,550	303,800
6,460	6,480	610,230	562,470	456,440	437,690	418,940	400,190	381,440	362,690	343,940	325,190	306,440
6,480	6,500	614,770	566,980	459,080	440,330	421,580	402,830	384,080	365,330	346,580	327,830	309,080
6,500	6,520	619,300	571,490	461,720	442,970	424,220	405,470	386,720	367,970	349,220	330,470	311,720
6,520	6,540	623,840	576,000	464,360	445,610	426,860	408,110	389,360	370,610	351,860	333,110	314,360
6,540	6,560	628,380	580,520	467,000	448,250	429,500	410,750	392,000	373,250	354,500	335,750	317,000
6,560	6,580	632,910	585,030	469,640	450,890	432,140	413,390	394,640	375,890	357,140	338,390	319,640
6,580	6,600	637,450	589,540	472,280	453,530	434,780	416,030	397,280	378,530	359,780	341,030	322,280
6,600	6,620	641,980	594,050	474,920	456,170	437,420	418,670	399,920	381,170	362,420	343,670	324,920
6,620	6,640	646,520	598,560	477,560	458,810	440,060	421,310	402,560	383,810	365,060	346,310	327,560
6,640	6,660	651,060	603,080	481,320	461,450	442,700	423,950	405,200	386,450	367,700	348,950	330,200
6,660	6,680	655,590	607,590	485,540	464,090	445,340	426,590	407,840	389,090	370,340	351,590	332,840
6,680	6,700	660,130	612,100	489,760	466,730	447,980	429,230	410,480	391,730	372,980	354,230	335,480
6,700	6,720	664,660	616,610	493,990	469,370	450,620	431,870	413,120	394,370	375,620	356,870	338,120

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
6,720	6,740	669,200	621,120	498,210	472,010	453,260	434,510	415,760	397,010	378,260	359,510	340,760
6,740	6,760	673,740	625,640	502,440	474,650	455,900	437,150	418,400	399,650	380,900	362,150	343,400
6,760	6,780	678,270	630,150	506,660	477,290	458,540	439,790	421,040	402,290	383,540	364,790	346,040
6,780	6,800	682,810	634,660	510,880	480,880	461,180	442,430	423,680	404,930	386,180	367,430	348,680
6,800	6,820	687,340	639,170	515,110	485,110	463,820	445,070	426,320	407,570	388,820	370,070	351,320
6,820	6,840	691,880	643,680	519,330	489,330	466,460	447,710	428,960	410,210	391,460	372,710	353,960
6,840	6,860	696,420	648,200	523,560	493,560	469,100	450,350	431,600	412,850	394,100	375,350	356,600
6,860	6,880	700,950	652,710	527,780	497,780	471,740	452,990	434,240	415,490	396,740	377,990	359,240
6,880	6,900	705,490	657,220	532,000	502,000	474,380	455,630	436,880	418,130	399,380	380,630	361,880
6,900	6,920	710,020	661,730	536,230	506,230	477,020	458,270	439,520	420,770	402,020	383,270	364,520
6,920	6,940	714,560	666,240	540,450	510,450	480,450	460,910	442,160	423,410	404,660	385,910	367,160
6,940	6,960	719,100	670,760	544,680	514,680	484,680	463,550	444,800	426,050	407,300	388,550	369,800
6,960	6,980	723,630	675,270	548,900	518,900	488,900	466,190	447,440	428,690	409,940	391,190	372,440
6,980	7,000	728,170	679,780	553,120	523,120	493,120	468,830	450,080	431,330	412,580	393,830	375,080
7,000	7,020	732,700	684,290	557,350	527,350	497,350	471,470	452,720	433,970	415,220	396,470	377,720
7,020	7,040	737,240	688,800	561,570	531,570	501,570	474,110	455,360	436,610	417,860	399,110	380,360
7,040	7,060	741,780	693,320	565,800	535,800	505,800	476,750	458,000	439,250	420,500	401,750	383,000
7,060	7,080	746,310	697,830	570,020	540,020	510,020	480,020	460,640	441,890	423,140	404,390	385,640
7,080	7,100	750,850	702,340	574,240	544,240	514,240	484,240	463,280	444,530	425,780	407,030	388,280
7,100	7,120	755,380	706,850	578,470	548,470	518,470	488,470	465,920	447,170	428,420	409,670	390,920
7,120	7,140	759,920	711,360	582,690	552,690	522,690	492,690	468,560	449,810	431,060	412,310	393,560
7,140	7,160	764,460	715,880	586,920	556,920	526,920	496,920	471,200	452,450	433,700	414,950	396,200
7,160	7,180	768,990	720,390	591,140	561,140	531,140	501,140	473,840	455,090	436,340	417,590	398,840
7,180	7,200	773,530	724,900	595,360	565,360	535,360	505,360	476,480	457,730	438,980	420,230	401,480
7,200	7,220	778,060	729,410	599,590	569,590	539,590	509,590	479,590	460,370	441,620	422,870	404,120
7,220	7,240	782,600	733,920	603,810	573,810	543,810	513,810	483,810	463,010	444,260	425,510	406,760

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
7,240	7,260	787,140	738,440	608,040	578,040	548,040	518,040	488,040	465,650	446,900	428,150	409,400
7,260	7,280	791,670	742,950	612,260	582,260	552,260	522,260	492,260	468,290	449,540	430,790	412,040
7,280	7,300	796,210	747,460	616,480	586,480	556,480	526,480	496,480	470,930	452,180	433,430	414,680
7,300	7,320	800,740	751,970	620,710	590,710	560,710	530,710	500,710	473,570	454,820	436,070	417,320
7,320	7,340	805,280	756,480	624,930	594,930	564,930	534,930	504,930	476,210	457,460	438,710	419,960
7,340	7,360	809,820	761,000	629,160	599,160	569,160	539,160	509,160	479,160	460,100	441,350	422,600
7,360	7,380	814,350	765,510	633,380	603,380	573,380	543,380	513,380	483,380	462,740	443,990	425,240
7,380	7,400	818,890	770,020	637,600	607,600	577,600	547,600	517,600	487,600	465,380	446,630	427,880
7,400	7,420	823,420	774,530	641,830	611,830	581,830	551,830	521,830	491,830	468,020	449,270	430,520
7,420	7,440	827,960	779,040	646,050	616,050	586,050	556,050	526,050	496,050	470,660	451,910	433,160
7,440	7,460	832,500	783,560	650,280	620,280	590,280	560,280	530,280	500,280	473,300	454,550	435,800
7,460	7,480	837,030	788,070	654,500	624,500	594,500	564,500	534,500	504,500	475,940	457,190	438,440
7,480	7,500	841,570	792,580	658,720	628,720	598,720	568,720	538,720	508,720	478,720	459,830	441,080
7,500	7,520	846,100	797,090	662,950	632,950	602,950	572,950	542,950	512,950	482,950	462,470	443,720
7,520	7,540	850,640	801,600	667,170	637,170	607,170	577,170	547,170	517,170	487,170	465,110	446,360
7,540	7,560	855,180	806,120	671,400	641,400	611,400	581,400	551,400	521,400	491,400	467,750	449,000
7,560	7,580	859,710	810,630	675,620	645,620	615,620	585,620	555,620	525,620	495,620	470,390	451,640
7,580	7,600	864,250	815,140	679,840	649,840	619,840	589,840	559,840	529,840	499,840	473,030	454,280
7,600	7,620	868,780	819,650	684,070	654,070	624,070	594,070	564,070	534,070	504,070	475,670	456,920
7,620	7,640	873,320	824,160	688,290	658,290	628,290	598,290	568,290	538,290	508,290	478,310	459,560
7,640	7,660	877,860	828,680	692,520	662,520	632,520	602,520	572,520	542,520	512,520	482,520	462,200
7,660	7,680	882,390	833,190	696,740	666,740	636,740	606,740	576,740	546,740	516,740	486,740	464,840
7,680	7,700	886,930	837,700	700,960	670,960	640,960	610,960	580,960	550,960	520,960	490,960	467,480
7,700	7,720	891,460	842,210	705,190	675,190	645,190	615,190	585,190	555,190	525,190	495,190	470,120
7,720	7,740	896,000	846,720	709,410	679,410	649,410	619,410	589,410	559,410	529,410	499,410	472,760
7,740	7,760	900,540	851,240	713,640	683,640	653,640	623,640	593,640	563,640	533,640	503,640	475,400

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
7,760	7,780	905,070	855,750	717,860	687,860	657,860	627,860	597,860	567,860	537,860	507,860	478,040
7,780	7,800	909,610	860,260	722,080	692,080	662,080	632,080	602,080	572,080	542,080	512,080	482,080
7,800	7,820	914,140	864,770	726,310	696,310	666,310	636,310	606,310	576,310	546,310	516,310	486,310
7,820	7,840	918,680	869,280	730,530	700,530	670,530	640,530	610,530	580,530	550,530	520,530	490,530
7,840	7,860	923,220	873,800	734,760	704,760	674,760	644,760	614,760	584,760	554,760	524,760	494,760
7,860	7,880	927,750	878,310	738,980	708,980	678,980	648,980	618,980	588,980	558,980	528,980	498,980
7,880	7,900	932,290	882,820	743,200	713,200	683,200	653,200	623,200	593,200	563,200	533,200	503,200
7,900	7,920	936,820	887,330	747,430	717,430	687,430	657,430	627,430	597,430	567,430	537,430	507,430
7,920	7,940	941,360	891,840	751,650	721,650	691,650	661,650	631,650	601,650	571,650	541,650	511,650
7,940	7,960	945,900	896,360	755,880	725,880	695,880	665,880	635,880	605,880	575,880	545,880	515,880
7,960	7,980	950,430	900,870	760,100	730,100	700,100	670,100	640,100	610,100	580,100	550,100	520,100
7,980	8,000	954,970	905,380	764,320	734,320	704,320	674,320	644,320	614,320	584,320	554,320	524,320
8,000	8,020	959,500	909,890	768,550	738,550	708,550	678,550	648,550	618,550	588,550	558,550	528,550
8,020	8,040	964,040	914,400	772,770	742,770	712,770	682,770	652,770	622,770	592,770	562,770	532,770
8,040	8,060	968,580	918,920	777,000	747,000	717,000	687,000	657,000	627,000	597,000	567,000	537,000
8,060	8,080	973,110	923,430	781,220	751,220	721,220	691,220	661,220	631,220	601,220	571,220	541,220
8,080	8,100	977,650	927,940	785,440	755,440	725,440	695,440	665,440	635,440	605,440	575,440	545,440
8,100	8,120	982,180	932,450	789,670	759,670	729,670	699,670	669,670	639,670	609,670	579,670	549,670
8,120	8,140	986,720	936,960	793,890	763,890	733,890	703,890	673,890	643,890	613,890	583,890	553,890
8,140	8,160	991,260	941,480	798,120	768,120	738,120	708,120	678,120	648,120	618,120	588,120	558,120
8,160	8,180	995,790	945,990	802,340	772,340	742,340	712,340	682,340	652,340	622,340	592,340	562,340
8,180	8,200	1,000,330	950,500	806,560	776,560	746,560	716,560	686,560	656,560	626,560	596,560	566,560
8,200	8,220	1,004,860	955,010	810,790	780,790	750,790	720,790	690,790	660,790	630,790	600,790	570,790
8,220	8,240	1,009,400	959,520	815,010	785,010	755,010	725,010	695,010	665,010	635,010	605,010	575,010
8,240	8,260	1,013,940	964,040	819,240	789,240	759,240	729,240	699,240	669,240	639,240	609,240	579,240
8,260	8,280	1,018,470	968,550	823,460	793,460	763,460	733,460	703,460	673,460	643,460	613,460	583,460

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
8,280	8,300	1,023,010	973,060	827,680	797,680	767,680	737,680	707,680	677,680	647,680	617,680	587,680
8,300	8,320	1,027,540	977,570	831,910	801,910	771,910	741,910	711,910	681,910	651,910	621,910	591,910
8,320	8,340	1,032,080	982,080	836,130	806,130	776,130	746,130	716,130	686,130	656,130	626,130	596,130
8,340	8,360	1,036,740	986,720	840,480	810,480	780,480	750,480	720,480	690,480	660,480	630,480	600,480
8,360	8,380	1,041,420	991,370	844,840	814,840	784,840	754,840	724,840	694,840	664,840	634,840	604,840
8,380	8,400	1,046,100	996,030	849,210	819,210	789,210	759,210	729,210	699,210	669,210	639,210	609,210
8,400	8,420	1,050,780	1,000,680	853,580	823,580	793,580	763,580	733,580	703,580	673,580	643,580	613,580
8,420	8,440	1,055,460	1,005,340	857,950	827,950	797,950	767,950	737,950	707,950	677,950	647,950	617,950
8,440	8,460	1,060,140	1,010,000	862,320	832,320	802,320	772,320	742,320	712,320	682,320	652,320	622,320
8,460	8,480	1,064,820	1,014,650	866,680	836,680	806,680	776,680	746,680	716,680	686,680	656,680	626,680
8,480	8,500	1,069,500	1,019,310	871,050	841,050	811,050	781,050	751,050	721,050	691,050	661,050	631,050
8,500	8,520	1,074,180	1,023,960	875,420	845,420	815,420	785,420	755,420	725,420	695,420	665,420	635,420
8,520	8,540	1,078,860	1,028,620	879,790	849,790	819,790	789,790	759,790	729,790	699,790	669,790	639,790
8,540	8,560	1,083,540	1,033,280	884,160	854,160	824,160	794,160	764,160	734,160	704,160	674,160	644,160
8,560	8,580	1,088,220	1,037,930	888,520	858,520	828,520	798,520	768,520	738,520	708,520	678,520	648,520
8,580	8,600	1,092,900	1,042,590	892,890	862,890	832,890	802,890	772,890	742,890	712,890	682,890	652,890
8,600	8,620	1,097,580	1,047,240	897,260	867,260	837,260	807,260	777,260	747,260	717,260	687,260	657,260
8,620	8,640	1,102,260	1,051,900	901,630	871,630	841,630	811,630	781,630	751,630	721,630	691,630	661,630
8,640	8,660	1,106,940	1,056,560	906,000	876,000	846,000	816,000	786,000	756,000	726,000	696,000	666,000
8,660	8,680	1,111,620	1,061,210	910,360	880,360	850,360	820,360	790,360	760,360	730,360	700,360	670,360
8,680	8,700	1,116,300	1,065,870	914,730	884,730	854,730	824,730	794,730	764,730	734,730	704,730	674,730
8,700	8,720	1,120,980	1,070,520	919,100	889,100	859,100	829,100	799,100	769,100	739,100	709,100	679,100
8,720	8,740	1,125,660	1,075,180	923,470	893,470	863,470	833,470	803,470	773,470	743,470	713,470	683,470
8,740	8,760	1,130,340	1,079,840	927,840	897,840	867,840	837,840	807,840	777,840	747,840	717,840	687,840
8,760	8,780	1,135,020	1,084,490	932,200	902,200	872,200	842,200	812,200	782,200	752,200	722,200	692,200
8,780	8,800	1,139,700	1,089,150	936,570	906,570	876,570	846,570	816,570	786,570	756,570	726,570	696,570

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
8,800	8,820	1,144,380	1,093,800	940,940	910,940	880,940	850,940	820,940	790,940	760,940	730,940	700,940
8,820	8,840	1,149,060	1,098,460	945,310	915,310	885,310	855,310	825,310	795,310	765,310	735,310	705,310
8,840	8,860	1,153,740	1,103,120	949,680	919,680	889,680	859,680	829,680	799,680	769,680	739,680	709,680
8,860	8,880	1,158,420	1,107,770	954,040	924,040	894,040	864,040	834,040	804,040	774,040	744,040	714,040
8,880	8,900	1,163,100	1,112,430	958,410	928,410	898,410	868,410	838,410	808,410	778,410	748,410	718,410
8,900	8,920	1,167,780	1,117,080	962,780	932,780	902,780	872,780	842,780	812,780	782,780	752,780	722,780
8,920	8,940	1,172,460	1,121,740	967,150	937,150	907,150	877,150	847,150	817,150	787,150	757,150	727,150
8,940	8,960	1,177,140	1,126,400	971,520	941,520	911,520	881,520	851,520	821,520	791,520	761,520	731,520
8,960	8,980	1,181,820	1,131,050	975,880	945,880	915,880	885,880	855,880	825,880	795,880	765,880	735,880
8,980	9,000	1,186,500	1,135,710	980,250	950,250	920,250	890,250	860,250	830,250	800,250	770,250	740,250
9,000	9,020	1,191,180	1,140,360	984,620	954,620	924,620	894,620	864,620	834,620	804,620	774,620	744,620
9,020	9,040	1,195,860	1,145,020	988,990	958,990	928,990	898,990	868,990	838,990	808,990	778,990	748,990
9,040	9,060	1,200,540	1,149,680	993,360	963,360	933,360	903,360	873,360	843,360	813,360	783,360	753,360
9,060	9,080	1,205,220	1,154,330	997,720	967,720	937,720	907,720	877,720	847,720	817,720	787,720	757,720
9,080	9,100	1,209,900	1,158,990	1,002,090	972,090	942,090	912,090	882,090	852,090	822,090	792,090	762,090
9,100	9,120	1,214,580	1,163,640	1,006,460	976,460	946,460	916,460	886,460	856,460	826,460	796,460	766,460
9,120	9,140	1,219,260	1,168,300	1,010,830	980,830	950,830	920,830	890,830	860,830	830,830	800,830	770,830
9,140	9,160	1,223,940	1,172,960	1,015,200	985,200	955,200	925,200	895,200	865,200	835,200	805,200	775,200
9,160	9,180	1,228,620	1,177,610	1,019,560	989,560	959,560	929,560	899,560	869,560	839,560	809,560	779,560
9,180	9,200	1,233,300	1,182,270	1,023,930	993,930	963,930	933,930	903,930	873,930	843,930	813,930	783,930
9,200	9,220	1,237,980	1,186,920	1,028,300	998,300	968,300	938,300	908,300	878,300	848,300	818,300	788,300
9,220	9,240	1,244,640	1,191,580	1,032,670	1,002,670	972,670	942,670	912,670	882,670	852,670	822,670	792,670
9,240	9,260	1,251,470	1,196,240	1,037,040	1,007,040	977,040	947,040	917,040	887,040	857,040	827,040	797,040
9,260	9,280	1,258,290	1,200,890	1,041,400	1,011,400	981,400	951,400	921,400	891,400	861,400	831,400	801,400
9,280	9,300	1,265,120	1,205,550	1,045,770	1,015,770	985,770	955,770	925,770	895,770	865,770	835,770	805,770
9,300	9,320	1,271,940	1,210,200	1,050,140	1,020,140	990,140	960,140	930,140	900,140	870,140	840,140	810,140

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
9,320	9,340	1,278,770	1,214,860	1,054,510	1,024,510	994,510	964,510	934,510	904,510	874,510	844,510	814,510
9,340	9,360	1,285,590	1,219,520	1,058,880	1,028,880	998,880	968,880	938,880	908,880	878,880	848,880	818,880
9,360	9,380	1,292,420	1,224,170	1,063,240	1,033,240	1,003,240	973,240	943,240	913,240	883,240	853,240	823,240
9,380	9,400	1,299,240	1,228,830	1,067,610	1,037,610	1,007,610	977,610	947,610	917,610	887,610	857,610	827,610
9,400	9,420	1,306,070	1,233,480	1,071,980	1,041,980	1,011,980	981,980	951,980	921,980	891,980	861,980	831,980
9,420	9,440	1,312,890	1,238,140	1,076,350	1,046,350	1,016,350	986,350	956,350	926,350	896,350	866,350	836,350
9,440	9,460	1,319,720	1,244,840	1,080,720	1,050,720	1,020,720	990,720	960,720	930,720	900,720	870,720	840,720
9,460	9,480	1,326,540	1,251,630	1,085,080	1,055,080	1,025,080	995,080	965,080	935,080	905,080	875,080	845,080
9,480	9,500	1,333,370	1,258,420	1,089,450	1,059,450	1,029,450	999,450	969,450	939,450	909,450	879,450	849,450
9,500	9,520	1,340,190	1,265,210	1,093,820	1,063,820	1,033,820	1,003,820	973,820	943,820	913,820	883,820	853,820
9,520	9,540	1,347,020	1,272,000	1,098,190	1,068,190	1,038,190	1,008,190	978,190	948,190	918,190	888,190	858,190
9,540	9,560	1,353,840	1,278,790	1,102,560	1,072,560	1,042,560	1,012,560	982,560	952,560	922,560	892,560	862,560
9,560	9,580	1,360,670	1,285,580	1,106,920	1,076,920	1,046,920	1,016,920	986,920	956,920	926,920	896,920	866,920
9,580	9,600	1,367,490	1,292,370	1,111,290	1,081,290	1,051,290	1,021,290	991,290	961,290	931,290	901,290	871,290
9,600	9,620	1,374,320	1,299,160	1,115,660	1,085,660	1,055,660	1,025,660	995,660	965,660	935,660	905,660	875,660
9,620	9,640	1,381,140	1,305,950	1,120,030	1,090,030	1,060,030	1,030,030	1,000,030	970,030	940,030	910,030	880,030
9,640	9,660	1,387,970	1,312,740	1,124,400	1,094,400	1,064,400	1,034,400	1,004,400	974,400	944,400	914,400	884,400
9,660	9,680	1,394,790	1,319,530	1,128,760	1,098,760	1,068,760	1,038,760	1,008,760	978,760	948,760	918,760	888,760
9,680	9,700	1,401,620	1,326,320	1,133,130	1,103,130	1,073,130	1,043,130	1,013,130	983,130	953,130	923,130	893,130
9,700	9,720	1,408,440	1,333,110	1,137,500	1,107,500	1,077,500	1,047,500	1,017,500	987,500	957,500	927,500	897,500
9,720	9,740	1,415,270	1,339,900	1,141,870	1,111,870	1,081,870	1,051,870	1,021,870	991,870	961,870	931,870	901,870
9,740	9,760	1,422,090	1,346,690	1,146,240	1,116,240	1,086,240	1,056,240	1,026,240	996,240	966,240	936,240	906,240
9,760	9,780	1,428,920	1,353,480	1,150,600	1,120,600	1,090,600	1,060,600	1,030,600	1,000,600	970,600	940,600	910,600
9,780	9,800	1,435,740	1,360,270	1,154,970	1,124,970	1,094,970	1,064,970	1,034,970	1,004,970	974,970	944,970	914,970
9,800	9,820	1,442,570	1,367,060	1,159,340	1,129,340	1,099,340	1,069,340	1,039,340	1,009,340	979,340	949,340	919,340
9,820	9,840	1,449,390	1,373,850	1,163,710	1,133,710	1,103,710	1,073,710	1,043,710	1,013,710	983,710	953,710	923,710

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
9,840	9,860	1,456,220	1,380,640	1,168,080	1,138,080	1,108,080	1,078,080	1,048,080	1,018,080	988,080	958,080	928,080
9,860	9,880	1,463,040	1,387,430	1,172,440	1,142,440	1,112,440	1,082,440	1,052,440	1,022,440	992,440	962,440	932,440
9,880	9,900	1,469,870	1,394,220	1,176,810	1,146,810	1,116,810	1,086,810	1,056,810	1,026,810	996,810	966,810	936,810
9,900	9,920	1,476,690	1,401,010	1,181,180	1,151,180	1,121,180	1,091,180	1,061,180	1,031,180	1,001,180	971,180	941,180
9,920	9,940	1,483,520	1,407,800	1,185,550	1,155,550	1,125,550	1,095,550	1,065,550	1,035,550	1,005,550	975,550	945,550
9,940	9,960	1,490,340	1,414,590	1,189,920	1,159,920	1,129,920	1,099,920	1,069,920	1,039,920	1,009,920	979,920	949,920
9,960	9,980	1,497,170	1,421,380	1,194,280	1,164,280	1,134,280	1,104,280	1,074,280	1,044,280	1,014,280	984,280	954,280
9,980	10,000	1,503,990	1,428,170	1,198,650	1,168,650	1,138,650	1,108,650	1,078,650	1,048,650	1,018,650	988,650	958,650
10,000천원		1,507,400	1,431,570	1,200,840	1,170,840	1,140,840	1,110,840	1,080,840	1,050,840	1,020,840	990,840	960,840
10,000천원 초과 14,000천원 이하		(10,000천원인 경우의 해당 세액) + (10,000천원을 초과하는 금액에 98%를 곱한 금액의 35% 상당액) + (25,000원)										
14,000천원 초과 28,000천원 이하		(10,000천원인 경우의 해당 세액) + (1,397,000원) + (14,000천원을 초과하는 금액에 98%를 곱한 금액의 38% 상당액)										
28,000천원 초과 30,000천원 이하		(10,000천원인 경우의 해당 세액) + (6,610,600원) + (28,000천원을 초과하는 금액에 98%를 곱한 금액의 40% 상당액)										
30,000천원 초과 45,000천원 이하		(10,000천원인 경우의 해당 세액) + (7,394,600원) + (30,000천원을 초과하는 금액의 40% 상당액)										
45,000천원 초과 87,000천원 이하		(10,000천원인 경우의 해당 세액) + (13,394,600원) + (45,000천원을 초과하는 금액의 42% 상당액)										
87,000천원 초과		(10,000천원인 경우의 해당 세액) + (31,034,600원) + (87,000천원을 초과하는 금액의 45% 상당액)										