■ 소득세법 시행령 [별표 3] <개정 2023. 2. 28.>

연금소득 간이세액표(제189조제2항 관련)

주: 1. 이 간이세액표의 해당 세액은 연금소득공제·인적공제 및 표준공제를 반영하여 계산한 금액임.

2. 공제대상 가족수가 7명을 초과하는 경우의 세액은 다음 가목의 금액에서 나목의 금액을 뺀 금액으로 함.

가. 공제대상 가족의 수가 7명인 경우의 세액

나. (공제대상 가족의 수가 6명인 경우의 세액 - 공제대상 가족의 수가 7명인 경우의 세액) × 7명을 초과하는 가족의 수

(70세 이상자가 없는 경우) (단위: 원)

월환산액(천원)		공제대상 가족수 1	2	3	4	5	6	7
560	565	0	0	0	0	0	0	0
565	570	0	0	0	0	0	0	0
570	575	0	0	0	0	0	0	0
575	580	0	0	0	0	0	0	0
580	585	0	0	0	0	0	0	0
585	590	0	0	0	0	0	0	0
590	595	0	0	0	0	0	0	0
595	600	0	0	0	0	0	0	0
600	605	0	0	0	0	0	0	0
605	610	0	0	0	0	0	0	0
610	615	0	0	0	0	0	0	0
615	620	0	0	0	0	0	0	0
620	625	0	0	0	0	0	0	0
625	630	0	0	0	0	0	0	0
630	635	0	0	0	0	0	0	0
635	640	0	0	0	0	0	0	0
640	645	0	0	0	0	0	0	0
645	650	0	0	0	0	0	0	0
650	655	0	0	0	0	0	0	0
655	660	0	0	0	0	0	0	0
660	665	0	0	0	0	0	0	0
665	670	1,200	0	0	0	0	0	0
670	675	1,440	0	0	0	0	0	0
675	680	1,680	0	0	0	0	0	0
680	685	1,920	0	0	0	0	0	0
685	690	2,160	0	0	0	0	0	0
690	695	2,400	0	0	0	0	0	0
695	700	2,640	0	0	0	0	0	0
700	705	2,880	0	0	0	0	0	0
705	710	3,120	0	0	0	0	0	0
710	715	3,360	0	0	0	0	0	0

715	720	3,600	0	0	0	0	0	0
720	725	3,840	0	0	0	0	0	0
725	730	4,080	0	0	0	0	0	0
730	735	4,320	0	0	0	0	0	0
735	740	4,560	0	0	0	0	0	0
740	745	4,800	0	0	0	0	0	0
745	750	5,040	0	0	0	0	0	0
750	755	5,280	0	0	0	0	0	0
755	760	5,520	0	0	0	0	0	0
760	765	5,760	0	0	0	0	0	0
765	770	6,000	0	0	0	0	0	0
770	775	6,240	0	0	0	0	0	0
775	780	6,480	0	0	0	0	0	0
780	785	6,720	0	0	0	0	0	0
785	790	6,960	0	0	0	0	0	0
790	795	7,200	0	0	0	0	0	0
795	800	7,440	0	0	0	0	0	0
800	805	7,680	0	0	0	0	0	0
805	810	7,920	0	0	0	0	0	0
810	815	8,160	0	0	0	0	0	0
815	820	8,400	0	0	0	0	0	0
820	825	8,640	1,140	0	0	0	0	0
825	830	8,880	1,380	0	0	0	0	0
830	835	9,120	1,620	0	0	0	0	0
835	840	9,360	1,860	0	0	0	0	0
840	845	9,600	2,100	0	0	0	0	0
845	850	9,840	2,340	0	0	0	0	0
850	855	10,080	2,580	0	0	0	0	0
855	860	10,320	2,820	0	0	0	0	0
860	865	10,560	3,060	0	0	0	0	0
865	870	10,800	3,300	0	0	0	0	0
870	875	11,040	3,540	0	0	0	0	0
875	880	11,280	3,780	0	0	0	0	0
880	885	11,520	4,020	0	0	0	0	0
885	890	11,760	4,260	0	0	0	0	0
890	895	12,000	4,500	0	0	0	0	0
895	900	12,240	4,740	0	0	0	0	0
900	905	12,480	4,980	0	0	0	0	0
905	910	12,720	5,220	0	0	0	0	0
910	915	12,960	5,460	0	0	0	0	0
915	920	13,200	5,700	0	0	0	0	0
920	925	13,440	5,940	0	0	0	0	0
925	930	13,680	6,180	0	0	0	0	0
930	935	13,920	6,420	0	0	0	0	0
935	940	14,160	6,660	0	0	0	0	0
940	945	14,400	6,900	0	0	0	0	0
945	950	14,640	7,140	0	0	0	0	0
950	955	14,880	7,380	0	0	0	0	0
955	960	15,120	7,620	0	0	0	0	0
960	965	15,360	7,860	0	0	0	0	0
965	970	15,600	8,100	0	0	0	0	0
970	975	15,840	8,340	0	0	0	0	0
975	980	16,080	8,580	1,080	0	0	0	0
980	985	16,320	8,820	1,320	0	0	0	0

985	990	16,560	9,060	1,560	0	0	0	0
990	995	16,800	9,300	1,800	0	0	0	0
995	1,000	17,040	9,540	2,040	0	0	0	0
1,000	1,010	17,400	9,900	2,400	0	0	0	0
1,010	1,020	17,880	10,380	2,880	0	0	0	0
1,020	1,030	18,360	10,860	3,360	0	0	0	0
1,030	1,040	18,840	11,340	3,840	0	0	0	0
1,040	1,050	19,320	11,820	4,320	0	0	0	0
1,050	1,060	19,800	12,300	4,800	0	0	0	0
1,060	1,070	20,280	12,780	5,280	0	0	0	0
1,070	1,080	20,760	13,260	5,760	0	0	0	0
1,080	1,090	21,240	13,740	6,240	0	0	0	0
1,090	1,100	21,720	14,220	6,720	0	0	0	0
1,100	1,110	22,200	14,700	7,200	0	0	0	0
1,110	1,120	22,680	15,180	7,680	0	0	0	0
1,120	1,130	23,160	15,660	8,160	0	0	0	0
1,130	1,140	23,640	16,140	8,640	1,140	0	0	0
1,140	1,150	24,120	16,620	9,120	1,620	0	0	0
1,150	1,160	24,600	17,100	9,600	2,100	0	0	0
1,160	1,170	25,080	17,580	10,080	2,580	0	0	0
1,170	1,180	25,610	18,110	10,610	3,110	0	0	0
1,180	1,190	26,150	18,650	11,150	3,650	0	0	0
1,190	1,200	26,690	19,190	11,690	4,190	0	0	0
1,200	1,210	27,230	19,730	12,230	4,730	0	0	0
1,210	1,220	27,770	20,270	12,770	5,270	0	0	0
1,220	1,230	28,310	20,810	13,310	5,810	0	0	0
1,230	1,240	28,850	21,350	13,850	6,350	0	0	0
1,240	1,250	29,390	21,890	14,390	6,890	0	0	0
1,250	1,260	29,930	22,430	14,930	7,430	0	0	0
1,260	1,270	30,470	22,970	15,470	7,970	0	0	0
1,270	1,280	31,010	23,510	16,010	8,510	1,010	0	0
1,280	1,290	31,550	24,050	16,550	9,050	1,550	0	0
1,290	1,300	32,090	24,590	17,090	9,590	2,090	0	0
1,300	1,310	32,630	25,130	17,630	10,130	2,630	0	0
1,310	1,320	33,170	25,670	18,170	10,670	3,170	0	0
1,320	1,330	33,710	26,210	18,710	11,210	3,710	0	0
1,330	1,340	34,250	26,750	19,250	11,750	4,250	0	0
1,340	1,350	34,790	27,290	19,790	12,290	4,790	0	0
1,350	1,360	35,330	27,830	20,330	12,830	5,330	0	0
1,360	1,370	35,870	28,370	20,870	13,370	5,870	0	0
1,370	1,380	36,410	28,910	21,410	13,910	6,410	0	0
1,380	1,390	36,950	29,450	21,950	14,450	6,950	0	0
1,390	1,400	37,490	29,990	22,490	14,990	7,490	0	0
1,400	1,410	38,030	30,530	23,030	15,530	8,030	0	0
1,410	1,420	38,570	31,070	23,570	16,070	8,570	1,070	0
1,420	1,430	39,110	31,610	24,110	16,610	9,110	1,610	0
1,430	1,440	39,650	32,150	24,650	17,150	9,650	2,150	0
1,440	1,450	40,190	32,690	25,190	17,690	10,190	2,690	0
1,450	1,460	40,730	33,230	25,730	18,230	10,730	3,230	0
1,460	1,470	41,270	33,770	26,270	18,770	11,270	3,770	0
1,470	1,480	41,810	34,310	26,810	19,310	11,810	4,310	0
1,480	1,490	42,350	34,850	27,350	19,850	12,350	4,850	0
1,490	1,500	42,890	35,390	27,890	20,390	12,890	5,390	0
1,500	1,510	43,430	35,930	28,430	20,930	13,430	5,930	0

1,510	1,520	43,970	36,470	28,970	21,470	13,970	6,470	0
1,520	1,530	44,510	37,010	29,510	22,010	14,510	7,010	0
1,530	1,540	45,050	37,550	30,050	22,550	15,050	7,550	0
1,540	1,550	45,590	38,090	30,590	23,090	15,590	8,090	0
1,550	1,560	46,130	38,630	31,130	23,630	16,130	8,630	1,130
1,560	1,570	46,670	39,170	31,670	24,170	16,670	9,170	1,670
1,570	1,580	47,210	39,710	32,210	24,710	17,210	9,710	2,210
1,580	1,590	47,750	40,250	32,750	25,250	17,750	10,250	2,750
1,590	1,600	48,290	40,790	33,290	25,790	18,290	10,790	3,290
1,600	1,610	48,830	41,330	33,830	26,330	18,830	11,330	3,830
1,610	1,620	49,370	41,870	34,370	26,870	19,370	11,870	4,370
1,620	1,630	49,910	42,410	34,910	27,410	19,910	12,410	4,910
1,630	1,640	50,450	42,950	35,450	27,950	20,450	12,950	5,450
1,640	1,650	50,990	43,490	35,990	28,490	20,990	13,490	5,990
1,650	1,660	51,530	44,030	36,530	29,030	21,530	14,030	6,530
1,660	1,670	52,070	44,570	37,070	29,570	22,070	14,570	7,070
1,670	1,680	52,610	45,110	37,610	30,110	22,610	15,110	7,610
1,680	1,690	53,150	45,650	38,150	30,650	23,150	15,650	8,150
1,690	1,700	53,690	46,190	38,690	31,190	23,690	16,190	8,690
1,700	1,710	54,230	46,730	39,230	31,730	24,230	16,730	9,230
1,710	1,720	54,770	47,270	39,770	32,270	24,770	17,270	9,770
1,720	1,730	55,310	47,810	40,310	32,810	25,310	17,810	10,310
1,730	1,740	55,850	48,350	40,850	33,350	25,850	18,350	10,850
1,740	1,750	56,390	48,890	41,390	33,890	26,390	18,890	11,390
1,750	1,760	56,930	49,430	41,930	34,430	26,930	19,430	11,930
1,760	1,770	57,470	49,970	42,470	34,970	27,470	19,970	12,470
1,770	1,780	58,010	50,510	43,010	35,510	28,010	20,510	13,010
1,780	1,790	58,550	51,050	43,550	36,050	28,550	21,050	13,550
1,790	1,800	59,090	51,590	44,090	36,590	29,090	21,590	14,090
1,800	1,810	59,630	52,130	44,630	37,130	29,630	22,130	14,630
1,810	1,820	60,170	52,670	45,170	37,670	30,170	22,670	15,170
1,820	1,830	60,710	53,210	45,710	38,210	30,710	23,210	15,710
1,830	1,840	61,250	53,750	46,250	38,750	31,250	23,750	16,250
1,840	1,850	61,790	54,290	46,790	39,290	31,790	24,290	16,790
1,850	1,860	62,330	54,830	47,330	39,830	32,330	24,830	17,330
1,860	1,870	62,870	55,370	47,870	40,370	32,870	25,370	17,870
1,870	1,880	63,410	55,910	48,410	40,910	33,410	25,910	18,410
1,880	1,890	63,950	56,450	48,950	41,450	33,950	26,450	18,950
1,890	1,900	64,990	56,990	49,490	41,990	34,490	26,990	19,490
1,900	1,910	66,340	57,530	50,030	42,530	35,030	27,530	20,030
1,910	1,920	67,690	58,070	50,570	43,070	35,570	28,070	20,570
1,920	1,930	69,040	58,610	51,110	43,610	36,110	28,610	21,110
1,930	1,940	70,390	59,150	51,650	44,150	36,650	29,150	21,650
1,940	1,950	71,740	59,690	52,190	44,690	37,190	29,690	22,190
1,950	1,960	73,090	60,230	52,730	45,230	37,730	30,230	22,730
1,960	1,970	74,440	60,770	53,270	45,770	38,270	30,770	23,270
1,970	1,980	75,790	61,310	53,810	46,310	38,810	31,310	23,810
1,980	1,990	77,140	61,850	54,350	46,850	39,350	31,850	24,350
1,990	2,000	78,490	62,390	54,890	47,390	39,890	32,390	24,890
2,000	2,020	80,510	63,200	55,700	48,200	40,700	33,200	25,700
2,020	2,040	83,210	64,460	56,780	49,280	41,780	34,280	26,780
2,040	2,060	85,910	67,160	57,860	50,360	42,860	35,360	27,860
2,060	2,080	88,610	69,860	58,940	51,440	43,940	36,440	28,940
2,080	2,100	91,310	72,560	60,020	52,520	45,020	37,520	30,020

2,100	2,120	94,010	75,260	61,100	53,600	46,100	38,600	31,100
2,120	2,140	96,710	77,960	62,180	54,680	47,180	39,680	32,180
2,140	2,160	99,410	80,660	63,260	55,760	48,260	40,760	33,260
2,160	2,180	102,110	83,360	64,610	56,840	49,340	41,840	34,340
2,180	2,200	104,810	86,060	67,310	57,920	50,420	42,920	35,420
2,200	2,220	107,510	88,760	70,010	59,000	51,500	44,000	36,500
2,220	2,240	110,210	91,460	72,710	60,080	52,580	45,080	37,580
2,240	2,260	112,910	94,160	75,410	61,160	53,660	46,160	38,660
2,260	2,280	115,610	96,860	78,110	62,240	54,740	47,240	39,740
2,280	2,300	118,310	99,560	80,810	63,320	55,820	48,320	40,820
2,300	2,320	121,010	102,260	83,510	64,760	56,900	49,400	41,900
2,320	2,340	123,710	104,960	86,210	67,460	57,980	50,480	42,980
2,340	2,360	126,410	107,660	88,910	70,160	59,060	51,560	44,060
2,360	2,380	129,110	110,360	91,610	72,860	60,140	52,640	45,140
2,380	2,400	131,810	113,060	94,310	75,560	61,220	53,720	46,220
2,400	2,420	134,510	115,760	97,010	78,260	62,300	54,800	47,300
2,420	2,440	137,210	118,460	99,710	80,960	63,380	55,880	48,380
2,440	2,460	139,910	121,160	102,410	83,660	64,910	56,960	49,460
2,460	2,480	142,610	123,860	105,110	86,360	67,610	58,040	50,540
2,480	2,500	145,310	126,560	107,810	89,060	70,310	59,120	51,620
2,500	2,520	148,010	129,260	110,510	91,760	73,010	60,200	52,700
2,520	2,540	150,710	131,960	113,210	94,460	75,710	61,280	53,780
2,540	2,560	153,410	134,660	115,910	97,160	78,410	62,360	54,860
2,560	2,580	156,110	137,360	118,610	99,860	81,110	63,440	55,940
2,580	2,600	158,810	140,060	121,310	102,560	83,810	65,060	57,020
2,600	2,620	161,510	142,760	124,010	105,260	86,510	67,760	58,100
2,620	2,640	164,210	145,460	126,710	107,960	89,210	70,460	59,180
2,640	2,660	166,910	148,160	129,410	110,660	91,910	73,160	60,260
2,660	2,680	169,610	150,860	132,110	113,360	94,610	75,860	61,340
2,680	2,700	172,310	153,560	134,810	116,060	97,310	78,560	62,420
2,700	2,720	175,010	156,260	137,510	118,760	100,010	81,260	63,500
2,720	2,740	177,710	158,960	140,210	121,460	102,710	83,960	65,210
2,740	2,760	180,410	161,660	142,910	124,160	105,410	86,660	67,910
2,760	2,780	183,110	164,360	145,610	126,860	108,110	89,360	70,610
2,780	2,800	185,810	167,060	148,310	129,560	110,810	92,060	73,310
2,800	2,820	188,510	169,760	151,010	132,260	113,510	94,760	76,010
2,820	2,840	191,210	172,460	153,710	134,960	116,210	97,460	78,710
2,840	2,860	193,910	175,160	156,410	137,660	118,910	100,160	81,410
2,860	2,880	196,610	177,860	159,110	140,360	121,610	102,860	84,110
2,880	2,900	199,310	180,560	161,810	143,060	124,310	105,560	86,810
2,900	2,920	202,010	183,260	164,510	145,760	127,010	108,260	89,510
2,920	2,940	204,710	185,960	167,210	148,460	129,710	110,960	92,210
2,940	2,960	207,410	188,660	169,910	151,160	132,410	113,660	94,910
2,960	2,980	210,110	191,360	172,610	153,860	135,110	116,360	97,610
2,980	3,000	212,810	194,060	175,310	156,560	137,810	119,060	100,310
3,000	3,020	215,510	196,760	178,010	159,260	140,510	121,760	103,010
3,020	3,040	218,210	199,460	180,710	161,960	143,210	124,460	105,710
3,040	3,060	220,910	202,160	183,410	164,660	145,910	127,160	108,410
3,060	3,080	223,610	204,860	186,110	167,360	148,610	129,860	111,110
3,080	3,100	226,310	207,560	188,810	170,060	151,310	132,560	113,810
3,100	3,120	229,010	210,260	191,510	172,760	154,010	135,260	116,510
3,120	3,140	231,710	212,960	194,210	175,460	156,710	137,960	119,210
3,140	3,160	234,410	215,660	196,910	178,160	159,410	140,660	121,910
3,160	3,180	237,110	218,360	199,610	180,860	162,110	143,360	124,610

3,180	3,200	239,810	221,060	202,310	183,560	164,810	146,060	127,310
3,200	3,220	242,510	223,760	205,010	186,260	167,510	148,760	130,010
3,220	3,240	245,210	226,460	207,710	188,960	170,210	151,460	132,710
3,240	3,260	247,910	229,160	210,410	191,660	172,910	154,160	135,410
3,260	3,280	250,610	231,860	213,110	194,360	175,610	156,860	138,110
3,280	3,300	253,310	234,560	215,810	197,060	178,310	159,560	140,810
3,300	3,320	256,010	237,260	218,510	199,760	181,010	162,260	143,510
3,320	3,340	258,710	239,960	221,210	202,460	183,710	164,960	146,210
3,340	3,360	261,410	242,660	223,910	205,160	186,410	167,660	148,910
3,360	3,380	264,110	245,360	226,610	207,860	189,110	170,360	151,610
3,380	3,400	266,810	248,060	229,310	210,560	191,810	173,060	154,310
3,400	3,420	269,510	250,760	232,010	213,260	194,510	175,760	157,010
3,420	3,440	272,410	253,660	234,910	216,160	197,410	178,660	159,910
3,440	3,460	275,410	256,660	237,910	219,160	200,410	181,660	162,910
3,460	3,480	278,410	259,660	240,910	222,160	203,410	184,660	165,910
3,480	3,500	281,410	262,660	243,910	225,160	206,410	187,660	168,910
3,500	3,520	284,410	265,660	246,910	228,160	209,410	190,660	171,910
3,520	3,540	287,410	268,660	249,910	231,160	212,410	193,660	174,910
3,540	3,560	290,410	271,660	252,910	234,160	215,410	196,660	177,910
3,560	3,580	293,410	274,660	255,910	237,160	218,410	199,660	180,910
3,580	3,600	296,410	277,660	258,910	240,160	221,410	202,660	183,910
3,600	3,620	299,410	280,660	261,910	243,160	224,410	205,660	186,910
3,620	3,640	302,410	283,660	264,910	246,160	227,410	208,660	189,910
3,640	3,660	305,410	286,660	267,910	249,160	230,410	211,660	192,910
3,660	3,680	308,410	289,660	270,910	252,160	233,410	214,660	195,910
3,680	3,700	311,410	292,660	273,910	255,160	236,410	217,660	198,910
3,700	3,720	314,410	295,660	276,910	258,160	239,410	220,660	201,910
3,720	3,740	317,410	298,660	279,910	261,160	242,410	223,660	204,910
3,740	3,760	320,410	301,660	282,910	264,160	245,410	226,660	207,910
3,760	3,780	323,410	304,660	285,910	267,160	248,410	229,660	210,910
3,780	3,800	326,410	307,660	288,910	270,160	251,410	232,660	213,910
3,800	3,820	329,410	310,660	291,910	273,160	254,410	235,660	216,910
3,820	3,840	332,410	313,660	294,910	276,160	257,410	238,660	219,910
3,840	3,860	335,410	316,660	297,910	279,160	260,410	241,660	222,910
3,860	3,880	338,410	319,660	300,910	282,160	263,410	244,660	225,910
3,880	3,900	341,410	322,660	303,910	285,160	266,410	247,660	228,910
3,900	3,920	344,410	325,660	306,910	288,160	269,410	250,660	231,910
3,920	3,940	347,410	328,660	309,910	291,160	272,410	253,660	234,910
3,940	3,960	350,410	331,660	312,910	294,160	275,410	256,660	237,910
3,960	3,980	353,410	334,660	315,910	297,160	278,410	259,660	240,910
3,980	4,000	356,410	337,660	318,910	300,160	281,410	262,660	243,910
4,000이상		357,910	339,160	320,410	301,660	282,910	264,160	245,410

(70세 이상자가 1명인 경우)

(단위: 원)

공제대상 가족수 / 월환산액(천원)		1	2	3	4	5	6	7
670	675	0	0	0	0	0	0	0
675	680	0	0	0	0	0	0	0
680	685	0	0	0	0	0	0	0
685	690	0	0	0	0	0	0	0
690	695	0	0	0	0	0	0	0
695	700	0	0	0	0	0	0	0

700	705	0	0	0	0	0	0	0
705	710	0	0	0	0	0	0	0
710	715	0	0	0	0	0	0	0
715	720	0	0	0	0	0	0	0
720	725	0	0	0	0	0	0	0
725	730	0	0	0	0	0	0	0
730	735	0	0	0	0	0	0	0
735	740	0	0	0	0	0	0	0
740	745	0	0	0	0	0	0	0
745	750	0	0	0	0	0	0	0
750	755	0	0	0	0	0	0	0
755	760	0	0	0	0	0	0	0
760	765	0	0	0	0	0	0	0
765	770	1,000	0	0	0	0	0	0
770	775	1,240	0	0	0	0	0	0
775	780	1,480	0	0	0	0	0	0
780	785	1,720	0	0	0	0	0	0
785	790	1,960	0	0	0	0	0	0
790	795	2,200	0	0	0	0	0	0
795	800	2,440	0	0	0	0	0	0
800	805	2,680	0	0	0	0	0	0
805	810	2,920	0	0	0	0	0	0
810	815	3,160	0	0	0	0	0	0
815	820	3,400	0	0	0	0	0	0
820	825	3,640	0	0	0	0	0	0
825	830	3,880	0	0	0	0	0	0
830	835	4,120	0	0	0	0	0	0
835	840	4,360	0	0	0	0	0	0
840	845	4,600	0	0	0	0	0	0
845	850	4,840	0	0	0	0	0	0
850	855	5,080	0	0	0	0	0	0
855	860	5,320	0	0	0	0	0	0
860	865	5,560	0	0	0	0	0	0
865	870	5,800	0	0	0	0	0	0
870	875	6,040	0	0	0	0	0	0
875	880	6,280	0	0	0	0	0	0
880	885	6,520	0	0	0	0	0	0
885	890	6,760	0	0	0	0	0	0
890	895	7,000	0	0	0	0	0	0
895	900	7,240	0	0	0	0	0	0
900	905	7,480	0	0	0	0	0	0
905	910	7,720	0	0	0	0	0	0
910	915	7,960	0	0	0	0	0	0
915	920	8,200	0	0	0	0	0	0
920	925	8,440	0	0	0	0	0	0
925	930	8,680	1,180	0	0	0	0	0
930	935	8,920	1,420	0	0	0	0	0
935	940	9,160	1,660	0	0	0	0	0
940	945	9,400	1,900	0	0	0	0	0
945	950	9,640	2,140	0	0	0	0	0
950	955	9,880	2,380	0	0	0	0	0
955	960	10,120	2,620	0	0	0	0	0
960	965	10,360	2,860	0	0	0	0	0
965	970	10,600	3,100	0	0	0	0	0

970	975	10,840	3,340	0	0	0	0	0
975	980	11,080	3,580	0	0	0	0	0
980	985	11,320	3,820	0	0	0	0	0
985	990	11,560	4,060	0	0	0	0	0
990	995	11,800	4,300	0	0	0	0	0
995	1,000	12,040	4,540	0	0	0	0	0
1,000	1,010	12,400	4,900	0	0	0	0	0
1,010	1,020	12,880	5,380	0	0	0	0	0
1,020	1,030	13,360	5,860	0	0	0	0	0
1,030	1,040	13,840	6,340	0	0	0	0	0
1,040	1,050	14,320	6,820	0	0	0	0	0
1,050	1,060	14,800	7,300	0	0	0	0	0
1,060	1,070	15,280	7,780	0	0	0	0	0
1,070	1,080	15,760	8,260	0	0	0	0	0
1,080	1,090	16,240	8,740	1,240	0	0	0	0
1,090	1,100	16,720	9,220	1,720	0	0	0	0
1,100	1,110	17,200	9,700	2,200	0	0	0	0
1,110	1,120	17,680	10,180	2,680	0	0	0	0
1,120	1,130	18,160	10,660	3,160	0	0	0	0
1,130	1,140	18,640	11,140	3,640	0	0	0	0
1,140	1,150	19,120	11,620	4,120	0	0	0	0
1,150	1,160	19,600	12,100	4,600	0	0	0	0
1,160	1,170	20,080	12,580	5,080	0	0	0	0
1,170	1,180	20,610	13,110	5,610	0	0	0	0
1,180	1,190	21,150	13,650	6,150	0	0	0	0
1,190	1,200	21,690	14,190	6,690	0	0	0	0
1,200	1,210	22,230	14,730	7,230	0	0	0	0
1,210	1,220	22,770	15,270	7,770	0	0	0	0
1,220	1,230	23,310	15,810	8,310	0	0	0	0
1,230	1,240	23,850	16,350	8,850	1,350	0	0	0
1,240	1,250	24,390	16,890	9,390	1,890	0	0	0
1,250	1,260	24,930	17,430	9,930	2,430	0	0	0
1,260	1,270	25,470	17,970	10,470	2,970	0	0	0
1,270	1,280	26,010	18,510	11,010	3,510	0	0	0
1,280	1,290	26,550	19,050	11,550	4,050	0	0	0
1,290	1,300	27,090	19,590	12,090	4,590	0	0	0
1,300	1,310	27,630	20,130	12,630	5,130	0	0	0
1,310	1,320	28,170	20,670	13,170	5,670	0	0	0
1,320	1,330	28,710	21,210	13,710	6,210	0	0	0
1,330	1,340	29,250	21,750	14,250	6,750	0	0	0
1,340	1,350	29,790	22,290	14,790	7,290	0	0	0
1,350	1,360	30,330	22,830	15,330	7,830	0	0	0
1,360	1,370	30,870	23,370	15,870	8,370	0	0	0
1,370	1,380	31,410	23,910	16,410	8,910	1,410	0	0
1,380	1,390	31,950	24,450	16,950	9,450	1,950	0	0
1,390	1,400	32,490	24,990	17,490	9,990	2,490	0	0
1,400	1,410	33,030	25,530	18,030	10,530	3,030	0	0
1,410	1,420	33,570	26,070	18,570	11,070	3,570	0	0
1,420	1,430	34,110	26,610	19,110	11,610	4,110	0	0
1,430	1,440	34,650	27,150	19,650	12,150	4,650	0	0
1,440	1,450	35,190	27,690	20,190	12,690	5,190	0	0
1,450	1,460	35,730	28,230	20,730	13,230	5,730	0	0
1,460	1,470	36,270	28,770	21,270	13,770	6,270	0	0
1,470	1,480	36,810	29,310	21,810	14,310	6,810	0	0

1,480	1,490	37,350	29,850	22,350	14,850	7,350	0	0
1,490	1,500	37,890	30,390	22,890	15,390	7,890	0	0
1,500	1,510	38,430	30,930	23,430	15,930	8,430	0	0
1,510	1,520	38,970	31,470	23,970	16,470	8,970	1,470	0
1,520	1,530	39,510	32,010	24,510	17,010	9,510	2,010	0
1,530	1,540	40,050	32,550	25,050	17,550	10,050	2,550	0
1,540	1,550	40,590	33,090	25,590	18,090	10,590	3,090	0
1,550	1,560	41,130	33,630	26,130	18,630	11,130	3,630	0
1,560	1,570	41,670	34,170	26,670	19,170	11,670	4,170	0
1,570	1,580	42,210	34,710	27,210	19,710	12,210	4,710	0
1,580	1,590	42,750	35,250	27,750	20,250	12,750	5,250	0
1,590	1,600	43,290	35,790	28,290	20,790	13,290	5,790	0
1,600	1,610	43,830	36,330	28,830	21,330	13,830	6,330	0
1,610	1,620	44,370	36,870	29,370	21,870	14,370	6,870	0
1,620	1,630	44,910	37,410	29,910	22,410	14,910	7,410	0
1,630	1,640	45,450	37,950	30,450	22,950	15,450	7,950	0
1,640	1,650	45,990	38,490	30,990	23,490	15,990	8,490	0
1,650	1,660	46,530	39,030	31,530	24,030	16,530	9,030	1,530
1,660	1,670	47,070	39,570	32,070	24,570	17,070	9,570	2,070
1,670	1,680	47,610	40,110	32,610	25,110	17,610	10,110	2,610
1,680	1,690	48,150	40,650	33,150	25,650	18,150	10,650	3,150
1,690	1,700	48,690	41,190	33,690	26,190	18,690	11,190	3,690
1,700	1,710	49,230	41,730	34,230	26,730	19,230	11,730	4,230
1,710	1,720	49,770	42,270	34,770	27,270	19,770	12,270	4,770
1,720	1,730	50,310	42,810	35,310	27,810	20,310	12,810	5,310
1,730	1,740	50,850	43,350	35,850	28,350	20,850	13,350	5,850
1,740	1,750	51,390	43,890	36,390	28,890	21,390	13,890	6,390
1,750	1,760	51,930	44,430	36,930	29,430	21,930	14,430	6,930
1,760	1,770	52,470	44,970	37,470	29,970	22,470	14,970	7,470
1,770	1,780	53,010	45,510	38,010	30,510	23,010	15,510	8,010
1,780	1,790	53,550	46,050	38,550	31,050	23,550	16,050	8,550
1,790	1,800	54,090	46,590	39,090	31,590	24,090	16,590	9,090
1,800	1,810	54,630	47,130	39,630	32,130	24,630	17,130	9,630
1,810	1,820	55,170	47,670	40,170	32,670	25,170	17,670	10,170
1,820	1,830	55,710	48,210	40,710	33,210	25,710	18,210	10,710
1,830	1,840	56,250	48,750	41,250	33,750	26,250	18,750	11,250
1,840	1,850	56,790	49,290	41,790	34,290	26,790	19,290	11,790
1,850	1,860	57,330	49,830	42,330	34,830	27,330	19,830	12,330
1,860	1,870	57,870	50,370	42,870	35,370	27,870	20,370	12,870
1,870	1,880	58,410	50,910	43,410	35,910	28,410	20,910	13,410
1,880	1,890	58,950	51,450	43,950	36,450	28,950	21,450	13,950
1,890	1,900	59,490	51,990	44,490	36,990	29,490	21,990	14,490
1,900	1,910	60,030	52,530	45,030	37,530	30,030	22,530	15,030
1,910	1,920	60,570	53,070	45,570	38,070	30,570	23,070	15,570
1,920	1,930	61,110	53,610	46,110	38,610	31,110	23,610	16,110
1,930	1,940	61,650	54,150	46,650	39,150	31,650	24,150	16,650
1,940	1,950	62,190	54,690	47,190	39,690	32,190	24,690	17,190
1,950	1,960	62,730	55,230	47,730	40,230	32,730	25,230	17,730
1,960	1,970	63,270	55,770	48,270	40,770	33,270	25,770	18,270
1,970	1,980	63,810	56,310	48,810	41,310	33,810	26,310	18,810
1,980	1,990	64,640	56,850	49,350	41,850	34,350	26,850	19,350
1,990	2,000	65,990	57,390	49,890	42,390	34,890	27,390	19,890
2,000	2,020	68,010	58,200	50,700	43,200	35,700	28,200	20,700
2,020	2,040	70,710	59,280	51,780	44,280	36,780	29,280	21,780

2,040	2,060	73,410	60,360	52,860	45,360	37,860	30,360	22,860
2,060	2,080	76,110	61,440	53,940	46,440	38,940	31,440	23,940
2,080	2,100	78,810	62,520	55,020	47,520	40,020	32,520	25,020
2,100	2,120	81,510	63,600	56,100	48,600	41,100	33,600	26,100
2,120	2,140	84,210	65,460	57,180	49,680	42,180	34,680	27,180
2,140	2,160	86,910	68,160	58,260	50,760	43,260	35,760	28,260
2,160	2,180	89,610	70,860	59,340	51,840	44,340	36,840	29,340
2,180	2,200	92,310	73,560	60,420	52,920	45,420	37,920	30,420
2,200	2,220	95,010	76,260	61,500	54,000	46,500	39,000	31,500
2,220	2,240	97,710	78,960	62,580	55,080	47,580	40,080	32,580
2,240	2,260	100,410	81,660	63,660	56,160	48,660	41,160	33,660
2,260	2,280	103,110	84,360	65,610	57,240	49,740	42,240	34,740
2,280	2,300	105,810	87,060	68,310	58,320	50,820	43,320	35,820
2,300	2,320	108,510	89,760	71,010	59,400	51,900	44,400	36,900
2,320	2,340	111,210	92,460	73,710	60,480	52,980	45,480	37,980
2,340	2,360	113,910	95,160	76,410	61,560	54,060	46,560	39,060
2,360	2,380	116,610	97,860	79,110	62,640	55,140	47,640	40,140
2,380	2,400	119,310	100,560	81,810	63,720	56,220	48,720	41,220
2,400	2,420	122,010	103,260	84,510	65,760	57,300	49,800	42,300
2,420	2,440	124,710	105,960	87,210	68,460	58,380	50,880	43,380
2,440	2,460	127,410	108,660	89,910	71,160	59,460	51,960	44,460
2,460	2,480	130,110	111,360	92,610	73,860	60,540	53,040	45,540
2,480	2,500	132,810	114,060	95,310	76,560	61,620	54,120	46,620
2,500	2,520	135,510	116,760	98,010	79,260	62,700	55,200	47,700
2,520	2,540	138,210	119,460	100,710	81,960	63,780	56,280	48,780
2,540	2,560	140,910	122,160	103,410	84,660	65,910	57,360	49,860
2,560	2,580	143,610	124,860	106,110	87,360	68,610	58,440	50,940
2,580	2,600	146,310	127,560	108,810	90,060	71,310	59,520	52,020
2,600	2,620	149,010	130,260	111,510	92,760	74,010	60,600	53,100
2,620	2,640	151,710	132,960	114,210	95,460	76,710	61,680	54,180
2,640	2,660	154,410	135,660	116,910	98,160	79,410	62,760	55,260
2,660	2,680	157,110	138,360	119,610	100,860	82,110	63,840	56,340
2,680	2,700	159,810	141,060	122,310	103,560	84,810	66,060	57,420
2,700	2,720	162,510	143,760	125,010	106,260	87,510	68,760	58,500
2,720	2,740	165,210	146,460	127,710	108,960	90,210	71,460	59,580
2,740	2,760	167,910	149,160	130,410	111,660	92,910	74,160	60,660
2,760	2,780	170,610	151,860	133,110	114,360	95,610	76,860	61,740
2,780	2,800	173,310	154,560	135,810	117,060	98,310	79,560	62,820
2,800	2,820	176,010	157,260	138,510	119,760	101,010	82,260	63,900
2,820	2,840	178,710	159,960	141,210	122,460	103,710	84,960	66,210
2,840	2,860	181,410	162,660	143,910	125,160	106,410	87,660	68,910
2,860	2,880	184,110	165,360	146,610	127,860	109,110	90,360	71,610
2,880	2,900	186,810	168,060	149,310	130,560	111,810	93,060	74,310
2,900	2,920	189,510	170,760	152,010	133,260	114,510	95,760	77,010
2,920	2,940	192,210	173,460	154,710	135,960	117,210	98,460	79,710
2,940	2,960	194,910	176,160	157,410	138,660	119,910	101,160	82,410
2,960	2,980	197,610	178,860	160,110	141,360	122,610	103,860	85,110
2,980	3,000	200,310	181,560	162,810	144,060	125,310	106,560	87,810
3,000	3,020	203,010	184,260	165,510	146,760	128,010	109,260	90,510
3,020	3,040	205,710	186,960	168,210	149,460	130,710	111,960	93,210
3,040	3,060	208,410	189,660	170,910	152,160	133,410	114,660	95,910
3,060	3,080	211,110	192,360	173,610	154,860	136,110	117,360	98,610
3,080	3,100	213,810	195,060	176,310	157,560	138,810	120,060	101,310
3,100	3,120	216,510	197,760	179,010	160,260	141,510	122,760	104,010

3,120	3,140	219,210	200,460	181,710	162,960	144,210	125,460	106,710
3,140	3,160	221,910	203,160	184,410	165,660	146,910	128,160	109,410
3,160	3,180	224,610	205,860	187,110	168,360	149,610	130,860	112,110
3,180	3,200	227,310	208,560	189,810	171,060	152,310	133,560	114,810
3,200	3,220	230,010	211,260	192,510	173,760	155,010	136,260	117,510
3,220	3,240	232,710	213,960	195,210	176,460	157,710	138,960	120,210
3,240	3,260	235,410	216,660	197,910	179,160	160,410	141,660	122,910
3,260	3,280	238,110	219,360	200,610	181,860	163,110	144,360	125,610
3,280	3,300	240,810	222,060	203,310	184,560	165,810	147,060	128,310
3,300	3,320	243,510	224,760	206,010	187,260	168,510	149,760	131,010
3,320	3,340	246,210	227,460	208,710	189,960	171,210	152,460	133,710
3,340	3,360	248,910	230,160	211,410	192,660	173,910	155,160	136,410
3,360	3,380	251,610	232,860	214,110	195,360	176,610	157,860	139,110
3,380	3,400	254,310	235,560	216,810	198,060	179,310	160,560	141,810
3,400	3,420	257,010	238,260	219,510	200,760	182,010	163,260	144,510
3,420	3,440	259,910	241,160	222,410	203,660	184,910	166,160	147,410
3,440	3,460	262,910	244,160	225,410	206,660	187,910	169,160	150,410
3,460	3,480	265,910	247,160	228,410	209,660	190,910	172,160	153,410
3,480	3,500	268,910	250,160	231,410	212,660	193,910	175,160	156,410
3,500	3,520	271,910	253,160	234,410	215,660	196,910	178,160	159,410
3,520	3,540	274,910	256,160	237,410	218,660	199,910	181,160	162,410
3,540	3,560	277,910	259,160	240,410	221,660	202,910	184,160	165,410
3,560	3,580	280,910	262,160	243,410	224,660	205,910	187,160	168,410
3,580	3,600	283,910	265,160	246,410	227,660	208,910	190,160	171,410
3,600	3,620	286,910	268,160	249,410	230,660	211,910	193,160	174,410
3,620	3,640	289,910	271,160	252,410	233,660	214,910	196,160	177,410
3,640	3,660	292,910	274,160	255,410	236,660	217,910	199,160	180,410
3,660	3,680	295,910	277,160	258,410	239,660	220,910	202,160	183,410
3,680	3,700	298,910	280,160	261,410	242,660	223,910	205,160	186,410
3,700	3,720	301,910	283,160	264,410	245,660	226,910	208,160	189,410
3,720	3,740	304,910	286,160	267,410	248,660	229,910	211,160	192,410
3,740	3,760	307,910	289,160	270,410	251,660	232,910	214,160	195,410
3,760	3,780	310,910	292,160	273,410	254,660	235,910	217,160	198,410
3,780	3,800	313,910	295,160	276,410	257,660	238,910	220,160	201,410
3,800	3,820	316,910	298,160	279,410	260,660	241,910	223,160	204,410
3,820	3,840	319,910	301,160	282,410	263,660	244,910	226,160	207,410
3,840	3,860	322,910	304,160	285,410	266,660	247,910	229,160	210,410
3,860	3,880	325,910	307,160	288,410	269,660	250,910	232,160	213,410
3,880	3,900	328,910	310,160	291,410	272,660	253,910	235,160	216,410
3,900	3,920	331,910	313,160	294,410	275,660	256,910	238,160	219,410
3,920	3,940	334,910	316,160	297,410	278,660	259,910	241,160	222,410
3,940	3,960	337,910	319,160	300,410	281,660	262,910	244,160	225,410
3,960	3,980	340,910	322,160	303,410	284,660	265,910	247,160	228,410
3,980	4,000	343,910	325,160	306,410	287,660	268,910	250,160	231,410
4,000이상		345,410	326,660	307,910	289,160	270,410	251,660	232,910

(70세 이상자가 2명인 경우)

(단위: 원)

공제대상 가족수 / 월환산액(천원)		2	3	4	5	6	7
930	935	0	0	0	0	0	0
935	940	0	0	0	0	0	0
940	945	0	0	0	0	0	0

945	950	0	0	0	0	0	0
950	955	0	0	0	0	0	0
955	960	0	0	0	0	0	0
960	965	0	0	0	0	0	0
965	970	0	0	0	0	0	0
970	975	0	0	0	0	0	0
975	980	0	0	0	0	0	0
980	985	0	0	0	0	0	0
985	990	0	0	0	0	0	0
990	995	0	0	0	0	0	0
995	1,000	0	0	0	0	0	0
1,000	1,010	0	0	0	0	0	0
1,010	1,020	0	0	0	0	0	0
1,020	1,030	0	0	0	0	0	0
1,030	1,040	1,340	0	0	0	0	0
1,040	1,050	1,820	0	0	0	0	0
1,050	1,060	2,300	0	0	0	0	0
1,060	1,070	2,780	0	0	0	0	0
1,070	1,080	3,260	0	0	0	0	0
1,080	1,090	3,740	0	0	0	0	0
1,090	1,100	4,220	0	0	0	0	0
1,100	1,110	4,700	0	0	0	0	0
1,110	1,120	5,180	0	0	0	0	0
1,120	1,130	5,660	0	0	0	0	0
1,130	1,140	6,140	0	0	0	0	0
1,140	1,150	6,620	0	0	0	0	0
1,150	1,160	7,100	0	0	0	0	0
1,160	1,170	7,580	0	0	0	0	0
1,170	1,180	8,110	0	0	0	0	0
1,180	1,190	8,650	1,150	0	0	0	0
1,190	1,200	9,190	1,690	0	0	0	0
1,200	1,210	9,730	2,230	0	0	0	0
1,210	1,220	10,270	2,770	0	0	0	0
1,220	1,230	10,810	3,310	0	0	0	0
1,230	1,240	11,350	3,850	0	0	0	0
1,240	1,250	11,890	4,390	0	0	0	0
1,250	1,260	12,430	4,930	0	0	0	0
1,260	1,270	12,970	5,470	0	0	0	0
1,270	1,280	13,510	6,010	0	0	0	0
1,280	1,290	14,050	6,550	0	0	0	0
1,290	1,300	14,590	7,090	0	0	0	0
1,300	1,310	15,130	7,630	0	0	0	0
1,310	1,320	15,670	8,170	0	0	0	0
1,320	1,330	16,210	8,710	1,210	0	0	0
1,330	1,340	16,750	9,250	1,750	0	0	0
1,340	1,350	17,290	9,790	2,290	0	0	0
1,350	1,360	17,830	10,330	2,830	0	0	0
1,360	1,370	18,370	10,870	3,370	0	0	0
1,370	1,380	18,910	11,410	3,910	0	0	0
1,380	1,390	19,450	11,950	4,450	0	0	0
1,390	1,400	19,990	12,490	4,990	0	0	0
1,400	1,410	20,530	13,030	5,530	0	0	0
1,410	1,420	21,070	13,570	6,070	0	0	0
1,420	1,430	21,610	14,110	6,610	0	0	0

1,430	1,440	22,150	14,650	7,150	0	0	0
1,440	1,450	22,690	15,190	7,690	0	0	0
1,450	1,460	23,230	15,730	8,230	0	0	0
1,460	1,470	23,770	16,270	8,770	1,270	0	0
1,470	1,480	24,310	16,810	9,310	1,810	0	0
1,480	1,490	24,850	17,350	9,850	2,350	0	0
1,490	1,500	25,390	17,890	10,390	2,890	0	0
1,500	1,510	25,930	18,430	10,930	3,430	0	0
1,510	1,520	26,470	18,970	11,470	3,970	0	0
1,520	1,530	27,010	19,510	12,010	4,510	0	0
1,530	1,540	27,550	20,050	12,550	5,050	0	0
1,540	1,550	28,090	20,590	13,090	5,590	0	0
1,550	1,560	28,630	21,130	13,630	6,130	0	0
1,560	1,570	29,170	21,670	14,170	6,670	0	0
1,570	1,580	29,710	22,210	14,710	7,210	0	0
1,580	1,590	30,250	22,750	15,250	7,750	0	0
1,590	1,600	30,790	23,290	15,790	8,290	0	0
1,600	1,610	31,330	23,830	16,330	8,830	1,330	0
1,610	1,620	31,870	24,370	16,870	9,370	1,870	0
1,620	1,630	32,410	24,910	17,410	9,910	2,410	0
1,630	1,640	32,950	25,450	17,950	10,450	2,950	0
1,640	1,650	33,490	25,990	18,490	10,990	3,490	0
1,650	1,660	34,030	26,530	19,030	11,530	4,030	0
1,660	1,670	34,570	27,070	19,570	12,070	4,570	0
1,670	1,680	35,110	27,610	20,110	12,610	5,110	0
1,680	1,690	35,650	28,150	20,650	13,150	5,650	0
1,690	1,700	36,190	28,690	21,190	13,690	6,190	0
1,700	1,710	36,730	29,230	21,730	14,230	6,730	0
1,710	1,720	37,270	29,770	22,270	14,770	7,270	0
1,720	1,730	37,810	30,310	22,810	15,310	7,810	0
1,730	1,740	38,350	30,850	23,350	15,850	8,350	0
1,740	1,750	38,890	31,390	23,890	16,390	8,890	1,390
1,750	1,760	39,430	31,930	24,430	16,930	9,430	1,930
1,760	1,770	39,970	32,470	24,970	17,470	9,970	2,470
1,770	1,780	40,510	33,010	25,510	18,010	10,510	3,010
1,780	1,790	41,050	33,550	26,050	18,550	11,050	3,550
1,790	1,800	41,590	34,090	26,590	19,090	11,590	4,090
1,800	1,810	42,130	34,630	27,130	19,630	12,130	4,630
1,810	1,820	42,670	35,170	27,670	20,170	12,670	5,170
1,820	1,830	43,210	35,710	28,210	20,710	13,210	5,710
1,830	1,840	43,750	36,250	28,750	21,250	13,750	6,250
1,840	1,850	44,290	36,790	29,290	21,790	14,290	6,790
1,850	1,860	44,830	37,330	29,830	22,330	14,830	7,330
1,860	1,870	45,370	37,870	30,370	22,870	15,370	7,870
1,870	1,880	45,910	38,410	30,910	23,410	15,910	8,410
1,880	1,890	46,450	38,950	31,450	23,950	16,450	8,950
1,890	1,900	46,990	39,490	31,990	24,490	16,990	9,490
1,900	1,910	47,530	40,030	32,530	25,030	17,530	10,030
1,910	1,920	48,070	40,570	33,070	25,570	18,070	10,570
1,920	1,930	48,610	41,110	33,610	26,110	18,610	11,110
1,930	1,940	49,150	41,650	34,150	26,650	19,150	11,650
1,940	1,950	49,690	42,190	34,690	27,190	19,690	12,190
1,950	1,960	50,230	42,730	35,230	27,730	20,230	12,730
1,960	1,970	50,770	43,270	35,770	28,270	20,770	13,270

1,970	1,980	51,310	43,810	36,310	28,810	21,310	13,810
1,980	1,990	51,850	44,350	36,850	29,350	21,850	14,350
1,990	2,000	52,390	44,890	37,390	29,890	22,390	14,890
2,000	2,020	53,200	45,700	38,200	30,700	23,200	15,700
2,020	2,040	54,280	46,780	39,280	31,780	24,280	16,780
2,040	2,060	55,360	47,860	40,360	32,860	25,360	17,860
2,060	2,080	56,440	48,940	41,440	33,940	26,440	18,940
2,080	2,100	57,520	50,020	42,520	35,020	27,520	20,020
2,100	2,120	58,600	51,100	43,600	36,100	28,600	21,100
2,120	2,140	59,680	52,180	44,680	37,180	29,680	22,180
2,140	2,160	60,760	53,260	45,760	38,260	30,760	23,260
2,160	2,180	61,840	54,340	46,840	39,340	31,840	24,340
2,180	2,200	62,920	55,420	47,920	40,420	32,920	25,420
2,200	2,220	64,000	56,500	49,000	41,500	34,000	26,500
2,220	2,240	66,460	57,580	50,080	42,580	35,080	27,580
2,240	2,260	69,160	58,660	51,160	43,660	36,160	28,660
2,260	2,280	71,860	59,740	52,240	44,740	37,240	29,740
2,280	2,300	74,560	60,820	53,320	45,820	38,320	30,820
2,300	2,320	77,260	61,900	54,400	46,900	39,400	31,900
2,320	2,340	79,960	62,980	55,480	47,980	40,480	32,980
2,340	2,360	82,660	64,060	56,560	49,060	41,560	34,060
2,360	2,380	85,360	66,610	57,640	50,140	42,640	35,140
2,380	2,400	88,060	69,310	58,720	51,220	43,720	36,220
2,400	2,420	90,760	72,010	59,800	52,300	44,800	37,300
2,420	2,440	93,460	74,710	60,880	53,380	45,880	38,380
2,440	2,460	96,160	77,410	61,960	54,460	46,960	39,460
2,460	2,480	98,860	80,110	63,040	55,540	48,040	40,540
2,480	2,500	101,560	82,810	64,120	56,620	49,120	41,620
2,500	2,520	104,260	85,510	66,760	57,700	50,200	42,700
2,520	2,540	106,960	88,210	69,460	58,780	51,280	43,780
2,540	2,560	109,660	90,910	72,160	59,860	52,360	44,860
2,560	2,580	112,360	93,610	74,860	60,940	53,440	45,940
2,580	2,600	115,060	96,310	77,560	62,020	54,520	47,020
2,600	2,620	117,760	99,010	80,260	63,100	55,600	48,100
2,620	2,640	120,460	101,710	82,960	64,210	56,680	49,180
2,640	2,660	123,160	104,410	85,660	66,910	57,760	50,260
2,660	2,680	125,860	107,110	88,360	69,610	58,840	51,340
2,680	2,700	128,560	109,810	91,060	72,310	59,920	52,420
2,700	2,720	131,260	112,510	93,760	75,010	61,000	53,500
2,720	2,740	133,960	115,210	96,460	77,710	62,080	54,580
2,740	2,760	136,660	117,910	99,160	80,410	63,160	55,660
2,760	2,780	139,360	120,610	101,860	83,110	64,360	56,740
2,780	2,800	142,060	123,310	104,560	85,810	67,060	57,820
2,800	2,820	144,760	126,010	107,260	88,510	69,760	58,900
2,820	2,840	147,460	128,710	109,960	91,210	72,460	59,980
2,840	2,860	150,160	131,410	112,660	93,910	75,160	61,060
2,860	2,880	152,860	134,110	115,360	96,610	77,860	62,140
2,880	2,900	155,560	136,810	118,060	99,310	80,560	63,220
2,900	2,920	158,260	139,510	120,760	102,010	83,260	64,510
2,920	2,940	160,960	142,210	123,460	104,710	85,960	67,210
2,940	2,960	163,660	144,910	126,160	107,410	88,660	69,910
2,960	2,980	166,360	147,610	128,860	110,110	91,360	72,610
2,980	3,000	169,060	150,310	131,560	112,810	94,060	75,310
3,000	3,020	171,760	153,010	134,260	115,510	96,760	78,010

3,020	3,040	174,460	155,710	136,960	118,210	99,460	80,710
3,040	3,060	177,160	158,410	139,660	120,910	102,160	83,410
3,060	3,080	179,860	161,110	142,360	123,610	104,860	86,110
3,080	3,100	182,560	163,810	145,060	126,310	107,560	88,810
3,100	3,120	185,260	166,510	147,760	129,010	110,260	91,510
3,120	3,140	187,960	169,210	150,460	131,710	112,960	94,210
3,140	3,160	190,660	171,910	153,160	134,410	115,660	96,910
3,160	3,180	193,360	174,610	155,860	137,110	118,360	99,610
3,180	3,200	196,060	177,310	158,560	139,810	121,060	102,310
3,200	3,220	198,760	180,010	161,260	142,510	123,760	105,010
3,220	3,240	201,460	182,710	163,960	145,210	126,460	107,710
3,240	3,260	204,160	185,410	166,660	147,910	129,160	110,410
3,260	3,280	206,860	188,110	169,360	150,610	131,860	113,110
3,280	3,300	209,560	190,810	172,060	153,310	134,560	115,810
3,300	3,320	212,260	193,510	174,760	156,010	137,260	118,510
3,320	3,340	214,960	196,210	177,460	158,710	139,960	121,210
3,340	3,360	217,660	198,910	180,160	161,410	142,660	123,910
3,360	3,380	220,360	201,610	182,860	164,110	145,360	126,610
3,380	3,400	223,060	204,310	185,560	166,810	148,060	129,310
3,400	3,420	225,760	207,010	188,260	169,510	150,760	132,010
3,420	3,440	228,660	209,910	191,160	172,410	153,660	134,910
3,440	3,460	231,660	212,910	194,160	175,410	156,660	137,910
3,460	3,480	234,660	215,910	197,160	178,410	159,660	140,910
3,480	3,500	237,660	218,910	200,160	181,410	162,660	143,910
3,500	3,520	240,660	221,910	203,160	184,410	165,660	146,910
3,520	3,540	243,660	224,910	206,160	187,410	168,660	149,910
3,540	3,560	246,660	227,910	209,160	190,410	171,660	152,910
3,560	3,580	249,660	230,910	212,160	193,410	174,660	155,910
3,580	3,600	252,660	233,910	215,160	196,410	177,660	158,910
3,600	3,620	255,660	236,910	218,160	199,410	180,660	161,910
3,620	3,640	258,660	239,910	221,160	202,410	183,660	164,910
3,640	3,660	261,660	242,910	224,160	205,410	186,660	167,910
3,660	3,680	264,660	245,910	227,160	208,410	189,660	170,910
3,680	3,700	267,660	248,910	230,160	211,410	192,660	173,910
3,700	3,720	270,660	251,910	233,160	214,410	195,660	176,910
3,720	3,740	273,660	254,910	236,160	217,410	198,660	179,910
3,740	3,760	276,660	257,910	239,160	220,410	201,660	182,910
3,760	3,780	279,660	260,910	242,160	223,410	204,660	185,910
3,780	3,800	282,660	263,910	245,160	226,410	207,660	188,910
3,800	3,820	285,660	266,910	248,160	229,410	210,660	191,910
3,820	3,840	288,660	269,910	251,160	232,410	213,660	194,910
3,840	3,860	291,660	272,910	254,160	235,410	216,660	197,910
3,860	3,880	294,660	275,910	257,160	238,410	219,660	200,910
3,880	3,900	297,660	278,910	260,160	241,410	222,660	203,910
3,900	3,920	300,660	281,910	263,160	244,410	225,660	206,910
3,920	3,940	303,660	284,910	266,160	247,410	228,660	209,910
3,940	3,960	306,660	287,910	269,160	250,410	231,660	212,910
3,960	3,980	309,660	290,910	272,160	253,410	234,660	215,910
3,980	4,000	312,660	293,910	275,160	256,410	237,660	218,910
4,000이상		314,160	295,410	276,660	257,910	239,160	220,410

(70세 이상자가 3명 이상인 경우)

(단위: 원)

공제대상 가족수	3	4	5	6	7

월환산액(천원)						
1,150	1,160	0	0	0	0	0
1,160	1,170	0	0	0	0	0
1,170	1,180	0	0	0	0	0
1,180	1,190	0	0	0	0	0
1,190	1,200	0	0	0	0	0
1,200	1,210	0	0	0	0	0
1,210	1,220	0	0	0	0	0
1,220	1,230	0	0	0	0	0
1,230	1,240	0	0	0	0	0
1,240	1,250	0	0	0	0	0
1,250	1,260	0	0	0	0	0
1,260	1,270	0	0	0	0	0
1,270	1,280	1,010	0	0	0	0
1,280	1,290	1,550	0	0	0	0
1,290	1,300	2,090	0	0	0	0
1,300	1,310	2,630	0	0	0	0
1,310	1,320	3,170	0	0	0	0
1,320	1,330	3,710	0	0	0	0
1,330	1,340	4,250	0	0	0	0
1,340	1,350	4,790	0	0	0	0
1,350	1,360	5,330	0	0	0	0
1,360	1,370	5,870	0	0	0	0
1,370	1,380	6,410	0	0	0	0
1,380	1,390	6,950	0	0	0	0
1,390	1,400	7,490	0	0	0	0
1,400	1,410	8,030	0	0	0	0
1,410	1,420	8,570	1,070	0	0	0
1,420	1,430	9,110	1,610	0	0	0
1,430	1,440	9,650	2,150	0	0	0
1,440	1,450	10,190	2,690	0	0	0
1,450	1,460	10,730	3,230	0	0	0
1,460	1,470	11,270	3,770	0	0	0
1,470	1,480	11,810	4,310	0	0	0
1,480	1,490	12,350	4,850	0	0	0
1,490	1,500	12,890	5,390	0	0	0
1,500	1,510	13,430	5,930	0	0	0
1,510	1,520	13,970	6,470	0	0	0
1,520	1,530	14,510	7,010	0	0	0
1,530	1,540	15,050	7,550	0	0	0
1,540	1,550	15,590	8,090	0	0	0
1,550	1,560	16,130	8,630	1,130	0	0
1,560	1,570	16,670	9,170	1,670	0	0
1,570	1,580	17,210	9,710	2,210	0	0
1,580	1,590	17,750	10,250	2,750	0	0
1,590	1,600	18,290	10,790	3,290	0	0
1,600	1,610	18,830	11,330	3,830	0	0
1,610	1,620	19,370	11,870	4,370	0	0
1,620	1,630	19,910	12,410	4,910	0	0
1,630	1,640	20,450	12,950	5,450	0	0
1,640	1,650	20,990	13,490	5,990	0	0
1,650	1,660	21,530	14,030	6,530	0	0
1,660	1,670	22,070	14,570	7,070	0	0
1,670	1,680	22,610	15,110	7,610	0	0

1,680	1,690	23,150	15,650	8,150	0	0
1,690	1,700	23,690	16,190	8,690	1,190	0
1,700	1,710	24,230	16,730	9,230	1,730	0
1,710	1,720	24,770	17,270	9,770	2,270	0
1,720	1,730	25,310	17,810	10,310	2,810	0
1,730	1,740	25,850	18,350	10,850	3,350	0
1,740	1,750	26,390	18,890	11,390	3,890	0
1,750	1,760	26,930	19,430	11,930	4,430	0
1,760	1,770	27,470	19,970	12,470	4,970	0
1,770	1,780	28,010	20,510	13,010	5,510	0
1,780	1,790	28,550	21,050	13,550	6,050	0
1,790	1,800	29,090	21,590	14,090	6,590	0
1,800	1,810	29,630	22,130	14,630	7,130	0
1,810	1,820	30,170	22,670	15,170	7,670	0
1,820	1,830	30,710	23,210	15,710	8,210	0
1,830	1,840	31,250	23,750	16,250	8,750	1,250
1,840	1,850	31,790	24,290	16,790	9,290	1,790
1,850	1,860	32,330	24,830	17,330	9,830	2,330
1,860	1,870	32,870	25,370	17,870	10,370	2,870
1,870	1,880	33,410	25,910	18,410	10,910	3,410
1,880	1,890	33,950	26,450	18,950	11,450	3,950
1,890	1,900	34,490	26,990	19,490	11,990	4,490
1,900	1,910	35,030	27,530	20,030	12,530	5,030
1,910	1,920	35,570	28,070	20,570	13,070	5,570
1,920	1,930	36,110	28,610	21,110	13,610	6,110
1,930	1,940	36,650	29,150	21,650	14,150	6,650
1,940	1,950	37,190	29,690	22,190	14,690	7,190
1,950	1,960	37,730	30,230	22,730	15,230	7,730
1,960	1,970	38,270	30,770	23,270	15,770	8,270
1,970	1,980	38,810	31,310	23,810	16,310	8,810
1,980	1,990	39,350	31,850	24,350	16,850	9,350
1,990	2,000	39,890	32,390	24,890	17,390	9,890
2,000	2,020	40,700	33,200	25,700	18,200	10,700
2,020	2,040	41,780	34,280	26,780	19,280	11,780
2,040	2,060	42,860	35,360	27,860	20,360	12,860
2,060	2,080	43,940	36,440	28,940	21,440	13,940
2,080	2,100	45,020	37,520	30,020	22,520	15,020
2,100	2,120	46,100	38,600	31,100	23,600	16,100
2,120	2,140	47,180	39,680	32,180	24,680	17,180
2,140	2,160	48,260	40,760	33,260	25,760	18,260
2,160	2,180	49,340	41,840	34,340	26,840	19,340
2,180	2,200	50,420	42,920	35,420	27,920	20,420
2,200	2,220	51,500	44,000	36,500	29,000	21,500
2,220	2,240	52,580	45,080	37,580	30,080	22,580
2,240	2,260	53,660	46,160	38,660	31,160	23,660
2,260	2,280	54,740	47,240	39,740	32,240	24,740
2,280	2,300	55,820	48,320	40,820	33,320	25,820
2,300	2,320	56,900	49,400	41,900	34,400	26,900
2,320	2,340	57,980	50,480	42,980	35,480	27,980
2,340	2,360	59,060	51,560	44,060	36,560	29,060
2,360	2,380	60,140	52,640	45,140	37,640	30,140
2,380	2,400	61,220	53,720	46,220	38,720	31,220
2,400	2,420	62,300	54,800	47,300	39,800	32,300
2,420	2,440	63,380	55,880	48,380	40,880	33,380

2,440	2,460	64,910	56,960	49,460	41,960	34,460
2,460	2,480	67,610	58,040	50,540	43,040	35,540
2,480	2,500	70,310	59,120	51,620	44,120	36,620
2,500	2,520	73,010	60,200	52,700	45,200	37,700
2,520	2,540	75,710	61,280	53,780	46,280	38,780
2,540	2,560	78,410	62,360	54,860	47,360	39,860
2,560	2,580	81,110	63,440	55,940	48,440	40,940
2,580	2,600	83,810	65,060	57,020	49,520	42,020
2,600	2,620	86,510	67,760	58,100	50,600	43,100
2,620	2,640	89,210	70,460	59,180	51,680	44,180
2,640	2,660	91,910	73,160	60,260	52,760	45,260
2,660	2,680	94,610	75,860	61,340	53,840	46,340
2,680	2,700	97,310	78,560	62,420	54,920	47,420
2,700	2,720	100,010	81,260	63,500	56,000	48,500
2,720	2,740	102,710	83,960	65,210	57,080	49,580
2,740	2,760	105,410	86,660	67,910	58,160	50,660
2,760	2,780	108,110	89,360	70,610	59,240	51,740
2,780	2,800	110,810	92,060	73,310	60,320	52,820
2,800	2,820	113,510	94,760	76,010	61,400	53,900
2,820	2,840	116,210	97,460	78,710	62,480	54,980
2,840	2,860	118,910	100,160	81,410	63,560	56,060
2,860	2,880	121,610	102,860	84,110	65,360	57,140
2,880	2,900	124,310	105,560	86,810	68,060	58,220
2,900	2,920	127,010	108,260	89,510	70,760	59,300
2,920	2,940	129,710	110,960	92,210	73,460	60,380
2,940	2,960	132,410	113,660	94,910	76,160	61,460
2,960	2,980	135,110	116,360	97,610	78,860	62,540
2,980	3,000	137,810	119,060	100,310	81,560	63,620
3,000	3,020	140,510	121,760	103,010	84,260	65,510
3,020	3,040	143,210	124,460	105,710	86,960	68,210
3,040	3,060	145,910	127,160	108,410	89,660	70,910
3,060	3,080	148,610	129,860	111,110	92,360	73,610
3,080	3,100	151,310	132,560	113,810	95,060	76,310
3,100	3,120	154,010	135,260	116,510	97,760	79,010
3,120	3,140	156,710	137,960	119,210	100,460	81,710
3,140	3,160	159,410	140,660	121,910	103,160	84,410
3,160	3,180	162,110	143,360	124,610	105,860	87,110
3,180	3,200	164,810	146,060	127,310	108,560	89,810
3,200	3,220	167,510	148,760	130,010	111,260	92,510
3,220	3,240	170,210	151,460	132,710	113,960	95,210
3,240	3,260	172,910	154,160	135,410	116,660	97,910
3,260	3,280	175,610	156,860	138,110	119,360	100,610
3,280	3,300	178,310	159,560	140,810	122,060	103,310
3,300	3,320	181,010	162,260	143,510	124,760	106,010
3,320	3,340	183,710	164,960	146,210	127,460	108,710
3,340	3,360	186,410	167,660	148,910	130,160	111,410
3,360	3,380	189,110	170,360	151,610	132,860	114,110
3,380	3,400	191,810	173,060	154,310	135,560	116,810
3,400	3,420	194,510	175,760	157,010	138,260	119,510
3,420	3,440	197,410	178,660	159,910	141,160	122,410
3,440	3,460	200,410	181,660	162,910	144,160	125,410
3,460	3,480	203,410	184,660	165,910	147,160	128,410
3,480	3,500	206,410	187,660	168,910	150,160	131,410
3,500	3,520	209,410	190,660	171,910	153,160	134,410

3,520	3,540	212,410	193,660	174,910	156,160	137,410
3,540	3,560	215,410	196,660	177,910	159,160	140,410
3,560	3,580	218,410	199,660	180,910	162,160	143,410
3,580	3,600	221,410	202,660	183,910	165,160	146,410
3,600	3,620	224,410	205,660	186,910	168,160	149,410
3,620	3,640	227,410	208,660	189,910	171,160	152,410
3,640	3,660	230,410	211,660	192,910	174,160	155,410
3,660	3,680	233,410	214,660	195,910	177,160	158,410
3,680	3,700	236,410	217,660	198,910	180,160	161,410
3,700	3,720	239,410	220,660	201,910	183,160	164,410
3,720	3,740	242,410	223,660	204,910	186,160	167,410
3,740	3,760	245,410	226,660	207,910	189,160	170,410
3,760	3,780	248,410	229,660	210,910	192,160	173,410
3,780	3,800	251,410	232,660	213,910	195,160	176,410
3,800	3,820	254,410	235,660	216,910	198,160	179,410
3,820	3,840	257,410	238,660	219,910	201,160	182,410
3,840	3,860	260,410	241,660	222,910	204,160	185,410
3,860	3,880	263,410	244,660	225,910	207,160	188,410
3,880	3,900	266,410	247,660	228,910	210,160	191,410
3,900	3,920	269,410	250,660	231,910	213,160	194,410
3,920	3,940	272,410	253,660	234,910	216,160	197,410
3,940	3,960	275,410	256,660	237,910	219,160	200,410
3,960	3,980	278,410	259,660	240,910	222,160	203,410
3,980	4,000	281,410	262,660	243,910	225,160	206,410
4,000 이상		282,910	264,160	245,410	226,660	207,910