

연금소득 간이세액표(제189조제2항관련)

주

1. 이 간이세액표의 해당세액은 연금소득공제·인적공제 및 표준공제를 반영하여 계산한 금액임

2. 공제대상 가족수가 7인을 초과하는 경우의 세액은 다음 "가"의 금액에서 "나"의 금액을 공제한 금액으로 한다.

가. 공제대상 가족의 수가 7인인 경우의 세액

나. (공제대상 가족의 수가 6인인 경우의 세액-공제대상 가족의 수가 7인인 경우의 세액) × 7인을 초과하는 가족의 수

(65세 이상자가 없는 경우)

월연금액		공제대상 가족의 수(본인·배우자를 각각 1인으로 봄)						
(비과세소득은 제외)		1	2	3	4	5	6	7
천원 이상	천원 미만							
405	410	0	0	0	0	0	0	0
410	415	0	0	0	0	0	0	0
415	420	0	0	0	0	0	0	0
420	425	0	0	0	0	0	0	0
425	430	20	0	0	0	0	0	0
430	435	340	0	0	0	0	0	0
435	440	660	0	0	0	0	0	0
440	445	980	0	0	0	0	0	0
445	450	1,300	0	0	0	0	0	0
450	455	1,620	0	0	0	0	0	0
455	460	1,940	0	0	0	0	0	0
460	465	2,260	0	0	0	0	0	0
465	470	2,580	0	0	0	0	0	0
470	475	2,900	0	0	0	0	0	0

475	480	3,220	0	0	0	0	0	0	0	
480	485	3,540	0	0	0	0	0	0	0	
485	490	3,860	0	0	0	0	0	0	0	
490	495	4,180	0	0	0	0	0	0	0	
495	500	4,500	0	0	0	0	0	0	0	
500	505	4,820	0	0	0	0	0	0	0	
505	510	5,140	0	0	0	0	0	0	0	
510	515	5,460	0	0	0	0	0	0	0	
515	520	5,780	0	0	0	0	0	0	0	
520	525	6,100	0	0	0	0	0	0	0	
525	530	6,420	0	0	0	0	0	0	0	
530	535	6,740	80	0	0	0	0	0	0	
535	540	7,060	400	0	0	0	0	0	0	
540	545	7,380	720	0	0	0	0	0	0	
545	550	7,700	1,040	0	0	0	0	0	0	
550	555	8,020	1,360	0	0	0	0	0	0	
555	560	8,340	1,680	0	0	0	0	0	0	
560	565	8,660	2,000	0	0	0	0	0	0	
565	570	8,980	2,320	0	0	0	0	0	0	
570	575	9,300	2,640	0	0	0	0	0	0	
575	580	9,620	2,960	0	0	0	0	0	0	
580	585	9,940	3,280	0	0	0	0	0	0	
585	590	10,260	3,600	0	0	0	0	0	0	

590	595	10,580	3,920	0	0	0	0	0	0	
595	600	10,900	4,240	0	0	0	0	0	0	
600	605	11,220	4,560	0	0	0	0	0	0	
605	610	11,540	4,880	0	0	0	0	0	0	
610	615	11,860	5,200	0	0	0	0	0	0	
615	620	12,180	5,520	0	0	0	0	0	0	
620	625	12,500	5,840	0	0	0	0	0	0	
625	630	12,820	6,160	0	0	0	0	0	0	
630	635	13,140	6,480	0	0	0	0	0	0	
635	640	13,460	6,800	130	0	0	0	0	0	
640	645	13,780	7,120	450	0	0	0	0	0	
645	650	14,100	7,440	770	0	0	0	0	0	
650	655	14,420	7,760	1,090	0	0	0	0	0	
655	660	14,740	8,080	1,410	0	0	0	0	0	
660	665	15,060	8,400	1,730	0	0	0	0	0	
665	670	15,380	8,720	2,050	0	0	0	0	0	
670	675	15,700	9,040	2,370	0	0	0	0	0	
675	680	16,020	9,360	2,690	0	0	0	0	0	
680	685	16,340	9,680	3,010	0	0	0	0	0	
685	690	16,660	10,000	3,330	0	0	0	0	0	
690	695	16,980	10,320	3,650	0	0	0	0	0	
695	700	17,300	10,640	3,970	0	0	0	0	0	
700	705	17,620	10,960	4,290	0	0	0	0	0	

[illegible]

[illegible]

930	935	33,800	27,140	20,470	13,800	7,140	470	0	
935	940	34,160	27,500	20,830	14,160	7,500	830	0	
940	945	34,520	27,860	21,190	14,520	7,860	1,190	0	
945	950	34,880	28,220	21,550	14,880	8,220	1,550	0	
950	955	35,240	28,580	21,910	15,240	8,580	1,910	0	
955	960	35,600	28,940	22,270	15,600	8,940	2,270	0	
960	965	35,960	29,300	22,630	15,960	9,300	2,630	0	
965	970	36,320	29,660	22,990	16,320	9,660	2,990	0	
970	975	36,680	30,020	23,350	16,680	10,020	3,350	0	
975	980	37,040	30,380	23,710	17,040	10,380	3,710	0	
980	985	37,400	30,740	24,070	17,400	10,740	4,070	0	
985	990	37,760	31,100	24,430	17,760	11,100	4,430	0	
990	995	38,120	31,460	24,790	18,120	11,460	4,790	0	
995	1,000	38,480	31,820	25,150	18,480	11,820	5,150	0	
1,000	1,010	39,020	32,360	25,690	19,020	12,360	5,690	0	
1,010	1,020	39,740	33,080	26,410	19,740	13,080	6,410	0	
1,020	1,030	40,460	33,800	27,130	20,460	13,800	7,130	460	
1,030	1,040	41,180	34,520	27,850	21,180	14,520	7,850	1,180	
1,040	1,050	41,900	35,240	28,570	21,900	15,240	8,570	1,900	
1,050	1,060	42,620	35,960	29,290	22,620	15,960	9,290	2,620	
1,060	1,070	43,340	36,680	30,010	23,340	16,680	10,010	3,340	
1,070	1,080	44,060	37,400	30,730	24,060	17,400	10,730	4,060	
1,080	1,090	44,780	38,120	31,450	24,780	18,120	11,450	4,780	

1,090	1,100	45,500	38,840	32,170	25,500	18,840	12,170	5,500
1,100	1,110	46,220	39,560	32,890	26,220	19,560	12,890	6,220
1,110	1,120	46,940	40,280	33,610	26,940	20,280	13,610	6,940
1,120	1,130	47,660	41,000	34,330	27,660	21,000	14,330	7,660
1,130	1,140	48,380	41,720	35,050	28,380	21,720	15,050	8,380
1,140	1,150	49,100	42,440	35,770	29,100	22,440	15,770	9,100
1,150	1,160	49,820	43,160	36,490	29,820	23,160	16,490	9,820
1,160	1,170	50,540	43,880	37,210	30,540	23,880	17,210	10,540
1,170	1,180	51,260	44,600	37,930	31,260	24,600	17,930	11,260
1,180	1,190	51,980	45,320	38,650	31,980	25,320	18,650	11,980
1,190	1,200	52,700	46,040	39,370	32,700	26,040	19,370	12,700
1,200	1,210	53,420	46,760	40,090	33,420	26,760	20,090	13,420
1,210	1,220	54,140	47,480	40,810	34,140	27,480	20,810	14,140
1,220	1,230	54,860	48,200	41,530	34,860	28,200	21,530	14,860
1,230	1,240	55,580	48,920	42,250	35,580	28,920	22,250	15,580
1,240	1,250	56,300	49,640	42,970	36,300	29,640	22,970	16,300
1,250	1,260	57,020	50,360	43,690	37,020	30,360	23,690	17,020
1,260	1,270	57,740	51,080	44,410	37,740	31,080	24,410	17,740
1,270	1,280	58,460	51,800	45,130	38,460	31,800	25,130	18,460
1,280	1,290	59,180	52,520	45,850	39,180	32,520	25,850	19,180
1,290	1,300	59,900	53,240	46,570	39,900	33,240	26,570	19,900
1,300	1,310	60,620	53,960	47,290	40,620	33,960	27,290	20,620
1,310	1,320	61,340	54,680	48,010	41,340	34,680	28,010	21,340

1,320	1,330	62,060	55,400	48,730	42,060	35,400	28,730	22,060
1,330	1,340	62,780	56,120	49,450	42,780	36,120	29,450	22,780
1,340	1,350	63,500	56,840	50,170	43,500	36,840	30,170	23,500
1,350	1,360	64,220	57,560	50,890	44,220	37,560	30,890	24,220
1,360	1,370	64,940	58,280	51,610	44,940	38,280	31,610	24,940
1,370	1,380	65,660	59,000	52,330	45,660	39,000	32,330	25,660
1,380	1,390	66,380	59,720	53,050	46,380	39,720	33,050	26,380
1,390	1,400	67,600	60,440	53,770	47,100	40,440	33,770	27,100
1,400	1,410	69,130	61,160	54,490	47,820	41,160	34,490	27,820
1,410	1,420	70,660	61,880	55,210	48,540	41,880	35,210	28,540
1,420	1,430	72,190	62,600	55,930	49,260	42,600	35,930	29,260
1,430	1,440	73,720	63,320	56,650	49,980	43,320	36,650	29,980
1,440	1,450	75,250	64,040	57,370	50,700	44,040	37,370	30,700
1,450	1,460	76,780	64,760	58,090	51,420	44,760	38,090	31,420
1,460	1,470	78,310	65,480	58,810	52,140	45,480	38,810	32,140
1,470	1,480	79,840	66,200	59,530	52,860	46,200	39,530	32,860
1,480	1,490	81,370	67,200	60,250	53,580	46,920	40,250	33,580
1,490	1,500	82,900	68,730	60,970	54,300	47,640	40,970	34,300
1,500	1,510	84,430	70,260	61,690	55,020	48,360	41,690	35,020
1,510	1,520	85,960	71,790	62,410	55,740	49,080	42,410	35,740
1,520	1,530	87,490	73,320	63,130	56,460	49,800	43,130	36,460
1,530	1,540	89,020	74,850	63,850	57,180	50,520	43,850	37,180
1,540	1,550	90,550	76,380	64,570	57,900	51,240	44,570	37,900

1,550	1,560	92,080	77,910	65,290	58,620	51,960	45,290	38,620
1,560	1,570	93,610	79,440	66,010	59,340	52,680	46,010	39,340
1,570	1,580	95,140	80,970	66,800	60,060	53,400	46,730	40,060
1,580	1,590	96,670	82,500	68,330	60,780	54,120	47,450	40,780
1,590	1,600	98,200	84,030	69,860	61,500	54,840	48,170	41,500
1,600	1,610	99,730	85,560	71,390	62,220	55,560	48,890	42,220
1,610	1,620	101,260	87,090	72,920	62,940	56,280	49,610	42,940
1,620	1,630	102,790	88,620	74,450	63,660	57,000	50,330	43,660
1,630	1,640	104,320	90,150	75,980	64,380	57,720	51,050	44,380
1,640	1,650	105,850	91,680	77,510	65,100	58,440	51,770	45,100
1,650	1,660	107,380	93,210	79,040	65,820	59,160	52,490	45,820
1,660	1,670	108,910	94,740	80,570	66,540	59,880	53,210	46,540
1,670	1,680	110,440	96,270	82,100	67,940	60,600	53,930	47,260
1,680	1,690	111,970	97,800	83,630	69,470	61,320	54,650	47,980
1,690	1,700	113,500	99,330	85,160	71,000	62,040	55,370	48,700
1,700	1,710	115,030	100,860	86,690	72,530	62,760	56,090	49,420
1,710	1,720	116,560	102,390	88,220	74,060	63,480	56,810	50,140
1,720	1,730	118,090	103,920	89,750	75,590	64,200	57,530	50,860
1,730	1,740	119,620	105,450	91,280	77,120	64,920	58,250	51,580
1,740	1,750	121,150	106,980	92,810	78,650	65,640	58,970	52,300
1,750	1,760	122,680	108,510	94,340	80,180	66,360	59,690	53,020
1,760	1,770	124,210	110,040	95,870	81,710	67,540	60,410	53,740

2,000	2,020	161,690	147,530	133,360	119,190	105,030	90,860	76,690	
2,020	2,040	164,750	150,590	136,420	122,250	108,090	93,920	79,750	
2,040	2,060	167,810	153,650	139,480	125,310	111,150	96,980	82,810	
2,060	2,080	170,870	156,710	142,540	128,370	114,210	100,040	85,870	
2,080	2,100	173,930	159,770	145,600	131,430	117,270	103,100	88,930	
2,100	2,120	176,990	162,830	148,660	134,490	120,330	106,160	91,990	
2,120	2,140	180,050	165,890	151,720	137,550	123,390	109,220	95,050	
2,140	2,160	183,110	168,950	154,780	140,610	126,450	112,280	98,110	
2,160	2,180	186,230	172,060	157,900	143,730	129,560	115,400	101,230	
2,180	2,200	189,630	175,460	161,300	147,130	132,960	118,800	104,630	
2,200	2,220	193,030	178,860	164,700	150,530	136,360	122,200	108,030	
2,220	2,240	196,430	182,260	168,100	153,930	139,760	125,600	111,430	
2,240	2,260	199,830	185,660	171,500	157,330	143,160	129,000	114,830	
2,260	2,280	203,230	189,060	174,900	160,730	146,560	132,400	118,230	
2,280	2,300	206,630	192,460	178,300	164,130	149,960	135,800	121,630	
2,300	2,320	210,030	195,860	181,700	167,530	153,360	139,200	125,030	
2,320	2,340	213,430	199,260	185,100	170,930	156,760	142,600	128,430	
2,340	2,360	216,830	202,660	188,500	174,330	160,160	146,000	131,830	
2,360	2,380	220,230	206,060	191,900	177,730	163,560	149,400	135,230	
2,380	2,400	223,630	209,460	195,300	181,130	166,960	152,800	138,630	
2,400	2,420	227,030	212,860	198,700	184,530	170,360	156,200	142,030	
2,420	2,440	230,430	216,260	202,100	187,930	173,760	159,600	145,430	
2,440	2,460	233,830	219,660	205,500	191,330	177,160	163,000	148,830	

2,460	2,480	237,230	223,060	208,900	194,730	180,560	166,400	152,230
2,480	2,500	240,630	226,460	212,300	198,130	183,960	169,800	155,630
2,500	2,520	244,030	229,860	215,700	201,530	187,360	173,200	159,030
2,520	2,540	247,430	233,260	219,100	204,930	190,760	176,600	162,430
2,540	2,560	250,830	236,660	222,500	208,330	194,160	180,000	165,830
2,560	2,580	254,230	240,060	225,900	211,730	197,560	183,400	169,230
2,580	2,600	257,630	243,460	229,300	215,130	200,960	186,800	172,630
2,600	2,620	261,030	246,860	232,700	218,530	204,360	190,200	176,030
2,620	2,640	264,430	250,260	236,100	221,930	207,760	193,600	179,430
2,640	2,660	267,830	253,660	239,500	225,330	211,160	197,000	182,830
2,660	2,680	271,230	257,060	242,900	228,730	214,560	200,400	186,230
2,680	2,700	274,630	260,460	246,300	232,130	217,960	203,800	189,630
2,700	2,720	278,030	263,860	249,700	235,530	221,360	207,200	193,030
2,720	2,740	281,430	267,260	253,100	238,930	224,760	210,600	196,430
2,740	2,760	284,830	270,660	256,500	242,330	228,160	214,000	199,830
2,760	2,780	288,230	274,060	259,900	245,730	231,560	217,400	203,230
2,780	2,800	291,630	277,460	263,300	249,130	234,960	220,800	206,630
2,800	2,820	295,030	280,860	266,700	252,530	238,360	224,200	210,030
2,820	2,840	298,430	284,260	270,100	255,930	241,760	227,600	213,430
2,840	2,860	301,830	287,660	273,500	259,330	245,160	231,000	216,830
2,860	2,880	305,230	291,060	276,900	262,730	248,560	234,400	220,230
2,880	2,900	308,630	294,460	280,300	266,130	251,960	237,800	223,630
2,900	2,920	312,030	297,860	283,700	269,530	255,360	241,200	227,030

2,920	2,940	315,430	301,260	287,100	272,930	258,760	244,600	230,430
2,940	2,960	318,830	304,660	290,500	276,330	262,160	248,000	233,830
2,960	2,980	322,230	308,060	293,900	279,730	265,560	251,400	237,230
2,980	3,000	325,630	311,460	297,300	283,130	268,960	254,800	240,630
3,000	3,020	329,030	314,860	300,700	286,530	272,360	258,200	244,030
3,020	3,040	332,430	318,260	304,100	289,930	275,760	261,600	247,430
3,040	3,060	335,830	321,660	307,500	293,330	279,160	265,000	250,830
3,060	3,080	339,230	325,060	310,900	296,730	282,560	268,400	254,230
3,080	3,100	342,630	328,460	314,300	300,130	285,960	271,800	257,630
3,100	3,120	346,030	331,860	317,700	303,530	289,360	275,200	261,030
3,120	3,140	349,430	335,260	321,100	306,930	292,760	278,600	264,430
3,140	3,160	352,830	338,660	324,500	310,330	296,160	282,000	267,830
3,160	3,180	356,230	342,060	327,900	313,730	299,560	285,400	271,230
3,180	3,200	359,630	345,460	331,300	317,130	302,960	288,800	274,630
3,200	3,220	363,030	348,860	334,700	320,530	306,360	292,200	278,030
3,220	3,240	366,430	352,260	338,100	323,930	309,760	295,600	281,430
3,240	3,260	369,830	355,660	341,500	327,330	313,160	299,000	284,830
3,260	3,280	373,230	359,060	344,900	330,730	316,560	302,400	288,230
3,280	3,300	376,630	362,460	348,300	334,130	319,960	305,800	291,630
3,300	3,320	380,030	365,860	351,700	337,530	323,360	309,200	295,030
3,320	3,340	383,430	369,260	355,100	340,930	326,760	312,600	298,430
3,340	3,360	386,830	372,660	358,500	344,330	330,160	316,000	301,830
3,360	3,380	390,230	376,060	361,900	347,730	333,560	319,400	305,230
3,380	3,400	393,630	379,460	365,300	351,130	336,960	322,800	308,630
3,400	3,420	397,030	382,860	368,700	354,530	340,360	326,200	312,030
3,420	3,440	400,430	386,260	372,100	357,930	343,760	329,600	315,430
3,440	3,460	403,830	389,660	375,500	361,330	347,160	333,000	318,830
3,460	3,480	407,230	393,060	378,900	364,730	350,560	336,400	322,230

3,480	3,500	410,630	396,460	382,300	368,130	353,960	339,800	325,630	
3,500	3,520	414,030	399,860	385,700	371,530	357,360	343,200	329,030	
3,520	3,540	417,430	403,260	389,100	374,930	360,760	346,600	332,430	
3,540	3,560	420,830	406,660	392,500	378,330	364,160	350,000	335,830	
3,560	3,580	424,230	410,060	395,900	381,730	367,560	353,400	339,230	
3,580	3,600	427,630	413,460	399,300	385,130	370,960	356,800	342,630	
3,600	3,620	431,030	416,860	402,700	388,530	374,360	360,200	346,030	
3,620	3,640	434,430	420,260	406,100	391,930	377,760	363,600	349,430	
3,640	3,660	437,830	423,660	409,500	395,330	381,160	367,000	352,830	
3,660	3,680	441,230	427,060	412,900	398,730	384,560	370,400	356,230	
3,680	3,700	444,630	430,460	416,300	402,130	387,960	373,800	359,630	
3,700	3,720	448,030	433,860	419,700	405,530	391,360	377,200	363,030	
3,720	3,740	451,430	437,260	423,100	408,930	394,760	380,600	366,430	
3,740	3,760	454,830	440,660	426,500	412,330	398,160	384,000	369,830	
3,760	3,780	458,230	444,060	429,900	415,730	401,560	387,400	373,230	
3,780	3,800	461,630	447,460	433,300	419,130	404,960	390,800	376,630	
3,800	3,820	465,030	450,860	436,700	422,530	408,360	394,200	380,030	
3,820	3,840	468,430	454,260	440,100	425,930	411,760	397,600	383,430	
3,840	3,860	471,830	457,660	443,500	429,330	415,160	401,000	386,830	
3,860	3,880	475,230	461,060	446,900	432,730	418,560	404,400	390,230	
3,880	3,900	478,630	464,460	450,300	436,130	421,960	407,800	393,630	
3,900	3,920	482,030	467,860	453,700	439,530	425,360	411,200	397,030	
3,920	3,940	485,430	471,260	457,100	442,930	428,760	414,600	400,430	
3,940	3,960	488,830	474,660	460,500	446,330	432,160	418,000	403,830	
3,960	3,980	492,230	478,060	463,900	449,730	435,560	421,400	407,230	
3,980	4,000	495,630	481,460	467,300	453,130	438,960	424,800	410,630	
4,000	천원 이상	500,300	483,160	469,000	454,830	440,660	426,500	412,330	

		공제대상 가족의 수(본인·배우자를 각각 1인으로 봄)						
(비과세소득은 제외)								
		1	2	3	4	5	6	7
천원 이상	천원 미만							
515	530	0	0	0	0	0	0	0
530	535	80	0	0	0	0	0	0
535	540	400	0	0	0	0	0	0
540	545	720	0	0	0	0	0	0

545	550	1,040	0	0	0	0	0	0	
550	555	1,360	0	0	0	0	0	0	
555	560	1,680	0	0	0	0	0	0	
560	565	2,000	0	0	0	0	0	0	
565	570	2,320	0	0	0	0	0	0	
570	575	2,640	0	0	0	0	0	0	
575	580	2,960	0	0	0	0	0	0	
580	585	3,280	0	0	0	0	0	0	
585	590	3,600	0	0	0	0	0	0	
590	595	3,920	0	0	0	0	0	0	
595	600	4,240	0	0	0	0	0	0	
600	605	4,560	0	0	0	0	0	0	
605	610	4,880	0	0	0	0	0	0	
610	615	5,200	0	0	0	0	0	0	
615	620	5,520	0	0	0	0	0	0	
620	625	5,840	0	0	0	0	0	0	
625	630	6,160	0	0	0	0	0	0	
630	635	6,480	0	0	0	0	0	0	
635	640	6,800	130	0	0	0	0	0	
640	645	7,120	450	0	0	0	0	0	
645	650	7,440	770	0	0	0	0	0	
650	655	7,760	1,090	0	0	0	0	0	
655	660	8,080	1,410	0	0	0	0	0	

660		665		8,400	1,730	0	0	0	0	0
665		670		8,720	2,050	0	0	0	0	0
670		675		9,040	2,370	0	0	0	0	0
675		680		9,360	2,690	0	0	0	0	0
680	685	9,680	3,010	0	0	0	0	0		
685	690	10,000	3,330	0	0	0	0	0		
690	695	10,320	3,650	0	0	0	0	0		
695	700	10,640	3,970	0	0	0	0	0		
700	705	10,960	4,290	0	0	0	0	0		
705	710	11,280	4,610	0	0	0	0	0		
710	715	11,600	4,930	0	0	0	0	0		
715	720	11,920	5,250	0	0	0	0	0		
720	725	12,240	5,570	0	0	0	0	0		
725	730	12,560	5,890	0	0	0	0	0		
730	735	12,880	6,210	0	0	0	0	0		
735	740	13,200	6,530	0	0	0	0	0		
740	745	13,520	6,850	180	0	0	0	0		
745	750	13,840	7,170	500	0	0	0	0		
750	755	14,180	7,510	840	0	0	0	0		
755	760	14,540	7,870	1,200	0	0	0	0		
760	765	14,900	8,230	1,560	0	0	0	0		
765	770	15,260	8,590	1,920	0	0	0	0		
770	775	15,620	8,950	2,280	0	0	0	0		

775	780	15,980	9,310	2,640	0	0	0	0	
780	785	16,340	9,670	3,000	0	0	0	0	
785	790	16,700	10,030	3,360	0	0	0	0	
790	795	17,060	10,390	3,720	0	0	0	0	
795	800	17,420	10,750	4,080	0	0	0	0	
800	805	17,780	11,110	4,440	0	0	0	0	
805	810	18,140	11,470	4,800	0	0	0	0	
810	815	18,500	11,830	5,160	0	0	0	0	
815	820	18,860	12,190	5,520	0	0	0	0	
820	825	19,220	12,550	5,880	0	0	0	0	
825	830	19,580	12,910	6,240	0	0	0	0	
830	835	19,940	13,270	6,600	0	0	0	0	
835	840	20,300	13,630	6,960	300	0	0	0	
840	845	20,660	13,990	7,320	660	0	0	0	
845	850	21,020	14,350	7,680	1,020	0	0	0	
850	855	21,380	14,710	8,040	1,380	0	0	0	
855	860	21,740	15,070	8,400	1,740	0	0	0	
860	865	22,100	15,430	8,760	2,100	0	0	0	
865	870	22,460	15,790	9,120	2,460	0	0	0	
870	875	22,820	16,150	9,480	2,820	0	0	0	
875	880	23,180	16,510	9,840	3,180	0	0	0	
880	885	23,540	16,870	10,200	3,540	0	0	0	
885	890	23,900	17,230	10,560	3,900	0	0	0	

[illegible]

1,000	1,010	32,360	25,690	19,020	12,360	5,690	0	0
1,010	1,020	33,080	26,410	19,740	13,080	6,410	0	0
1,020	1,030	33,800	27,130	20,460	13,800	7,130	460	0
1,030	1,040	34,520	27,850	21,180	14,520	7,850	1,180	0
1,040	1,050	35,240	28,570	21,900	15,240	8,570	1,900	0
1,050	1,060	35,960	29,290	22,620	15,960	9,290	2,620	0
1,060	1,070	36,680	30,010	23,340	16,680	10,010	3,340	0
1,070	1,080	37,400	30,730	24,060	17,400	10,730	4,060	0
1,080	1,090	38,120	31,450	24,780	18,120	11,450	4,780	0
1,090	1,100	38,840	32,170	25,500	18,840	12,170	5,500	0
1,100	1,110	39,560	32,890	26,220	19,560	12,890	6,220	0
1,110	1,120	40,280	33,610	26,940	20,280	13,610	6,940	280
1,120	1,130	41,000	34,330	27,660	21,000	14,330	7,660	1,000
1,130	1,140	41,720	35,050	28,380	21,720	15,050	8,380	1,720
1,140	1,150	42,440	35,770	29,100	22,440	15,770	9,100	2,440
1,150	1,160	43,160	36,490	29,820	23,160	16,490	9,820	3,160
1,160	1,170	43,880	37,210	30,540	23,880	17,210	10,540	3,880
1,170	1,180	44,600	37,930	31,260	24,600	17,930	11,260	4,600
1,180	1,190	45,320	38,650	31,980	25,320	18,650	11,980	5,320
1,190	1,200	46,040	39,370	32,700	26,040	19,370	12,700	6,040
1,200	1,210	46,760	40,090	33,420	26,760	20,090	13,420	6,760
1,210	1,220	47,480	40,810	34,140	27,480	20,810	14,140	7,480
1,220	1,230	48,200	41,530	34,860	28,200	21,530	14,860	8,200

[illegible]

1,460	1,470	65,480	58,810	52,140	45,480	38,810	32,140	25,480	
1,470	1,480	66,200	59,530	52,860	46,200	39,530	32,860	26,200	
1,480	1,490	67,200	60,250	53,580	46,920	40,250	33,580	26,920	
1,490	1,500	68,730	60,970	54,300	47,640	40,970	34,300	27,640	
1,500	1,510	70,260	61,690	55,020	48,360	41,690	35,020	28,360	
1,510	1,520	71,790	62,410	55,740	49,080	42,410	35,740	29,080	
1,520	1,530	73,320	63,130	56,460	49,800	43,130	36,460	29,800	
1,530	1,540	74,850	63,850	57,180	50,520	43,850	37,180	30,520	
1,540	1,550	76,380	64,570	57,900	51,240	44,570	37,900	31,240	
1,550	1,560	77,910	65,290	58,620	51,960	45,290	38,620	31,960	
1,560	1,570	79,440	66,010	59,340	52,680	46,010	39,340	32,680	
1,570	1,580	80,970	66,800	60,060	53,400	46,730	40,060	33,400	
1,580	1,590	82,500	68,330	60,780	54,120	47,450	40,780	34,120	
1,590	1,600	84,030	69,860	61,500	54,840	48,170	41,500	34,840	
1,600	1,610	85,560	71,390	62,220	55,560	48,890	42,220	35,560	
1,610	1,620	87,090	72,920	62,940	56,280	49,610	42,940	36,280	
1,620	1,630	88,620	74,450	63,660	57,000	50,330	43,660	37,000	
1,630	1,640	90,150	75,980	64,380	57,720	51,050	44,380	37,720	
1,640	1,650	91,680	77,510	65,100	58,440	51,770	45,100	38,440	
1,650	1,660	93,210	79,040	65,820	59,160	52,490	45,820	39,160	
1,660	1,670	94,740	80,570	66,540	59,880	53,210	46,540	39,880	
1,670	1,680	96,270	82,100	67,940	60,600	53,930	47,260	40,600	
1,680	1,690	97,800	83,630	69,470	61,320	54,650	47,980	41,320	

1,690	1,700	99,330	85,160	71,000	62,040	55,370	48,700	42,040	
1,700	1,710	100,860	86,690	72,530	62,760	56,090	49,420	42,760	
1,710	1,720	102,390	88,220	74,060	63,480	56,810	50,140	43,480	
1,720	1,730	103,920	89,750	75,590	64,200	57,530	50,860	44,200	
1,730	1,740	105,450	91,280	77,120	64,920	58,250	51,580	44,920	
1,740	1,750	106,980	92,810	78,650	65,640	58,970	52,300	45,640	
1,750	1,760	108,510	94,340	80,180	66,360	59,690	53,020	46,360	
1,760	1,770	110,040	95,870	81,710	67,540	60,410	53,740	47,080	
1,770	1,780	111,570	97,400	83,240	69,070	61,130	54,460	47,800	
1,780	1,790	113,100	98,930	84,770	70,600	61,850	55,180	48,520	
1,790	1,800	114,630	100,460	86,300	72,130	62,570	55,900	49,240	
1,800	1,810	116,160	101,990	87,830	73,660	63,290	56,620	49,960	
1,810	1,820	117,690	103,520	89,360	75,190	64,010	57,340	50,680	
1,820	1,830	119,220	105,050	90,890	76,720	64,730	58,060	51,400	
1,830	1,840	120,750	106,580	92,420	78,250	65,450	58,780	52,120	
1,840	1,850	122,280	108,110	93,950	79,780	66,170	59,500	52,840	
1,850	1,860	123,810	109,640	95,480	81,310	67,140	60,220	53,560	
1,860	1,870	125,340	111,170	97,010	82,840	68,670	60,940	54,280	
1,870	1,880	126,870	112,700	98,540	84,370	70,200	61,660	55,000	
1,880	1,890	128,400	114,230	100,070	85,900	71,730	62,380	55,720	
1,890	1,900	129,930	115,760	101,600	87,430	73,260	63,100	56,440	
1,900	1,910	131,460	117,290	103,130	88,960	74,790	63,820	57,160	
1,910	1,920	132,990	118,820	104,660	90,490	76,320	64,540	57,880	

1,920	1,930	134,520	120,350	106,190	92,020	77,850	65,260	58,600
1,930	1,940	136,050	121,880	107,720	93,550	79,380	65,980	59,320
1,940	1,950	137,580	123,410	109,250	95,080	80,910	66,750	60,040
1,950	1,960	139,110	124,940	110,780	96,610	82,440	68,280	60,760
1,960	1,970	140,640	126,470	112,310	98,140	83,970	69,810	61,480
1,970	1,980	142,170	128,000	113,840	99,670	85,500	71,340	62,200
1,980	1,990	143,700	129,530	115,370	101,200	87,030	72,870	62,920
1,990	2,000	145,230	131,060	116,900	102,730	88,560	74,400	63,640
2,000	2,020	147,530	133,360	119,190	105,030	90,860	76,690	64,720
2,020	2,040	150,590	136,420	122,250	108,090	93,920	79,750	66,160
2,040	2,060	153,650	139,480	125,310	111,150	96,980	82,810	68,650
2,060	2,080	156,710	142,540	128,370	114,210	100,040	85,870	71,710
2,080	2,100	159,770	145,600	131,430	117,270	103,100	88,930	74,770
2,100	2,120	162,830	148,660	134,490	120,330	106,160	91,990	77,830
2,120	2,140	165,890	151,720	137,550	123,390	109,220	95,050	80,890
2,140	2,160	168,950	154,780	140,610	126,450	112,280	98,110	83,950
2,160	2,180	172,060	157,900	143,730	129,560	115,400	101,230	87,060
2,180	2,200	175,460	161,300	147,130	132,960	118,800	104,630	90,460
2,200	2,220	178,860	164,700	150,530	136,360	122,200	108,030	93,860
2,220	2,240	182,260	168,100	153,930	139,760	125,600	111,430	97,260
2,240	2,260	185,660	171,500	157,330	143,160	129,000	114,830	100,660
2,260	2,280	189,060	174,900	160,730	146,560	132,400	118,230	104,060

	2,280		2,300		192,460		178,300		164,130		149,960		135,800		121,630		107,460	
	2,300		2,320		195,860		181,700		167,530		153,360		139,200		125,030		110,860	
	2,320		2,340		199,260		185,100		170,930		156,760		142,600		128,430		114,260	
	2,340		2,360		202,660		188,500		174,330		160,160		146,000		131,830		117,660	
	2,360		2,380		206,060		191,900		177,730		163,560		149,400		135,230		121,060	
	2,380		2,400		209,460		195,300		181,130		166,960		152,800		138,630		124,460	
	2,400		2,420		212,860		198,700		184,530		170,360		156,200		142,030		127,860	
	2,420		2,440		216,260		202,100		187,930		173,760		159,600		145,430		131,260	
	2,440		2,460		219,660		205,500		191,330		177,160		163,000		148,830		134,660	
	2,460		2,480		223,060		208,900		194,730		180,560		166,400		152,230		138,060	
	2,480		2,500		226,460		212,300		198,130		183,960		169,800		155,630		141,460	
	2,500		2,520		229,860		215,700		201,530		187,360		173,200		159,030		144,860	
	2,520		2,540		233,260		219,100		204,930		190,760		176,600		162,430		148,260	
	2,540		2,560		236,660		222,500		208,330		194,160		180,000		165,830		151,660	
	2,560		2,580		240,060		225,900		211,730		197,560		183,400		169,230		155,060	
	2,580		2,600		243,460		229,300		215,130		200,960		186,800		172,630		158,460	
	2,600		2,620		246,860		232,700		218,530		204,360		190,200		176,030		161,860	
	2,620		2,640		250,260		236,100		221,930		207,760		193,600		179,430		165,260	
	2,640		2,660		253,660		239,500		225,330		211,160		197,000		182,830		168,660	
	2,660		2,680		257,060		242,900		228,730		214,560		200,400		186,230		172,060	
	2,680		2,700		260,460		246,300		232,130		217,960		203,800		189,630		175,460	
	2,700		2,720		263,860		249,700		235,530		221,360		207,200		193,030		178,860	
	2,720		2,740		267,260		253,100		238,930		224,760		210,600		196,430		182,260	

2,740	2,760	270,660	256,500	242,330	228,160	214,000	199,830	185,660
2,760	2,780	274,060	259,900	245,730	231,560	217,400	203,230	189,060
2,780	2,800	277,460	263,300	249,130	234,960	220,800	206,630	192,460
2,800	2,820	280,860	266,700	252,530	238,360	224,200	210,030	195,860
2,820	2,840	284,260	270,100	255,930	241,760	227,600	213,430	199,260
2,840	2,860	287,660	273,500	259,330	245,160	231,000	216,830	202,660
2,860	2,880	291,060	276,900	262,730	248,560	234,400	220,230	206,060
2,880	2,900	294,460	280,300	266,130	251,960	237,800	223,630	209,460
2,900	2,920	297,860	283,700	269,530	255,360	241,200	227,030	212,860
2,920	2,940	301,260	287,100	272,930	258,760	244,600	230,430	216,260
2,940	2,960	304,660	290,500	276,330	262,160	248,000	233,830	219,660
2,960	2,980	308,060	293,900	279,730	265,560	251,400	237,230	223,060
2,980	3,000	311,460	297,300	283,130	268,960	254,800	240,630	226,460
3,000	3,020	314,860	300,700	286,530	272,360	258,200	244,030	229,860
3,020	3,040	318,260	304,100	289,930	275,760	261,600	247,430	233,260
3,040	3,060	321,660	307,500	293,330	279,160	265,000	250,830	236,660
3,060	3,080	325,060	310,900	296,730	282,560	268,400	254,230	240,060
3,080	3,100	328,460	314,300	300,130	285,960	271,800	257,630	243,460
3,100	3,120	331,860	317,700	303,530	289,360	275,200	261,030	246,860
3,120	3,140	335,260	321,100	306,930	292,760	278,600	264,430	250,260
3,140	3,160	338,660	324,500	310,330	296,160	282,000	267,830	253,660
3,160	3,180	342,060	327,900	313,730	299,560	285,400	271,230	257,060
3,180	3,200	345,460	331,300	317,130	302,960	288,800	274,630	260,460

3,200	3,220	348,860	334,700	320,530	306,360	292,200	278,030	263,860	
3,220	3,240	352,260	338,100	323,930	309,760	295,600	281,430	267,260	
3,240	3,260	355,660	341,500	327,330	313,160	299,000	284,830	270,660	
3,260	3,280	359,060	344,900	330,730	316,560	302,400	288,230	274,060	
3,280	3,300	362,460	348,300	334,130	319,960	305,800	291,630	277,460	
3,300	3,320	365,860	351,700	337,530	323,360	309,200	295,030	280,860	
3,320	3,340	369,260	355,100	340,930	326,760	312,600	298,430	284,260	
3,340	3,360	372,660	358,500	344,330	330,160	316,000	301,830	287,660	
3,360	3,380	376,060	361,900	347,730	333,560	319,400	305,230	291,060	
3,380	3,400	379,460	365,300	351,130	336,960	322,800	308,630	294,460	
3,400	3,420	382,860	368,700	354,530	340,360	326,200	312,030	297,860	
3,420	3,440	386,260	372,100	357,930	343,760	329,600	315,430	301,260	
3,440	3,460	389,660	375,500	361,330	347,160	333,000	318,830	304,660	
3,460	3,480	393,060	378,900	364,730	350,560	336,400	322,230	308,060	
3,480	3,500	396,460	382,300	368,130	353,960	339,800	325,630	311,460	
3,500	3,520	399,860	385,700	371,530	357,360	343,200	329,030	314,860	
3,520	3,540	403,260	389,100	374,930	360,760	346,600	332,430	318,260	
3,540	3,560	406,660	392,500	378,330	364,160	350,000	335,830	321,660	
3,560	3,580	410,060	395,900	381,730	367,560	353,400	339,230	325,060	
3,580	3,600	413,460	399,300	385,130	370,960	356,800	342,630	328,460	
3,600	3,620	416,860	402,700	388,530	374,360	360,200	346,030	331,860	
3,620	3,640	420,260	406,100	391,930	377,760	363,600	349,430	335,260	
3,640	3,660	423,660	409,500	395,330	381,160	367,000	352,830	338,660	

3,660	3,680	427,060	412,900	398,730	384,560	370,400	356,230	342,060
3,680	3,700	430,460	416,300	402,130	387,960	373,800	359,630	345,460
3,700	3,720	433,860	419,700	405,530	391,360	377,200	363,030	348,860
3,720	3,740	437,260	423,100	408,930	394,760	380,600	366,430	352,260
3,740	3,760	440,660	426,500	412,330	398,160	384,000	369,830	355,660
3,760	3,780	444,060	429,900	415,730	401,560	387,400	373,230	359,060
3,780	3,800	447,460	433,300	419,130	404,960	390,800	376,630	362,460
3,800	3,820	450,860	436,700	422,530	408,360	394,200	380,030	365,860
3,820	3,840	454,260	440,100	425,930	411,760	397,600	383,430	369,260
3,840	3,860	457,660	443,500	429,330	415,160	401,000	386,830	372,660
3,860	3,880	461,060	446,900	432,730	418,560	404,400	390,230	376,060
3,880	3,900	464,460	450,300	436,130	421,960	407,800	393,630	379,460
3,900	3,920	467,860	453,700	439,530	425,360	411,200	397,030	382,860
3,920	3,940	471,260	457,100	442,930	428,760	414,600	400,430	386,260
3,940	3,960	474,660	460,500	446,330	432,160	418,000	403,830	389,660
3,960	3,980	478,060	463,900	449,730	435,560	421,400	407,230	393,060
3,980	4,000	481,460	467,300	453,130	438,960	424,800	410,630	396,460
4,000천원 이상		483,160	469,000	454,830	440,660	426,500	412,330	398,160

(65세 이상자가 2인인 경우)

월연금액		공제대상 가족의 수(본인・배우자를 각각 1인으로 봄)						
(비과세소득은 제외)								
		2	3	4	5	6	7	
천원 이상	천원 미만							
705	710	0	0	0	0	0	0	

710	715	0	0	0	0	0	0	
715	720	0	0	0	0	0	0	
720	725	0	0	0	0	0	0	
725	730	0	0	0	0	0	0	
730	735	0	0	0	0	0	0	
735	740	0	0	0	0	0	0	
740	745	180	0	0	0	0	0	
745	750	500	0	0	0	0	0	
750	755	840	0	0	0	0	0	
755	760	1,200	0	0	0	0	0	
760	765	1,560	0	0	0	0	0	
765	770	1,920	0	0	0	0	0	
770	775	2,280	0	0	0	0	0	
775	780	2,640	0	0	0	0	0	
780	785	3,000	0	0	0	0	0	
785	790	3,360	0	0	0	0	0	
790	795	3,720	0	0	0	0	0	
795	800	4,080	0	0	0	0	0	
800	805	4,440	0	0	0	0	0	
805	810	4,800	0	0	0	0	0	
810	815	5,160	0	0	0	0	0	
815	820	5,520	0	0	0	0	0	

820		825	5,880	0	0	0	0	0
825		830	6,240	0	0	0	0	0
830	835	6,600	0	0	0	0	0	
835	840	6,960	300	0	0	0	0	
840	845	7,320	660	0	0	0	0	
845	850	7,680	1,020	0	0	0	0	
850	855	8,040	1,380	0	0	0	0	
855	860	8,400	1,740	0	0	0	0	
860	865	8,760	2,100	0	0	0	0	
865	870	9,120	2,460	0	0	0	0	
870	875	9,480	2,820	0	0	0	0	
875	880	9,840	3,180	0	0	0	0	
880	885	10,200	3,540	0	0	0	0	
885	890	10,560	3,900	0	0	0	0	
890	895	10,920	4,260	0	0	0	0	
895	900	11,280	4,620	0	0	0	0	
900	905	11,640	4,980	0	0	0	0	
905	910	12,000	5,340	0	0	0	0	
910	915	12,360	5,700	0	0	0	0	
915	920	12,720	6,060	0	0	0	0	
920	925	13,080	6,420	0	0	0	0	
925	930	13,440	6,780	110	0	0	0	
930	935	13,800	7,140	470	0	0	0	

935	940	14,160	7,500	830	0	0	0	
940	945	14,520	7,860	1,190	0	0	0	
945	950	14,880	8,220	1,550	0	0	0	
950	955	15,240	8,580	1,910	0	0	0	
955	960	15,600	8,940	2,270	0	0	0	
960	965	15,960	9,300	2,630	0	0	0	
965	970	16,320	9,660	2,990	0	0	0	
970	975	16,680	10,020	3,350	0	0	0	
975	980	17,040	10,380	3,710	0	0	0	
980	985	17,400	10,740	4,070	0	0	0	
985	990	17,760	11,100	4,430	0	0	0	
990	995	18,120	11,460	4,790	0	0	0	
995	1,000	18,480	11,820	5,150	0	0	0	
1,000	1,010	19,020	12,360	5,690	0	0	0	
1,010	1,020	19,740	13,080	6,410	0	0	0	
1,020	1,030	20,460	13,800	7,130	460	0	0	
1,030	1,040	21,180	14,520	7,850	1,180	0	0	
1,040	1,050	21,900	15,240	8,570	1,900	0		0
1,050	1,060	22,620	15,960	9,290	2,620	0		0
1,060	1,070	23,340	16,680	10,010	3,340	0		0
1,070	1,080	24,060	17,400	10,730	4,060	0		0
1,080	1,090	24,780	18,120	11,450	4,780	0		0
1,090	1,100	25,500	18,840	12,170	5,500	0		0

1,100	1,110	26,220	19,560	12,890	6,220	0	0	
1,110	1,120	26,940	20,280	13,610	6,940	280	0	
1,120	1,130	27,660	21,000	14,330	7,660	1,000	0	
1,130	1,140	28,380	21,720	15,050	8,380	1,720	0	
1,140	1,150	29,100	22,440	15,770	9,100	2,440	0	
1,150	1,160	29,820	23,160	16,490	9,820	3,160	0	
1,160	1,170	30,540	23,880	17,210	10,540	3,880	0	
1,170	1,180	31,260	24,600	17,930	11,260	4,600	0	
1,180	1,190	31,980	25,320	18,650	11,980	5,320	0	
1,190	1,200	32,700	26,040	19,370	12,700	6,040	0	
1,200	1,210	33,420	26,760	20,090	13,420	6,760	90	
1,210	1,220	34,140	27,480	20,810	14,140	7,480	810	
1,220	1,230	34,860	28,200	21,530	14,860	8,200	1,530	
1,230	1,240	35,580	28,920	22,250	15,580	8,920	2,250	
1,240	1,250	36,300	29,640	22,970	16,300	9,640	2,970	
1,250	1,260	37,020	30,360	23,690	17,020	10,360	3,690	
1,260	1,270	37,740	31,080	24,410	17,740	11,080	4,410	
1,270	1,280	38,460	31,800	25,130	18,460	11,800	5,130	
1,280	1,290	39,180	32,520	25,850	19,180	12,520	5,850	
1,290	1,300	39,900	33,240	26,570	19,900	13,240	6,570	
1,300	1,310	40,620	33,960	27,290	20,620	13,960	7,290	
1,310	1,320	41,340	34,680	28,010	21,340	14,680	8,010	
1,320	1,330	42,060	35,400	28,730	22,060	15,400	8,730	

1,330	1,340	42,780	36,120	29,450	22,780	16,120	9,450
1,340	1,350	43,500	36,840	30,170	23,500	16,840	10,170
1,350	1,360	44,220	37,560	30,890	24,220	17,560	10,890
1,360	1,370	44,940	38,280	31,610	24,940	18,280	11,610
1,370	1,380	45,660	39,000	32,330	25,660	19,000	12,330
1,380	1,390	46,380	39,720	33,050	26,380	19,720	13,050
1,390	1,400	47,100	40,440	33,770	27,100	20,440	13,770
1,400	1,410	47,820	41,160	34,490	27,820	21,160	14,490
1,410	1,420	48,540	41,880	35,210	28,540	21,880	15,210
1,420	1,430	49,260	42,600	35,930	29,260	22,600	15,930
1,430	1,440	49,980	43,320	36,650	29,980	23,320	16,650
1,440	1,450	50,700	44,040	37,370	30,700	24,040	17,370
1,450	1,460	51,420	44,760	38,090	31,420	24,760	18,090
1,460	1,470	52,140	45,480	38,810	32,140	25,480	18,810
1,470	1,480	52,860	46,200	39,530	32,860	26,200	19,530
1,480	1,490	53,580	46,920	40,250	33,580	26,920	20,250
1,490	1,500	54,300	47,640	40,970	34,300	27,640	20,970
1,500	1,510	55,020	48,360	41,690	35,020	28,360	21,690
1,510	1,520	55,740	49,080	42,410	35,740	29,080	22,410
1,520	1,530	56,460	49,800	43,130	36,460	29,800	23,130
1,530	1,540	57,180	50,520	43,850	37,180	30,520	23,850
1,540	1,550	57,900	51,240	44,570	37,900	31,240	24,570
1,550	1,560	58,620	51,960	45,290	38,620	31,960	25,290

1,560	1,570	59,340	52,680	46,010	39,340	32,680	26,010
1,570	1,580	60,060	53,400	46,730	40,060	33,400	26,730
1,580	1,590	60,780	54,120	47,450	40,780	34,120	27,450
1,590	1,600	61,500	54,840	48,170	41,500	34,840	28,170
1,600	1,610	62,220	55,560	48,890	42,220	35,560	28,890
1,610	1,620	62,940	56,280	49,610	42,940	36,280	29,610
1,620	1,630	63,660	57,000	50,330	43,660	37,000	30,330
1,630	1,640	64,380	57,720	51,050	44,380	37,720	31,050
1,640	1,650	65,100	58,440	51,770	45,100	38,440	31,770
1,650	1,660	65,820	59,160	52,490	45,820	39,160	32,490
1,660	1,670	66,540	59,880	53,210	46,540	39,880	33,210
1,670	1,680	67,940	60,600	53,930	47,260	40,600	33,930
1,680	1,690	69,470	61,320	54,650	47,980	41,320	34,650
1,690	1,700	71,000	62,040	55,370	48,700	42,040	35,370
1,700	1,710	72,530	62,760	56,090	49,420	42,760	36,090
1,710	1,720	74,060	63,480	56,810	50,140	43,480	36,810
1,720	1,730	75,590	64,200	57,530	50,860	44,200	37,530
1,730	1,740	77,120	64,920	58,250	51,580	44,920	38,250
1,740	1,750	78,650	65,640	58,970	52,300	45,640	38,970
1,750	1,760	80,180	66,360	59,690	53,020	46,360	39,690
1,760	1,770	81,710	67,540	60,410	53,740	47,080	40,410
1,770	1,780	83,240	69,070	61,130	54,460	47,800	41,130

1,780	1,790	84,770	70,600	61,850	55,180	48,520	41,850	
1,790	1,800	86,300	72,130	62,570	55,900	49,240	42,570	
1,800	1,810	87,830	73,660	63,290	56,620	49,960	43,290	
1,810	1,820	89,360	75,190	64,010	57,340	50,680	44,010	
1,820	1,830	90,890	76,720	64,730	58,060	51,400	44,730	
1,830	1,840	92,420	78,250	65,450	58,780	52,120	45,450	
1,840	1,850	93,950	79,780	66,170	59,500	52,840	46,170	
1,850	1,860	95,480	81,310	67,140	60,220	53,560	46,890	
1,860	1,870	97,010	82,840	68,670	60,940	54,280	47,610	
1,870	1,880	98,540	84,370	70,200	61,660	55,000	48,330	
1,880	1,890	100,070	85,900	71,730	62,380	55,720	49,050	
1,890	1,900	101,600	87,430	73,260	63,100	56,440	49,770	
1,900	1,910	103,130	88,960	74,790	63,820	57,160	50,490	
1,910	1,920	104,660	90,490	76,320	64,540	57,880	51,210	
1,920	1,930	106,190	92,020	77,850	65,260	58,600	51,930	
1,930	1,940	107,720	93,550	79,380	65,980	59,320	52,650	
1,940	1,950	109,250	95,080	80,910	66,750	60,040	53,370	
1,950	1,960	110,780	96,610	82,440	68,280	60,760	54,090	
1,960	1,970	112,310	98,140	83,970	69,810	61,480	54,810	
1,970	1,980	113,840	99,670	85,500	71,340	62,200	55,530	
1,980	1,990	115,370	101,200	87,030	72,870	62,920	56,250	
1,990	2,000	116,900	102,730	88,560	74,400	63,640	56,970	
2,000	2,020	119,190	105,030	90,860	76,690	64,720	58,050	

2,020	2,040	122,250	108,090	93,920	79,750	66,160	59,490
2,040	2,060	125,310	111,150	96,980	82,810	68,650	60,930
2,060	2,080	128,370	114,210	100,040	85,870	71,710	62,370
2,080	2,100	131,430	117,270	103,100	88,930	74,770	63,810
2,100	2,120	134,490	120,330	106,160	91,990	77,830	65,250
2,120	2,140	137,550	123,390	109,220	95,050	80,890	66,720
2,140	2,160	140,610	126,450	112,280	98,110	83,950	69,780
2,160	2,180	143,730	129,560	115,400	101,230	87,060	72,900
2,180	2,200	147,130	132,960	118,800	104,630	90,460	76,300
2,200	2,220	150,530	136,360	122,200	108,030	93,860	79,700
2,220	2,240	153,930	139,760	125,600	111,430	97,260	83,100
2,240	2,260	157,330	143,160	129,000	114,830	100,660	86,500
2,260	2,280	160,730	146,560	132,400	118,230	104,060	89,900
2,280	2,300	164,130	149,960	135,800	121,630	107,460	93,300
2,300	2,320	167,530	153,360	139,200	125,030	110,860	96,700
2,320	2,340	170,930	156,760	142,600	128,430	114,260	100,100
2,340	2,360	174,330	160,160	146,000	131,830	117,660	103,500
2,360	2,380	177,730	163,560	149,400	135,230	121,060	106,900
2,380	2,400	181,130	166,960	152,800	138,630	124,460	110,300
2,400	2,420	184,530	170,360	156,200	142,030	127,860	113,700
2,420	2,440	187,930	173,760	159,600	145,430	131,260	117,100
2,440	2,460	191,330	177,160	163,000	148,830	134,660	120,500
2,460	2,480	194,730	180,560	166,400	152,230	138,060	123,900

2,480	2,500	198,130	183,960	169,800	155,630	141,460	127,300	
2,500	2,520	201,530	187,360	173,200	159,030	144,860	130,700	
2,520	2,540	204,930	190,760	176,600	162,430	148,260	134,100	
2,540	2,560	208,330	194,160	180,000	165,830	151,660	137,500	
2,560	2,580	211,730	197,560	183,400	169,230	155,060	140,900	
2,580	2,600	215,130	200,960	186,800	172,630	158,460	144,300	
2,600	2,620	218,530	204,360	190,200	176,030	161,860	147,700	
2,620	2,640	221,930	207,760	193,600	179,430	165,260	151,100	
2,640	2,660	225,330	211,160	197,000	182,830	168,660	154,500	
2,660	2,680	228,730	214,560	200,400	186,230	172,060	157,900	
2,680	2,700	232,130	217,960	203,800	189,630	175,460	161,300	
2,700	2,720	235,530	221,360	207,200	193,030	178,860	164,700	
2,720	2,740	238,930	224,760	210,600	196,430	182,260	168,100	
2,740	2,760	242,330	228,160	214,000	199,830	185,660	171,500	
2,760	2,780	245,730	231,560	217,400	203,230	189,060	174,900	
2,780	2,800	249,130	234,960	220,800	206,630	192,460	178,300	
2,800	2,820	252,530	238,360	224,200	210,030	195,860	181,700	
2,820	2,840	255,930	241,760	227,600	213,430	199,260	185,100	
2,840	2,860	259,330	245,160	231,000	216,830	202,660	188,500	
2,860	2,880	262,730	248,560	234,400	220,230	206,060	191,900	
2,880	2,900	266,130	251,960	237,800	223,630	209,460	195,300	
2,900	2,920	269,530	255,360	241,200	227,030	212,860	198,700	
2,920	2,940	272,930	258,760	244,600	230,430	216,260	202,100	

2,940	2,960	276,330	262,160	248,000	233,830	219,660	205,500
2,960	2,980	279,730	265,560	251,400	237,230	223,060	208,900
2,980	3,000	283,130	268,960	254,800	240,630	226,460	212,300
3,000	3,020	286,530	272,360	258,200	244,030	229,860	215,700
3,020	3,040	289,930	275,760	261,600	247,430	233,260	219,100
3,040	3,060	293,330	279,160	265,000	250,830	236,660	222,500
3,060	3,080	296,730	282,560	268,400	254,230	240,060	225,900
3,080	3,100	300,130	285,960	271,800	257,630	243,460	229,300
3,100	3,120	303,530	289,360	275,200	261,030	246,860	232,700
3,120	3,140	306,930	292,760	278,600	264,430	250,260	236,100
3,140	3,160	310,330	296,160	282,000	267,830	253,660	239,500
3,160	3,180	313,730	299,560	285,400	271,230	257,060	242,900
3,180	3,200	317,130	302,960	288,800	274,630	260,460	246,300
3,200	3,220	320,530	306,360	292,200	278,030	263,860	249,700
3,220	3,240	323,930	309,760	295,600	281,430	267,260	253,100
3,240	3,260	327,330	313,160	299,000	284,830	270,660	256,500
3,260	3,280	330,730	316,560	302,400	288,230	274,060	259,900
3,280	3,300	334,130	319,960	305,800	291,630	277,460	263,300
3,300	3,320	337,530	323,360	309,200	295,030	280,860	266,700
3,320	3,340	340,930	326,760	312,600	298,430	284,260	270,100
3,340	3,360	344,330	330,160	316,000	301,830	287,660	273,500
3,380	3,400	351,130	336,960	322,800	308,630	294,460	280,300
3,400	3,420	354,530	340,360	326,200	312,030	297,860	283,700

3,420	3,440	357,930	343,760	329,600	315,430	301,260	287,100
3,440	3,460	361,330	347,160	333,000	318,830	304,660	290,500
3,460	3,480	364,730	350,560	336,400	322,230	308,060	293,900
3,480	3,500	368,130	353,960	339,800	325,630	311,460	297,300
3,500	3,520	371,530	357,360	343,200	329,030	314,860	300,700
3,520	3,540	374,930	360,760	346,600	332,430	318,260	304,100
3,540	3,560	378,330	364,160	350,000	335,830	321,660	307,500
3,560	3,580	381,730	367,560	353,400	339,230	325,060	310,900
3,580	3,600	385,130	370,960	356,800	342,630	328,460	314,300
3,600	3,620	388,530	374,360	360,200	346,030	331,860	317,700
3,620	3,640	391,930	377,760	363,600	349,430	335,260	321,100
3,640	3,660	395,330	381,160	367,000	352,830	338,660	324,500
3,660	3,680	398,730	384,560	370,400	356,230	342,060	327,900
3,680	3,700	402,130	387,960	373,800	359,630	345,460	331,300
3,700	3,720	405,530	391,360	377,200	363,030	348,860	334,700
3,720	3,740	408,930	394,760	380,600	366,430	352,260	338,100
3,740	3,760	412,330	398,160	384,000	369,830	355,660	341,500
3,760	3,780	415,730	401,560	387,400	373,230	359,060	344,900
3,780	3,800	419,130	404,960	390,800	376,630	362,460	348,300
3,800	3,820	422,530	408,360	394,200	380,030	365,860	351,700
3,820	3,840	425,930	411,760	397,600	383,430	369,260	355,100
3,840	3,860	429,330	415,160	401,000	386,830	372,660	358,500

3,860	3,880	432,730	418,560	404,400	390,230	376,060	361,900	
3,880	3,900	436,130	421,960	407,800	393,630	379,460	365,300	
3,900	3,920	439,530	425,360	411,200	397,030	382,860	368,700	
3,920	3,940	442,930	428,760	414,600	400,430	386,260	372,100	
3,940	3,960	446,330	432,160	418,000	403,830	389,660	375,500	
3,960	3,980	449,730	435,560	421,400	407,230	393,060	378,900	
3,980	4,000	453,130	438,960	424,800	410,630	396,460	382,300	
4,000천원 이상		458,830	440,660	426,500	412,330	398,160	384,000	

(65세 이상자가 3인 이상인 경우)

월연금액		공제대상 가족의 수(본인 · 배우자를 각각 1인으로 봄)					
(비과세소득은 제외)							
		3	4	5	6	7	
천원 이상	천원 미만						
910	915	0	0	0	0	0	
915	920	0	0	0	0	0	
920	925	0	0	0	0	0	
925	930	110	0	0	0	0	
930	935	470	0	0	0	0	
935	940	830	0	0	0	0	
940	945	1,190	0	0	0	0	
945	950	1,550	0	0	0	0	
950	955	1,910	0	0	0	0	
955	960	2,270	0	0	0	0	
960	965	2,630	0	0	0	0	

965	970	2,990	0	0	0	0	
970	975	3,350	0	0	0	0	
975	980	3,710	0	0	0	0	
980	985	4,070	0	0	0	0	
985	990	4,430	0	0	0	0	
990	995	4,790	0	0	0	0	
995	1,000	5,150	0	0	0	0	
1,000	1,010	5,690	0	0	0	0	
1,010	1,020	6,410	0	0	0	0	
1,020	1,030	7,130	460	0	0	0	
1,030	1,040	7,850	1,180	0	0	0	
1,040	1,050	8,570	1,900	0	0	0	
1,050	1,060	9,290	2,620	0	0	0	
1,060	1,070	10,010	3,340	0	0	0	
1,070	1,080	10,730	4,060	0	0	0	
1,080	1,090	11,450	4,780	0	0	0	
1,190	1,100	12,170	5,500	0	0	0	
1,100	1,110	12,890	6,220	0	0	0	
1,110	1,120	13,610	6,940	280	0		
1,120	1,130	14,330	7,660	1,000	0		
1,130	1,140	15,050	8,380	1,720	0		
1,140	1,150	15,770	9,100	2,440	0		
1,150	1,160	16,490	9,820	3,160	0		

1,160	1,170	17,210	10,540	3,880	0	0	
1,170	1,180	17,930	11,260	4,600	0	0	
1,180	1,190	18,650	11,980	5,320	0	0	
1,190	1,200	19,370	12,700	6,040	0	0	
1,200	1,210	20,090	13,420	6,760	90	0	
1,210	1,220	20,810	14,140	7,480	810	0	
1,220	1,230	21,530	14,860	8,200	1,530	0	
1,230	1,240	22,250	15,580	8,920	2,250	0	
1,240	1,250	22,970	16,300	9,640	2,970	0	
1,250	1,260	23,690	17,020	10,360	3,690	0	
1,260	1,270	24,410	17,740	11,080	4,410	0	
1,270	1,280	25,130	18,460	11,800	5,130	0	
1,280	1,290	25,850	19,180	12,520	5,850	0	
1,290	1,300	26,570	19,900	13,240	6,570	0	
1,300	1,310	27,290	20,620	13,960	7,290	620	
1,310	1,320	28,010	21,340	14,680	8,010	1,340	
1,320	1,330	28,730	22,060	15,400	8,730	2,060	
1,330	1,340	29,450	22,780	16,120	9,450	2,780	
1,340	1,350	30,170	23,500	16,840	10,170	3,500	
1,350	1,360	30,890	24,220	17,560	10,890	4,220	
1,360	1,370	31,610	24,940	18,280	11,610	4,940	
1,370	1,380	32,330	25,660	19,000	12,330	5,660	
1,380	1,390	33,050	26,380	19,720	13,050	6,380	

1,390	1,400	33,770	27,100	20,440	13,770	7,100
1,400	1,410	34,490	27,820	21,160	14,490	7,820
1,410	1,420	35,210	28,540	21,880	15,210	8,540
1,420	1,430	35,930	29,260	22,600	15,930	9,260
1,430	1,440	36,650	29,980	23,320	16,650	9,980
1,440	1,450	37,370	30,700	24,040	17,370	10,700
1,450	1,460	38,090	31,420	24,760	18,090	11,420
1,460	1,470	38,810	32,140	25,480	18,810	12,140
1,470	1,480	39,530	32,860	26,200	19,530	12,860
1,480	1,490	40,250	33,580	26,920	20,250	13,580
1,490	1,500	40,970	34,300	27,640	20,970	14,300
1,500	1,510	41,690	35,020	28,360	21,690	15,020
1,510	1,520	42,410	35,740	29,080	22,410	15,740
1,520	1,530	43,130	36,460	29,800	23,130	16,460
1,530	1,540	43,850	37,180	30,520	23,850	17,180
1,540	1,550	44,570	37,900	31,240	24,570	17,900
1,550	1,560	45,290	38,620	31,960	25,290	18,620
1,560	1,570	46,010	39,340	32,680	26,010	19,340
1,570	1,580	46,730	40,060	33,400	26,730	20,060
1,580	1,590	47,450	40,780	34,120	27,450	20,780
1,590	1,600	48,170	41,500	34,840	28,170	21,500
1,600	1,610	48,890	42,220	35,560	28,890	22,220
1,610	1,620	49,610	42,940	36,280	29,610	22,940

1,620	1,630	50,330	43,660	37,000	30,330	23,660
1,630	1,640	51,050	44,380	37,720	31,050	24,380
1,640	1,650	51,770	45,100	38,440	31,770	25,100
1,650	1,660	52,490	45,820	39,160	32,490	25,820
1,660	1,670	53,210	46,540	39,880	33,210	26,540
1,670	1,680	53,930	47,260	40,600	33,930	27,260
1,680	1,690	54,650	47,980	41,320	34,650	27,980
1,690	1,700	55,370	48,700	42,040	35,370	28,700
1,700	1,710	56,090	49,420	42,760	36,090	29,420
1,710	1,720	56,810	50,140	43,480	36,810	30,140
1,720	1,730	57,530	50,860	44,200	37,530	30,860
1,730	1,740	58,250	51,580	44,920	38,250	31,580
1,740	1,750	58,970	52,300	45,640	38,970	32,300
1,750	1,760	59,690	53,020	46,360	39,690	33,020
1,760	1,770	60,410	53,740	47,080	40,410	33,740
1,770	1,780	61,130	54,460	47,800	41,130	34,460
1,780	1,790	61,850	55,180	48,520	41,850	35,180
1,790	1,800	62,570	55,900	49,240	42,570	35,900
1,800	1,810	63,290	56,620	49,960	43,290	36,620
1,810	1,820	64,010	57,340	50,680	44,010	37,340
1,820	1,830	64,730	58,060	51,400	44,730	38,060
1,830	1,840	65,450	58,780	52,120	45,450	38,780

1,840	1,850	66,170	59,500	52,840	46,170	39,500	
1,850	1,860	67,140	60,220	53,560	46,890	40,220	
1,860	1,870	68,670	60,940	54,280	47,610	40,940	
1,870	1,880	70,200	61,660	55,000	48,330	41,660	
1,880	1,890	71,730	62,380	55,720	49,050	42,380	
1,890	1,900	73,260	63,100	56,440	49,770	43,100	
1,900	1,910	74,790	63,820	57,160	50,490	43,820	
1,910	1,920	76,320	64,540	57,880	51,210	44,540	
1,920	1,930	77,850	65,260	58,600	51,930	45,260	
1,930	1,940	79,380	65,980	59,320	52,650	45,980	
1,940	1,950	80,910	66,750	60,040	53,370	46,700	
1,950	1,960	82,440	68,280	60,760	54,090	47,420	
1,960	1,970	83,970	69,810	61,480	54,810	48,140	
1,970	1,980	85,500	71,340	62,200	55,530	48,860	
1,980	1,990	87,030	72,870	62,920	56,250	49,580	
1,990	2,000	88,560	74,400	63,640	56,970	50,300	
2,000	2,020	90,860	76,690	64,720	58,050	51,380	
2,020	2,040	93,920	79,750	66,160	59,490	52,820	
2,040	2,060	96,980	82,810	68,650	60,930	54,260	
2,060	2,080	100,040	85,870	71,710	62,370	55,700	
2,080	2,100	103,100	88,930	74,770	63,810	57,140	
2,100	2,120	106,160	91,990	77,830	65,250	58,580	
2,120	2,140	109,220	95,050	80,890	66,720	60,020	

2,140	2,160	112,280	98,110	83,950	69,780	61,460	
2,160	2,180	115,400	101,230	87,060	72,900	62,930	
2,180	2,200	118,800	104,630	90,460	76,300	64,530	
2,200	2,220	122,200	108,030	93,860	79,700	66,130	
2,220	2,240	125,600	111,430	97,260	83,100	68,930	
2,240	2,260	129,000	114,830	100,660	86,500	72,330	
2,260	2,280	132,400	118,230	104,060	89,900	75,730	
2,280	2,300	135,800	121,630	107,460	93,300	79,130	
2,300	2,320	139,200	125,030	110,860	96,700	82,530	
2,320	2,340	142,600	128,430	114,260	100,100	85,930	
2,340	2,360	146,000	131,830	117,660	103,500	89,330	
2,360	2,380	149,400	135,230	121,060	106,900	92,730	
2,380	2,400	152,800	138,630	124,460	110,300	96,130	
2,400	2,420	156,200	142,030	127,860	113,700	99,530	
2,420	2,440	159,600	145,430	131,260	117,100	102,930	
2,440	2,460	163,000	148,830	134,660	120,500	106,330	
2,460	2,480	166,400	152,230	138,060	123,900	109,730	
2,480	2,500	169,800	155,630	141,460	127,300	113,130	
2,500	2,520	173,200	159,030	144,860	130,700	116,530	
2,520	2,540	176,600	162,430	148,260	134,100	119,930	
2,540	2,560	180,000	165,830	151,660	137,500	123,330	
2,560	2,580	183,400	169,230	155,060	140,900	126,730	
2,580	2,600	186,800	172,630	158,460	144,300	130,130	

2,600	2,620	190,200	176,030	161,860	147,700	133,530	
2,620	2,640	193,600	179,430	165,260	151,100	136,930	
2,640	2,660	197,000	182,830	168,660	154,500	140,330	
2,660	2,680	200,400	186,230	172,060	157,900	143,730	
2,680	2,700	203,800	189,630	175,460	161,300	147,130	
2,700	2,720	207,200	193,030	178,860	164,700	150,530	
2,720	2,740	210,600	196,430	182,260	168,100	153,930	
2,740	2,760	214,000	199,830	185,660	171,500	157,330	
2,760	2,780	217,400	203,230	189,060	174,900	160,730	
2,780	2,800	220,800	206,630	192,460	178,300	164,130	
2,800	2,820	224,200	210,030	195,860	181,700	167,530	
2,820	2,840	227,600	213,430	199,260	185,100	170,930	
2,840	2,860	231,000	216,830	202,660	188,500	174,330	
2,860	2,880	234,400	220,230	206,060	191,900	177,730	
2,880	2,900	237,800	223,630	209,460	195,300	181,130	
2,900	2,920	241,200	227,030	212,860	198,700	184,530	
2,920	2,940	244,600	230,430	216,260	202,100	187,930	
2,940	2,960	248,000	233,830	219,660	205,500	191,330	
2,960	2,980	251,400	237,230	223,060	208,900	194,730	
2,980	3,000	254,800	240,630	226,460	212,300	198,130	
3,000	3,020	258,200	244,030	229,860	215,700	201,530	
3,020	3,040	261,600	247,430	233,260	219,100	204,930	
3,040	3,060	265,000	250,830	236,660	222,500	208,330	

3,060	3,080	268,400	254,230	240,060	225,900	211,730	
3,080	3,100	271,800	257,630	243,460	229,300	215,130	
3,100	3,120	275,200	261,030	246,860	232,700	218,530	
3,120	3,140	278,600	264,430	250,260	236,100	221,930	
3,140	3,160	282,000	267,830	253,660	239,500	225,330	
3,160	3,180	285,400	271,230	257,060	242,900	228,730	
3,180	3,200	288,800	274,630	260,460	246,300	232,130	
3,200	3,220	292,200	278,030	263,860	249,700	235,530	
3,220	3,240	295,600	281,430	267,260	253,100	238,930	
3,240	3,260	299,000	284,830	270,660	256,500	242,330	
3,260	3,280	302,400	288,230	274,060	259,900	245,730	
3,280	3,300	305,800	291,630	277,460	263,300	249,130	
3,300	3,320	309,200	295,030	280,860	266,700	252,530	
3,320	3,340	312,600	298,430	284,260	270,100	255,930	
3,340	3,360	316,000	301,830	287,660	273,500	259,330	
3,360	3,380	319,400	305,230	291,060	276,900	262,730	
3,380	3,400	322,800	308,630	294,460	280,300	266,130	
3,400	3,420	326,200	312,030	297,860	283,700	269,530	
3,420	3,440	329,600	315,430	301,260	287,100	272,930	
3,440	3,460	333,000	318,830	304,660	290,500	276,330	
3,460	3,480	336,400	322,230	308,060	293,900	279,730	
3,480	3,500	339,800	325,630	311,460	297,300	283,130	
3,500	3,520	343,200	329,030	314,860	300,700	286,530	

3,520	3,540	346,600	332,430	318,260	304,100	289,930	
3,540	3,560	350,000	335,830	321,660	307,500	293,330	
3,560	3,580	353,400	339,230	325,060	310,900	296,730	
3,580	3,600	356,800	342,630	328,460	314,300	300,130	
3,600	3,620	360,200	346,030	331,860	317,700	303,530	
3,620	3,640	363,600	349,430	335,260	321,100	306,930	
3,640	3,660	367,000	352,830	338,660	324,500	310,330	
3,660	3,680	370,400	356,230	342,060	327,900	313,730	
3,680	3,700	373,800	359,630	345,460	331,300	317,130	
3,700	3,720	377,200	363,030	348,860	334,700	320,530	
3,720	3,740	380,600	366,430	352,260	338,100	323,930	
3,740	3,760	384,000	369,830	355,660	341,500	327,330	
3,760	3,780	387,400	373,230	359,060	344,900	330,730	
3,780	3,800	390,800	376,630	362,460	348,300	334,130	
3,800	3,820	394,200	380,030	365,860	351,700	337,530	
3,820	3,840	397,600	383,430	369,260	355,100	340,930	
3,840	3,860	401,000	386,830	372,660	358,500	344,330	
3,860	3,880	404,400	390,230	376,060	361,900	347,730	
3,880	3,900	407,800	393,630	379,460	365,300	351,130	
3,900	3,920	411,200	397,030	382,860	368,700	354,530	
3,920	3,940	414,600	400,430	386,260	372,100	357,930	
3,940	3,960	418,000	403,830	389,660	375,500	361,330	

3,960	3,980	421,400	407,230	393,060	378,900	364,730
3,980	4,000	424,800	410,630	396,460	382,300	368,130
4,000천원 이상		426,500	412,330	398,160	384,000	369,830