

[별표 3] <개정 2008.2.22>

연금소득 간이세액표(제189조제2항 관련)

주

1. 이 간이세액표의 해당세액은 연금소득공제·인적공제 및 표준공제를 반영하여 계산한 금액임
2. 공제대상 가족수가 7명을 초과하는 경우의 세액은 다음 “가”의 금액에서 “나”의 금액을 공제한 금액으로 한다.

가. 공제대상 가족의 수가 7명인 경우의 세액

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

(65세 이상자가 없는 경우)

월연금액 (비과세소득은 제외)		공제대상 가족의 수(본인·배우자를 각각 1인으로 봄)						
		1	2	3	4	5	6	7
이상(천원)	미만(천원)							
490	495	0	0	0	0	0	0	0
495	500	0	0	0	0	0	0	0
500	505	0	0	0	0	0	0	0
505	510	0	0	0	0	0	0	0
510	515	0	0	0	0	0	0	0
515	520	170	0	0	0	0	0	0

520	525	410	0	0	0	0	0	0
525	530	650	0	0	0	0	0	0
530	535	890	0	0	0	0	0	0
535	540	1,130	0	0	0	0	0	0
540	545	1,370	0	0	0	0	0	0
545	550	1,610	0	0	0	0	0	0
550	555	1,850	0	0	0	0	0	0
555	560	2,090	0	0	0	0	0	0
560	565	2,330	0	0	0	0	0	0
565	570	2,570	0	0	0	0	0	0
570	575	2,810	0	0	0	0	0	0
575	580	3,050	0	0	0	0	0	0
580	585	3,290	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	14,160	7,490	820	0	0	0	0
755	760	14,480	7,810	1,140	0	0	0	0
760	765	14,800	8,130	1,460	0	0	0	0
765	770	15,120	8,450	1,780	0	0	0	0
770	775	15,440	8,770	2,100	0	0	0	0
775	780	15,760	9,090	2,420	0	0	0	0
780	785	16,080	9,410	2,740	0	0	0	0
785	790	16,400	9,730	3,060	0	0	0	0
790	795	16,720	10,050	3,380	0	0	0	0
795	800	17,040	10,370	3,700	0	0	0	0
800	805	17,360	10,690	4,020	0	0	0	0
805	810	17,680	11,010	4,340	0	0	0	0
810	815	18,000	11,330	4,660	0	0	0	0
815	820	18,320	11,650	4,980	0	0	0	0
820	825	18,640	11,970	5,300	0	0	0	0
825	830	18,960	12,290	5,620	0	0	0	0
830	835	19,280	12,610	5,940	0	0	0	0
835	840	19,600	12,930	6,260	0	0	0	0
840	845	19,920	13,250	6,580	0	0	0	0
845	850	20,240	13,570	6,900	240	0	0	0
850	855	20,560	13,890	7,220	560	0	0	0
855	860	20,880	14,210	7,540	880	0	0	0
860	865	21,200	14,530	7,860	1,200	0	0	0

865	870	21,520	14,850	8,180	1,520	0	0	0
870	875	21,840	15,170	8,500	1,840	0	0	0
875	880	22,160	15,490	8,820	2,160	0	0	0
880	885	22,480	15,810	9,140	2,480	0	0	0
885	890	22,800	16,130	9,460	2,800	0	0	0
890	895	23,120	16,450	9,780	3,120	0	0	0
895	900	23,440	16,770	10,100	3,440	0	0	0
900	905	23,760	17,090	10,420	3,760	0	0	0
905	910	24,080	17,410	10,740	4,080	0	0	0
910	915	24,400	17,730	11,060	4,400	0	0	0
915	920	24,720	18,050	11,380	4,720	0	0	0
920	925	25,040	18,370	11,700	5,040	0	0	0
925	930	25,360	18,690	12,020	5,360	0	0	0
930	935	25,680	19,010	12,340	5,680	0	0	0
935	940	26,000	19,330	12,660	6,000	0	0	0
940	945	26,320	19,650	12,980	6,320	0	0	0
945	950	26,640	19,970	13,300	6,640	0	0	0
950	955	26,960	20,290	13,620	6,960	290	0	0
955	960	27,280	20,610	13,940	7,280	610	0	0
960	965	27,600	20,930	14,260	7,600	930	0	0
965	970	27,920	21,250	14,580	7,920	1,250	0	0
970	975	28,240	21,570	14,900	8,240	1,570	0	0
975	980	28,560	21,890	15,220	8,560	1,890	0	0

980	985	28,880	22,210	15,540	8,880	2,210	0	0
985	990	29,200	22,530	15,860	9,200	2,530	0	0
990	995	29,520	22,850	16,180	9,520	2,850	0	0
995	1,000	29,840	23,170	16,500	9,840	3,170	0	0
1,000	1,010	30,320	23,650	16,980	10,320	3,650	0	0
1,010	1,020	30,960	24,290	17,620	10,960	4,290	0	0
1,020	1,030	31,600	24,930	18,260	11,600	4,930	0	0
1,030	1,040	32,240	25,570	18,900	12,240	5,570	0	0
1,040	1,050	32,880	26,210	19,540	12,880	6,210	0	0
1,050	1,060	33,520	26,850	20,180	13,520	6,850	180	0
1,060	1,070	34,160	27,490	20,820	14,160	7,490	820	0
1,070	1,080	34,800	28,130	21,460	14,800	8,130	1,460	0
1,080	1,090	35,440	28,770	22,100	15,440	8,770	2,100	0
1,090	1,100	36,080	29,410	22,740	16,080	9,410	2,740	0
1,100	1,110	36,720	30,050	23,380	16,720	10,050	3,380	0
1,110	1,120	37,360	30,690	24,020	17,360	10,690	4,020	0
1,120	1,130	38,000	31,330	24,660	18,000	11,330	4,660	0
1,130	1,140	38,640	31,970	25,300	18,640	11,970	5,300	0
1,140	1,150	39,280	32,610	25,940	19,280	12,610	5,940	0
1,150	1,160	39,920	33,250	26,580	19,920	13,250	6,580	0
1,160	1,170	40,560	33,890	27,220	20,560	13,890	7,220	560
1,170	1,180	41,260	34,600	27,930	21,260	14,600	7,930	1,260
1,180	1,190	41,980	35,320	28,650	21,980	15,320	8,650	1,980

1,190	1,200	42,700	36,040	29,370	22,700	16,040	9,370	2,700
1,200	1,210	43,420	36,760	30,090	23,420	16,760	10,090	3,420
1,210	1,220	44,140	37,480	30,810	24,140	17,480	10,810	4,140
1,220	1,230	44,860	38,200	31,530	24,860	18,200	11,530	4,860
1,230	1,240	45,580	38,920	32,250	25,580	18,920	12,250	5,580
1,240	1,250	46,300	39,640	32,970	26,300	19,640	12,970	6,300
1,250	1,260	47,020	40,360	33,690	27,020	20,360	13,690	7,020
1,260	1,270	47,740	41,080	34,410	27,740	21,080	14,410	7,740
1,270	1,280	48,460	41,800	35,130	28,460	21,800	15,130	8,460
1,280	1,290	49,180	42,520	35,850	29,180	22,520	15,850	9,180
1,290	1,300	49,900	43,240	36,570	29,900	23,240	16,570	9,900
1,300	1,310	50,620	43,960	37,290	30,620	23,960	17,290	10,620
1,310	1,320	51,340	44,680	38,010	31,340	24,680	18,010	11,340
1,320	1,330	52,060	45,400	38,730	32,060	25,400	18,730	12,060
1,330	1,340	52,780	46,120	39,450	32,780	26,120	19,450	12,780
1,340	1,350	53,500	46,840	40,170	33,500	26,840	20,170	13,500
1,350	1,360	54,220	47,560	40,890	34,220	27,560	20,890	14,220
1,360	1,370	54,940	48,280	41,610	34,940	28,280	21,610	14,940
1,370	1,380	55,660	49,000	42,330	35,660	29,000	22,330	15,660
1,380	1,390	56,380	49,720	43,050	36,380	29,720	23,050	16,380
1,390	1,400	57,100	50,440	43,770	37,100	30,440	23,770	17,100
1,400	1,410	57,820	51,160	44,490	37,820	31,160	24,490	17,820
1,410	1,420	58,540	51,880	45,210	38,540	31,880	25,210	18,540

1,420	1,430	59,260	52,600	45,930	39,260	32,600	25,930	19,260
1,430	1,440	59,980	53,320	46,650	39,980	33,320	26,650	19,980
1,440	1,450	60,700	54,040	47,370	40,700	34,040	27,370	20,700
1,450	1,460	61,420	54,760	48,090	41,420	34,760	28,090	21,420
1,460	1,470	62,140	55,480	48,810	42,140	35,480	28,810	22,140
1,470	1,480	62,860	56,200	49,530	42,860	36,200	29,530	22,860
1,480	1,490	63,580	56,920	50,250	43,580	36,920	30,250	23,580
1,490	1,500	64,300	57,640	50,970	44,300	37,640	30,970	24,300
1,500	1,510	65,020	58,360	51,690	45,020	38,360	31,690	25,020
1,510	1,520	65,740	59,080	52,410	45,740	39,080	32,410	25,740
1,520	1,530	66,460	59,800	53,130	46,460	39,800	33,130	26,460
1,530	1,540	67,180	60,520	53,850	47,180	40,520	33,850	27,180
1,540	1,550	67,900	61,240	54,570	47,900	41,240	34,570	27,900
1,550	1,560	68,620	61,960	55,290	48,620	41,960	35,290	28,620
1,560	1,570	69,340	62,680	56,010	49,340	42,680	36,010	29,340
1,570	1,580	70,060	63,400	56,730	50,060	43,400	36,730	30,060
1,580	1,590	70,780	64,120	57,450	50,780	44,120	37,450	30,780
1,590	1,600	71,500	64,840	58,170	51,500	44,840	38,170	31,500
1,600	1,610	72,220	65,560	58,890	52,220	45,560	38,890	32,220
1,610	1,620	72,940	66,280	59,610	52,940	46,280	39,610	32,940
1,620	1,630	73,660	67,000	60,330	53,660	47,000	40,330	33,660
1,630	1,640	74,380	67,720	61,050	54,380	47,720	41,050	34,380
1,640	1,650	75,100	68,440	61,770	55,100	48,440	41,770	35,100

1,650	1,660	75,820	69,160	62,490	55,820	49,160	42,490	35,820
1,660	1,670	76,540	69,880	63,210	56,540	49,880	43,210	36,540
1,670	1,680	77,260	70,600	63,930	57,260	50,600	43,930	37,260
1,680	1,690	77,980	71,320	64,650	57,980	51,320	44,650	37,980
1,690	1,700	78,700	72,040	65,370	58,700	52,040	45,370	38,700
1,700	1,710	79,420	72,760	66,090	59,420	52,760	46,090	39,420
1,710	1,720	80,310	73,480	66,810	60,140	53,480	46,810	40,140
1,720	1,730	81,840	74,200	67,530	60,860	54,200	47,530	40,860
1,730	1,740	83,370	74,920	68,250	61,580	54,920	48,250	41,580
1,740	1,750	84,900	75,640	68,970	62,300	55,640	48,970	42,300
1,750	1,760	86,430	76,360	69,690	63,020	56,360	49,690	43,020
1,760	1,770	87,960	77,080	70,410	63,740	57,080	50,410	43,740
1,770	1,780	89,490	77,800	71,130	64,460	57,800	51,130	44,460
1,780	1,790	91,020	78,520	71,850	65,180	58,520	51,850	45,180
1,790	1,800	92,550	79,240	72,570	65,900	59,240	52,570	45,900
1,800	1,810	94,080	79,960	73,290	66,620	59,960	53,290	46,620
1,810	1,820	95,610	81,440	74,010	67,340	60,680	54,010	47,340
1,820	1,830	97,140	82,970	74,730	68,060	61,400	54,730	48,060
1,830	1,840	98,670	84,500	75,450	68,780	62,120	55,450	48,780
1,840	1,850	100,200	86,030	76,170	69,500	62,840	56,170	49,500
1,850	1,860	101,730	87,560	76,890	70,220	63,560	56,890	50,220
1,860	1,870	103,260	89,090	77,610	70,940	64,280	57,610	50,940
1,870	1,880	104,790	90,620	78,330	71,660	65,000	58,330	51,660

1,880	1,890	106,320	92,150	79,050	72,380	65,720	59,050	52,380
1,890	1,900	107,850	93,680	79,770	73,100	66,440	59,770	53,100
1,900	1,910	109,380	95,210	81,040	73,820	67,160	60,490	53,820
1,910	1,920	110,910	96,740	82,570	74,540	67,880	61,210	54,540
1,920	1,930	112,440	98,270	84,100	75,260	68,600	61,930	55,260
1,930	1,940	113,970	99,800	85,630	75,980	69,320	62,650	55,980
1,940	1,950	115,500	101,330	87,160	76,700	70,040	63,370	56,700
1,950	1,960	117,030	102,860	88,690	77,420	70,760	64,090	57,420
1,960	1,970	118,560	104,390	90,220	78,140	71,480	64,810	58,140
1,970	1,980	120,090	105,920	91,750	78,860	72,200	65,530	58,860
1,980	1,990	121,620	107,450	93,280	79,580	72,920	66,250	59,580
1,990	2,000	123,150	108,980	94,810	80,650	73,640	66,970	60,300
2,000	2,020	125,440	111,280	97,110	82,940	74,720	68,050	61,380
2,020	2,040	128,500	114,340	100,170	86,000	76,160	69,490	62,820
2,040	2,060	131,560	117,400	103,230	89,060	77,600	70,930	64,260
2,060	2,080	134,620	120,460	106,290	92,120	79,040	72,370	65,700
2,080	2,100	137,680	123,520	109,350	95,180	81,020	73,810	67,140
2,100	2,120	140,740	126,580	112,410	98,240	84,080	75,250	68,580
2,120	2,140	143,800	129,640	115,470	101,300	87,140	76,690	70,020
2,140	2,160	146,860	132,700	118,530	104,360	90,200	78,130	71,460
2,160	2,180	149,920	135,760	121,590	107,420	93,260	79,570	72,900
2,180	2,200	152,980	138,820	124,650	110,480	96,320	82,150	74,340
2,200	2,220	156,040	141,880	127,710	113,540	99,380	85,210	75,780

2,220	2,240	159,100	144,940	130,770	116,600	102,440	88,270	77,220
2,240	2,260	162,160	148,000	133,830	119,660	105,500	91,330	78,660
2,260	2,280	165,220	151,060	136,890	122,720	108,560	94,390	80,220
2,280	2,300	168,280	154,120	139,950	125,780	111,620	97,450	83,280
2,300	2,320	171,340	157,180	143,010	128,840	114,680	100,510	86,340
2,320	2,340	174,400	160,240	146,070	131,900	117,740	103,570	89,400
2,340	2,360	177,460	163,300	149,130	134,960	120,800	106,630	92,460
2,360	2,380	180,520	166,360	152,190	138,020	123,860	109,690	95,520
2,380	2,400	183,580	169,420	155,250	141,080	126,920	112,750	98,580
2,400	2,420	186,640	172,480	158,310	144,140	129,980	115,810	101,640
2,420	2,440	189,700	175,540	161,370	147,200	133,040	118,870	104,700
2,440	2,460	192,760	178,600	164,430	150,260	136,100	121,930	107,760
2,460	2,480	195,820	181,660	167,490	153,320	139,160	124,990	110,820
2,480	2,500	198,880	184,720	170,550	156,380	142,220	128,050	113,880
2,500	2,520	201,940	187,780	173,610	159,440	145,280	131,110	116,940
2,520	2,540	205,000	190,840	176,670	162,500	148,340	134,170	120,000
2,540	2,560	208,060	193,900	179,730	165,560	151,400	137,230	123,060
2,560	2,580	211,120	196,960	182,790	168,620	154,460	140,290	126,120
2,580	2,600	214,180	200,020	185,850	171,680	157,520	143,350	129,180
2,600	2,620	217,240	203,080	188,910	174,740	160,580	146,410	132,240
2,620	2,640	220,300	206,140	191,970	177,800	163,640	149,470	135,300
2,640	2,660	223,360	209,200	195,030	180,860	166,700	152,530	138,360
2,660	2,680	226,420	212,260	198,090	183,920	169,760	155,590	141,420

2,680	2,700	229,480	215,320	201,150	186,980	172,820	158,650	144,480
2,700	2,720	232,540	218,380	204,210	190,040	175,880	161,710	147,540
2,720	2,740	235,600	221,440	207,270	193,100	178,940	164,770	150,600
2,740	2,760	238,660	224,500	210,330	196,160	182,000	167,830	153,660
2,760	2,780	241,720	227,560	213,390	199,220	185,060	170,890	156,720
2,780	2,800	244,780	230,620	216,450	202,280	188,120	173,950	159,780
2,800	2,820	247,840	233,680	219,510	205,340	191,180	177,010	162,840
2,820	2,840	250,900	236,740	222,570	208,400	194,240	180,070	165,900
2,840	2,860	253,960	239,800	225,630	211,460	197,300	183,130	168,960
2,860	2,880	257,020	242,860	228,690	214,520	200,360	186,190	172,020
2,880	2,900	260,080	245,920	231,750	217,580	203,420	189,250	175,080
2,900	2,920	263,140	248,980	234,810	220,640	206,480	192,310	178,140
2,920	2,940	266,200	252,040	237,870	223,700	209,540	195,370	181,200
2,940	2,960	269,260	255,100	240,930	226,760	212,600	198,430	184,260
2,960	2,980	272,320	258,160	243,990	229,820	215,660	201,490	187,320
2,980	3,000	275,380	261,220	247,050	232,880	218,720	204,550	190,380
3,000	3,020	278,440	264,280	250,110	235,940	221,780	207,610	193,440
3,020	3,040	281,500	267,340	253,170	239,000	224,840	210,670	196,500
3,040	3,060	284,560	270,400	256,230	242,060	227,900	213,730	199,560
3,060	3,080	287,620	273,460	259,290	245,120	230,960	216,790	202,620
3,080	3,100	290,680	276,520	262,350	248,180	234,020	219,850	205,680
3,100	3,120	293,740	279,580	265,410	251,240	237,080	222,910	208,740
3,120	3,140	296,800	282,640	268,470	254,300	240,140	225,970	211,800

3,140	3,160	299,860	285,700	271,530	257,360	243,200	229,030	214,860
3,160	3,180	302,920	288,760	274,590	260,420	246,260	232,090	217,920
3,180	3,200	305,980	291,820	277,650	263,480	249,320	235,150	220,980
3,200	3,220	309,040	294,880	280,710	266,540	252,380	238,210	224,040
3,220	3,240	312,100	297,940	283,770	269,600	255,440	241,270	227,100
3,240	3,260	315,160	301,000	286,830	272,660	258,500	244,330	230,160
3,260	3,280	318,220	304,060	289,890	275,720	261,560	247,390	233,220
3,280	3,300	321,280	307,120	292,950	278,780	264,620	250,450	236,280
3,300	3,320	324,340	310,180	296,010	281,840	267,680	253,510	239,340
3,320	3,340	327,400	313,240	299,070	284,900	270,740	256,570	242,400
3,340	3,360	330,460	316,300	302,130	287,960	273,800	259,630	245,460
3,360	3,380	333,520	319,360	305,190	291,020	276,860	262,690	248,520
3,380	3,400	336,580	322,420	308,250	294,080	279,920	265,750	251,580
3,400	3,420	339,640	325,480	311,310	297,140	282,980	268,810	254,640
3,420	3,440	342,930	328,760	314,600	300,430	286,260	272,100	257,930
3,440	3,460	346,330	332,160	318,000	303,830	289,660	275,500	261,330
3,460	3,480	349,730	335,560	321,400	307,230	293,060	278,900	264,730
3,480	3,500	353,130	338,960	324,800	310,630	296,460	282,300	268,130
3,500	3,520	356,530	342,360	328,200	314,030	299,860	285,700	271,530
3,520	3,540	359,930	345,760	331,600	317,430	303,260	289,100	274,930
3,540	3,560	363,330	349,160	335,000	320,830	306,660	292,500	278,330
3,560	3,580	366,730	352,560	338,400	324,230	310,060	295,900	281,730
3,580	3,600	370,130	355,960	341,800	327,630	313,460	299,300	285,130

3,600	3,620	373,530	359,360	345,200	331,030	316,860	302,700	288,530
3,620	3,640	376,930	362,760	348,600	334,430	320,260	306,100	291,930
3,640	3,660	380,330	366,160	352,000	337,830	323,660	309,500	295,330
3,660	3,680	383,730	369,560	355,400	341,230	327,060	312,900	298,730
3,680	3,700	387,130	372,960	358,800	344,630	330,460	316,300	302,130
3,700	3,720	390,530	376,360	362,200	348,030	333,860	319,700	305,530
3,720	3,740	393,930	379,760	365,600	351,430	337,260	323,100	308,930
3,740	3,760	397,330	383,160	369,000	354,830	340,660	326,500	312,330
3,760	3,780	400,730	386,560	372,400	358,230	344,060	329,900	315,730
3,780	3,800	404,130	389,960	375,800	361,630	347,460	333,300	319,130
3,800	3,820	407,530	393,360	379,200	365,030	350,860	336,700	322,530
3,820	3,840	410,930	396,760	382,600	368,430	354,260	340,100	325,930
3,840	3,860	414,330	400,160	386,000	371,830	357,660	343,500	329,330
3,860	3,880	417,730	403,560	389,400	375,230	361,060	346,900	332,730
3,880	3,900	421,130	406,960	392,800	378,630	364,460	350,300	336,130
3,900	3,920	424,530	410,360	396,200	382,030	367,860	353,700	339,530
3,920	3,940	427,930	413,760	399,600	385,430	371,260	357,100	342,930
3,940	3,960	431,330	417,160	403,000	388,830	374,660	360,500	346,330
3,960	3,980	434,730	420,560	406,400	392,230	378,060	363,900	349,730
3,980	4,000	438,130	423,960	409,800	395,630	381,460	367,300	353,130
4,000	이 상	439,830	425,660	411,500	397,330	383,160	369,000	354,830