■ 조세특례제한법 시행령 [별표 11] <개정 2023. 2. 28.>

근로장려금 산정표(제100조의6제5항 관련)

(단위: 원)

총급여액 등		가구원 구성에 따른 근로장려금		
이상	미만	단독가구	홑벌이 가구	맞벌이 가구
40,000	70,000	29,000	29,000	해당 없음
70,000	100,000	42,000	42,000	해당 없음
100,000	200,000	83,000	83,000	해당 없음
200,000	300,000	124,000	124,000	해당 없음
300,000	400,000	165,000	165,000	해당 없음
400,000	500,000	207,000	207,000	해당 없음
500,000	600,000	248,000	248,000	해당 없음
600,000	700,000	289,000	289,000	해당 없음
700,000	800,000	330,000	330,000	해당 없음
800,000	900,000	372,000	372,000	해당 없음
900,000	1,000,000	413,000	413,000	해당 없음
1,000,000	1,100,000	454,000	454,000	해당 없음
1,100,000	1,200,000	495,000	495,000	해당 없음
1,200,000	1,300,000	537,000	537,000	해당 없음
1,300,000	1,400,000	578,000	578,000	해당 없음
1,400,000	1,500,000	619,000	619,000	해당 없음
1,500,000	1,600,000	660,000	660,000	해당 없음
1,600,000	1,700,000	702,000	702,000	해당 없음
1,700,000	1,800,000	743,000	743,000	해당 없음
1,800,000	1,900,000	784,000	784,000	해당 없음
1,900,000	2,000,000	825,000	825,000	해당 없음
2,000,000	2,100,000	867,000	867,000	해당 없음
2,100,000	2,200,000	908,000	908,000	해당 없음
2,200,000	2,300,000	949,000	949,000	해당 없음
2,300,000	2,400,000	990,000	990,000	해당 없음
2,400,000	2,500,000	1,032,000	1,032,000	해당 없음
2,500,000	2,600,000	1,073,000	1,073,000	해당 없음
2,600,000	2,700,000	1,114,000	1,114,000	해당 없음
2,700,000	2,800,000	1,155,000	1,155,000	해당 없음
2,800,000	2,900,000	1,197,000	1,197,000	해당 없음
2,900,000	3,000,000	1,238,000	1,238,000	해당 없음
3,000,000	3,100,000	1,279,000	1,279,000	해당 없음
3,100,000	3,200,000	1,320,000	1,320,000	해당 없음
3,200,000	3,300,000	1,362,000	1,362,000	해당 없음

3,300,000	3,400,000	1,403,000	1,403,000	해당 없음
3,400,000	3,500,000	1,444,000	1,444,000	해당 없음
3,500,000	3,600,000	1,485,000	1,485,000	해당 없음
3,600,000	3,700,000	1,527,000	1,527,000	해당 없음
3,700,000	3,800,000	1,568,000	1,568,000	해당 없음
3,800,000	3,900,000	1,609,000	1,609,000	해당 없음
3,900,000	4,000,000	1,650,000	1,650,000	해당 없음
4,000,000	4,100,000	1,650,000	1,670,000	해당 없음
4,100,000	4,200,000	1,650,000	1,710,000	해당 없음
4,200,000	4,300,000	1,650,000	1,751,000	해당 없음
4,300,000	4,400,000	1,650,000	1,792,000	해당 없음
4,400,000	4,500,000	1,650,000	1,833,000	해당 없음
4,500,000	4,600,000	1,650,000	1,873,000	해당 없음
4,600,000	4,700,000	1,650,000	1,914,000	해당 없음
4,700,000	4,800,000	1,650,000	1,955,000	해당 없음
4,800,000	4,900,000	1,650,000	1,995,000	해당 없음
4,900,000	5,000,000	1,650,000	2,036,000	해당 없음
5,000,000	5,100,000	1,650,000	2,077,000	해당 없음
5,100,000	5,200,000	1,650,000	2,118,000	해당 없음
5,200,000	5,300,000	1,650,000	2,158,000	해당 없음
5,300,000	5,400,000	1,650,000	2,199,000	해당 없음
5,400,000	5,500,000	1,650,000	2,240,000	해당 없음
5,500,000	5,600,000	1,650,000	2,280,000	해당 없음
5,600,000	5,700,000	1,650,000	2,321,000	해당 없음
5,700,000	5,800,000	1,650,000	2,362,000	해당 없음
5,800,000	5,900,000	1,650,000	2,403,000	해당 없음
5,900,000	6,000,000	1,650,000	2,443,000	해당 없음
6,000,000	6,100,000	1,650,000	2,484,000	2,517,000
6,100,000	6,200,000	1,650,000	2,525,000	2,558,000
6,200,000	6,300,000	1,650,000	2,565,000	2,599,000
6,300,000	6,400,000	1,650,000	2,606,000	2,640,000
6,400,000	6,500,000	1,650,000	2,647,000	2,682,000
6,500,000	6,600,000	1,650,000	2,688,000	2,723,000
6,600,000	6,700,000	1,650,000	2,728,000	2,764,000
6,700,000	6,800,000	1,650,000	2,769,000	2,805,000
6,800,000	6,900,000	1,650,000	2,810,000	2,847,000
6,900,000	7,000,000	1,650,000	2,850,000	2,888,000
7,000,000	7,100,000	1,650,000	2,850,000	2,929,000
7,100,000	7,200,000	1,650,000	2,850,000	2,970,000
7,200,000	7,300,000	1,650,000	2,850,000	3,012,000
7,300,000	7,400,000	1,650,000	2,850,000	3,053,000
7,400,000	7,500,000	1,650,000	2,850,000	3,094,000

7,500,000	7,600,000	1,650,000	2,850,000	3,135,000
7,600,000	7,700,000	1,650,000	2,850,000	3,177,000
7,700,000	7,800,000	1,650,000	2,850,000	3,218,000
7,800,000	7,900,000	1,650,000	2,850,000	3,259,000
7,900,000	8,000,000	1,650,000	2,850,000	3,300,000
8,000,000	8,100,000	1,650,000	2,850,000	3,300,000
8,100,000	8,200,000	1,650,000	2,850,000	3,300,000
8,200,000	8,300,000	1,650,000	2,850,000	3,300,000
8,300,000	8,400,000	1,650,000	2,850,000	3,300,000
8,400,000	8,500,000	1,650,000	2,850,000	3,300,000
8,500,000	8,600,000	1,650,000	2,850,000	3,300,000
8,600,000	8,700,000	1,650,000	2,850,000	3,300,000
8,700,000	8,800,000	1,650,000	2,850,000	3,300,000
8,800,000	8,900,000	1,650,000	2,850,000	3,300,000
8,900,000	9,000,000	1,650,000	2,850,000	3,300,000
9,000,000	9,100,000	1,650,000	2,850,000	3,300,000
9,100,000	9,200,000	1,638,000	2,850,000	3,300,000
9,200,000	9,300,000	1,625,000	2,850,000	3,300,000
9,300,000	9,400,000	1,612,000	2,850,000	3,300,000
9,400,000	9,500,000	1,600,000	2,850,000	3,300,000
9,500,000	9,600,000	1,587,000	2,850,000	3,300,000
9,600,000	9,700,000	1,574,000	2,850,000	3,300,000
9,700,000	9,800,000	1,562,000	2,850,000	3,300,000
9,800,000	9,900,000	1,549,000	2,850,000	3,300,000
9,900,000	10,000,000	1,536,000	2,850,000	3,300,000
10,000,000	10,100,000	1,524,000	2,850,000	3,300,000
10,100,000	10,200,000	1,511,000	2,850,000	3,300,000
10,200,000	10,300,000	1,498,000	2,850,000	3,300,000
10,300,000	10,400,000	1,485,000	2,850,000	3,300,000
10,400,000	10,500,000	1,473,000	2,850,000	3,300,000
10,500,000	10,600,000	1,460,000	2,850,000	3,300,000
10,600,000	10,700,000	1,447,000	2,850,000	3,300,000
10,700,000	10,800,000	1,435,000	2,850,000	3,300,000
10,800,000	10,900,000	1,422,000	2,850,000	3,300,000
10,900,000	11,000,000	1,409,000	2,850,000	3,300,000
11,000,000	11,100,000	1,397,000	2,850,000	3,300,000
11,100,000	11,200,000	1,384,000	2,850,000	3,300,000
11,200,000	11,300,000	1,371,000	2,850,000	3,300,000
11,300,000	11,400,000	1,359,000	2,850,000	3,300,000
11,400,000	11,500,000	1,346,000	2,850,000	3,300,000
11,500,000	11,600,000	1,333,000	2,850,000	3,300,000
11,600,000	11,700,000	1,320,000	2,850,000	3,300,000
11,700,000	11,800,000	1,308,000	2,850,000	3,300,000

11,800,000	11,900,000	1,295,000	2,850,000	3,300,000
11,900,000	12,000,000	1,282,000	2,850,000	3,300,000
12,000,000	12,100,000	1,270,000	2,850,000	3,300,000
12,100,000	12,200,000	1,257,000	2,850,000	3,300,000
12,200,000	12,300,000	1,244,000	2,850,000	3,300,000
12,300,000	12,400,000	1,232,000	2,850,000	3,300,000
12,400,000	12,500,000	1,219,000	2,850,000	3,300,000
12,500,000	12,600,000	1,206,000	2,850,000	3,300,000
12,600,000	12,700,000	1,194,000	2,850,000	3,300,000
12,700,000	12,800,000	1,181,000	2,850,000	3,300,000
12,800,000	12,900,000	1,168,000	2,850,000	3,300,000
12,900,000	13,000,000	1,155,000	2,850,000	3,300,000
13,000,000	13,100,000	1,143,000	2,850,000	3,300,000
13,100,000	13,200,000	1,130,000	2,850,000	3,300,000
13,200,000	13,300,000	1,117,000	2,850,000	3,300,000
13,300,000	13,400,000	1,105,000	2,850,000	3,300,000
13,400,000	13,500,000	1,092,000	2,850,000	3,300,000
13,500,000	13,600,000	1,079,000	2,850,000	3,300,000
13,600,000	13,700,000	1,067,000	2,850,000	3,300,000
13,700,000	13,800,000	1,054,000	2,850,000	3,300,000
13,800,000	13,900,000	1,041,000	2,850,000	3,300,000
13,900,000	14,000,000	1,029,000	2,850,000	3,300,000
14,000,000	14,100,000	1,016,000	2,850,000	3,300,000
14,100,000	14,200,000	1,003,000	2,835,000	3,300,000
14,200,000	14,300,000	990,000	2,819,000	3,300,000
14,300,000	14,400,000	978,000	2,803,000	3,300,000
14,400,000	14,500,000	965,000	2,787,000	3,300,000
14,500,000	14,600,000	952,000	2,771,000	3,300,000
14,600,000	14,700,000	940,000	2,755,000	3,300,000
14,700,000	14,800,000	927,000	2,740,000	3,300,000
14,800,000	14,900,000	914,000	2,724,000	3,300,000
14,900,000	15,000,000	902,000	2,708,000	3,300,000
15,000,000	15,100,000	889,000	2,692,000	3,300,000
15,100,000	15,200,000	876,000	2,676,000	3,300,000
15,200,000	15,300,000	864,000	2,660,000	3,300,000
15,300,000	15,400,000	851,000	2,645,000	3,300,000
15,400,000	15,500,000	838,000	2,629,000	3,300,000
15,500,000	15,600,000	825,000	2,613,000	3,300,000
15,600,000	15,700,000	813,000	2,597,000	3,300,000
15,700,000	15,800,000	800,000	2,581,000	3,300,000
15,800,000	15,900,000	787,000	2,565,000	3,300,000
15,900,000	16,000,000	775,000	2,550,000	3,300,000
16,000,000	16,100,000	762,000	2,534,000	3,300,000

16,100,000	16,200,000	749,000	2,518,000	3,300,000
16,200,000	16,300,000	737,000	2,502,000	3,300,000
16,300,000	16,400,000	724,000	2,486,000	3,300,000
16,400,000	16,500,000	711,000	2,470,000	3,300,000
16,500,000	16,600,000	699,000	2,455,000	3,300,000
16,600,000	16,700,000	686,000	2,439,000	3,300,000
16,700,000	16,800,000	673,000	2,423,000	3,300,000
16,800,000	16,900,000	660,000	2,407,000	3,300,000
16,900,000	17,000,000	648,000	2,391,000	3,300,000
17,000,000	17,100,000	635,000	2,375,000	3,300,000
17,100,000	17,200,000	622,000	2,360,000	3,285,000
17,200,000	17,300,000	610,000	2,344,000	3,269,000
17,300,000	17,400,000	597,000	2,328,000	3,253,000
17,400,000	17,500,000	584,000	2,312,000	3,238,000
17,500,000	17,600,000	572,000	2,296,000	3,222,000
17,600,000	17,700,000	559,000	2,280,000	3,206,000
17,700,000	17,800,000	546,000	2,265,000	3,190,000
17,800,000	17,900,000	534,000	2,249,000	3,175,000
17,900,000	18,000,000	521,000	2,233,000	3,159,000
18,000,000	18,100,000	508,000	2,217,000	3,143,000
18,100,000	18,200,000	495,000	2,201,000	3,128,000
18,200,000	18,300,000	483,000	2,185,000	3,112,000
18,300,000	18,400,000	470,000	2,170,000	3,096,000
18,400,000	18,500,000	457,000	2,154,000	3,080,000
18,500,000	18,600,000	445,000	2,138,000	3,065,000
18,600,000	18,700,000	432,000	2,122,000	3,049,000
18,700,000	18,800,000	419,000	2,106,000	3,033,000
18,800,000	18,900,000	407,000	2,090,000	3,018,000
18,900,000	19,000,000	394,000	2,075,000	3,002,000
19,000,000	19,100,000	381,000	2,059,000	2,986,000
19,100,000	19,200,000	369,000	2,043,000	2,970,000
19,200,000	19,300,000	356,000	2,027,000	2,955,000
19,300,000	19,400,000	343,000	2,011,000	2,939,000
19,400,000	19,500,000	330,000	1,995,000	2,923,000
19,500,000	19,600,000	318,000	1,980,000	2,908,000
19,600,000	19,700,000	305,000	1,964,000	2,892,000
19,700,000	19,800,000	292,000	1,948,000	2,876,000
19,800,000	19,900,000	280,000	1,932,000	2,860,000
19,900,000	20,000,000	267,000	1,916,000	2,845,000
20,000,000	20,100,000	254,000	1,900,000	2,829,000
20,100,000	20,200,000	242,000	1,885,000	2,813,000
20,200,000	20,300,000	229,000	1,869,000	2,798,000
20,300,000	20,400,000	216,000	1,853,000	2,782,000

20,400,000	20,500,000	204,000	1,837,000	2,766,000
20,500,000	20,600,000	191,000	1,821,000	2,750,000
20,600,000	20,700,000	178,000	1,805,000	2,735,000
20,700,000	20,800,000	165,000	1,790,000	2,719,000
20,800,000	20,900,000	153,000	1,774,000	2,703,000
20,900,000	21,000,000	140,000	1,758,000	2,688,000
21,000,000	21,100,000	127,000	1,742,000	2,672,000
21,100,000	21,200,000	115,000	1,726,000	2,656,000
21,200,000	21,300,000	102,000	1,710,000	2,640,000
21,300,000	21,400,000	89,000	1,695,000	2,625,000
21,400,000	21,500,000	77,000	1,679,000	2,609,000
21,500,000	21,600,000	64,000	1,663,000	2,593,000
21,600,000	21,700,000	51,000	1,647,000	2,578,000
21,700,000	21,770,000	39,000	1,631,000	2,562,000
21,770,000	21,800,000	30,000	1,631,000	2,562,000
21,800,000	21,881,900	26,000	1,615,000	2,546,000
21,881,900	21,900,000	–	1,615,000	2,546,000
21,900,000	22,000,000	–	1,600,000	2,530,000
22,000,000	22,100,000	–	1,584,000	2,515,000
22,100,000	22,200,000	–	1,568,000	2,499,000
22,200,000	22,300,000	–	1,552,000	2,483,000
22,300,000	22,400,000	–	1,536,000	2,468,000
22,400,000	22,500,000	–	1,520,000	2,452,000
22,500,000	22,600,000	–	1,505,000	2,436,000
22,600,000	22,700,000	–	1,489,000	2,420,000
22,700,000	22,800,000	–	1,473,000	2,405,000
22,800,000	22,900,000	–	1,457,000	2,389,000
22,900,000	23,000,000	–	1,441,000	2,373,000
23,000,000	23,100,000	–	1,425,000	2,358,000
23,100,000	23,200,000	–	1,410,000	2,342,000
23,200,000	23,300,000	–	1,394,000	2,326,000
23,300,000	23,400,000	–	1,378,000	2,310,000
23,400,000	23,500,000	–	1,362,000	2,295,000
23,500,000	23,600,000	–	1,346,000	2,279,000
23,600,000	23,700,000	–	1,330,000	2,263,000
23,700,000	23,800,000	–	1,315,000	2,248,000
23,800,000	23,900,000	–	1,299,000	2,232,000
23,900,000	24,000,000	–	1,283,000	2,216,000
24,000,000	24,100,000	–	1,267,000	2,200,000
24,100,000	24,200,000	–	1,251,000	2,185,000
24,200,000	24,300,000	–	1,235,000	2,169,000
24,300,000	24,400,000	–	1,220,000	2,153,000
24,400,000	24,500,000	–	1,204,000	2,138,000

24,500,000	24,600,000	–	1,188,000	2,122,000
24,600,000	24,700,000	–	1,172,000	2,106,000
24,700,000	24,800,000	–	1,156,000	2,090,000
24,800,000	24,900,000	–	1,140,000	2,075,000
24,900,000	25,000,000	–	1,125,000	2,059,000
25,000,000	25,100,000	–	1,109,000	2,043,000
25,100,000	25,200,000	–	1,093,000	2,028,000
25,200,000	25,300,000	–	1,077,000	2,012,000
25,300,000	25,400,000	–	1,061,000	1,996,000
25,400,000	25,500,000	–	1,045,000	1,980,000
25,500,000	25,600,000	–	1,030,000	1,965,000
25,600,000	25,700,000	–	1,014,000	1,949,000
25,700,000	25,800,000	–	998,000	1,933,000
25,800,000	25,900,000	–	982,000	1,918,000
25,900,000	26,000,000	–	966,000	1,902,000
26,000,000	26,100,000	–	950,000	1,886,000
26,100,000	26,200,000	–	935,000	1,870,000
26,200,000	26,300,000	–	919,000	1,855,000
26,300,000	26,400,000	–	903,000	1,839,000
26,400,000	26,500,000	–	887,000	1,823,000
26,500,000	26,600,000	–	871,000	1,808,000
26,600,000	26,700,000	–	855,000	1,792,000
26,700,000	26,800,000	–	840,000	1,776,000
26,800,000	26,900,000	–	824,000	1,760,000
26,900,000	27,000,000	–	808,000	1,745,000
27,000,000	27,100,000	–	792,000	1,729,000
27,100,000	27,200,000	–	776,000	1,713,000
27,200,000	27,300,000	–	760,000	1,698,000
27,300,000	27,400,000	–	745,000	1,682,000
27,400,000	27,500,000	–	729,000	1,666,000
27,500,000	27,600,000	–	713,000	1,650,000
27,600,000	27,700,000	–	697,000	1,635,000
27,700,000	27,800,000	–	681,000	1,619,000
27,800,000	27,900,000	–	665,000	1,603,000
27,900,000	28,000,000	–	650,000	1,588,000
28,000,000	28,100,000	–	634,000	1,572,000
28,100,000	28,200,000	–	618,000	1,556,000
28,200,000	28,300,000	–	602,000	1,540,000
28,300,000	28,400,000	–	586,000	1,525,000
28,400,000	28,500,000	–	570,000	1,509,000
28,500,000	28,600,000	–	555,000	1,493,000
28,600,000	28,700,000	–	539,000	1,478,000
28,700,000	28,800,000	–	523,000	1,462,000

28,800,000	28,900,000	–	507,000	1,446,000
28,900,000	29,000,000	–	491,000	1,430,000
29,000,000	29,100,000	–	475,000	1,415,000
29,100,000	29,200,000	–	460,000	1,399,000
29,200,000	29,300,000	–	444,000	1,383,000
29,300,000	29,400,000	–	428,000	1,368,000
29,400,000	29,500,000	–	412,000	1,352,000
29,500,000	29,600,000	–	396,000	1,336,000
29,600,000	29,700,000	–	380,000	1,320,000
29,700,000	29,800,000	–	365,000	1,305,000
29,800,000	29,900,000	–	349,000	1,289,000
29,900,000	30,000,000	–	333,000	1,273,000
30,000,000	30,100,000	–	317,000	1,258,000
30,100,000	30,200,000	–	301,000	1,242,000
30,200,000	30,300,000	–	285,000	1,226,000
30,300,000	30,400,000	–	270,000	1,210,000
30,400,000	30,500,000	–	254,000	1,195,000
30,500,000	30,600,000	–	238,000	1,179,000
30,600,000	30,700,000	–	222,000	1,163,000
30,700,000	30,800,000	–	206,000	1,148,000
30,800,000	30,900,000	–	190,000	1,132,000
30,900,000	31,000,000	–	175,000	1,116,000
31,000,000	31,100,000	–	159,000	1,100,000
31,100,000	31,200,000	–	143,000	1,085,000
31,200,000	31,300,000	–	127,000	1,069,000
31,300,000	31,400,000	–	111,000	1,053,000
31,400,000	31,500,000	–	95,000	1,038,000
31,500,000	31,600,000	–	80,000	1,022,000
31,600,000	31,700,000	–	64,000	1,006,000
31,700,000	31,800,000	–	48,000	990,000
31,800,000	31,810,600	–	32,000	975,000
31,810,600	31,900,000	–	30,000	975,000
31,900,000	31,905,300	–	16,000	959,000
31,905,300	32,000,000	–	–	959,000
32,000,000	32,100,000	–	–	943,000
32,100,000	32,200,000	–	–	928,000
32,200,000	32,300,000	–	–	912,000
32,300,000	32,400,000	–	–	896,000
32,400,000	32,500,000	–	–	880,000
32,500,000	32,600,000	–	–	865,000
32,600,000	32,700,000	–	–	849,000
32,700,000	32,800,000	–	–	833,000
32,800,000	32,900,000	–	–	818,000

32,900,000	33,000,000	–	–	802,000
33,000,000	33,100,000	–	–	786,000
33,100,000	33,200,000	–	–	770,000
33,200,000	33,300,000	–	–	755,000
33,300,000	33,400,000	–	–	739,000
33,400,000	33,500,000	–	–	723,000
33,500,000	33,600,000	–	–	708,000
33,600,000	33,700,000	–	–	692,000
33,700,000	33,800,000	–	–	676,000
33,800,000	33,900,000	–	–	660,000
33,900,000	34,000,000	–	–	645,000
34,000,000	34,100,000	–	–	629,000
34,100,000	34,200,000	–	–	613,000
34,200,000	34,300,000	–	–	598,000
34,300,000	34,400,000	–	–	582,000
34,400,000	34,500,000	–	–	566,000
34,500,000	34,600,000	–	–	550,000
34,600,000	34,700,000	–	–	535,000
34,700,000	34,800,000	–	–	519,000
34,800,000	34,900,000	–	–	503,000
34,900,000	35,000,000	–	–	488,000
35,000,000	35,100,000	–	–	472,000
35,100,000	35,200,000	–	–	456,000
35,200,000	35,300,000	–	–	440,000
35,300,000	35,400,000	–	–	425,000
35,400,000	35,500,000	–	–	409,000
35,500,000	35,600,000	–	–	393,000
35,600,000	35,700,000	–	–	378,000
35,700,000	35,800,000	–	–	362,000
35,800,000	35,900,000	–	–	346,000
35,900,000	36,000,000	–	–	330,000
36,000,000	36,100,000	–	–	315,000
36,100,000	36,200,000	–	–	299,000
36,200,000	36,300,000	–	–	283,000
36,300,000	36,400,000	–	–	268,000
36,400,000	36,500,000	–	–	252,000
36,500,000	36,600,000	–	–	236,000
36,600,000	36,700,000	–	–	220,000
36,700,000	36,800,000	–	–	205,000
36,800,000	36,900,000	–	–	189,000
36,900,000	37,000,000	–	–	173,000
37,000,000	37,100,000	–	–	158,000
37,100,000	37,200,000	–	–	142,000

37,200,000	37,300,000	-	-	126,000
37,300,000	37,400,000	-	-	110,000
37,400,000	37,500,000	-	-	95,000
37,500,000	37,600,000	-	-	79,000
37,600,000	37,700,000	-	-	63,000
37,700,000	37,800,000	-	-	48,000
37,800,000	37,900,000	-	-	32,000
37,900,000	37,904,600	-	-	16,000
37,904,600	38,000,000	-	-	-

비고

1. 반기 근로장려금은 위 표에 따른 금액의 100분의 35에 해당하는 금액으로 한다.
2. 법 제100조의3제1항제4호에 따른 재산의 합계액이 1억7천만원 이상인 경우의 근로장려금은 위 표에 따른 금액(반기 근로장려금은 위 표에 따른 금액의 100분의 35에 해당하는 금액)의 100분의 50에 해당하는 금액으로 한다.