

■ 조세특례제한법 시행령 [별표 11] <개정 2022. 2. 15.>

근로장려금 산정표(제100조의6제5항 관련)

(단위: 원)

총급여액 등		가구원 구성에 따른 근로장려금		
이상	미만	단독가구	홀벌이 가구	맞벌이 가구
40,000	70,000	27,000	27,000	해당없음
70,000	100,000	38,000	38,000	해당없음
100,000	200,000	75,000	75,000	해당없음
200,000	300,000	113,000	113,000	해당없음
300,000	400,000	150,000	150,000	해당없음
400,000	500,000	188,000	188,000	해당없음
500,000	600,000	225,000	225,000	해당없음
600,000	700,000	263,000	263,000	해당없음
700,000	800,000	300,000	300,000	해당없음
800,000	900,000	338,000	338,000	해당없음
900,000	1,000,000	375,000	375,000	해당없음
1,000,000	1,100,000	413,000	413,000	해당없음
1,100,000	1,200,000	450,000	450,000	해당없음
1,200,000	1,300,000	488,000	488,000	해당없음
1,300,000	1,400,000	525,000	525,000	해당없음
1,400,000	1,500,000	563,000	563,000	해당없음
1,500,000	1,600,000	600,000	600,000	해당없음
1,600,000	1,700,000	638,000	638,000	해당없음
1,700,000	1,800,000	675,000	675,000	해당없음
1,800,000	1,900,000	713,000	713,000	해당없음
1,900,000	2,000,000	750,000	750,000	해당없음
2,000,000	2,100,000	788,000	788,000	해당없음
2,100,000	2,200,000	825,000	825,000	해당없음
2,200,000	2,300,000	863,000	863,000	해당없음
2,300,000	2,400,000	900,000	900,000	해당없음
2,400,000	2,500,000	938,000	938,000	해당없음
2,500,000	2,600,000	975,000	975,000	해당없음
2,600,000	2,700,000	1,013,000	1,013,000	해당없음
2,700,000	2,800,000	1,050,000	1,050,000	해당없음
2,800,000	2,900,000	1,088,000	1,088,000	해당없음
2,900,000	3,000,000	1,125,000	1,125,000	해당없음
3,000,000	3,100,000	1,163,000	1,163,000	해당없음
3,100,000	3,200,000	1,200,000	1,200,000	해당없음

3,200,000	3,300,000	1,238,000	1,238,000	해당없음
3,300,000	3,400,000	1,275,000	1,275,000	해당없음
3,400,000	3,500,000	1,313,000	1,313,000	해당없음
3,500,000	3,600,000	1,350,000	1,350,000	해당없음
3,600,000	3,700,000	1,388,000	1,388,000	해당없음
3,700,000	3,800,000	1,425,000	1,425,000	해당없음
3,800,000	3,900,000	1,463,000	1,463,000	해당없음
3,900,000	4,000,000	1,500,000	1,500,000	해당없음
4,000,000	4,100,000	1,500,000	1,523,000	해당없음
4,100,000	4,200,000	1,500,000	1,560,000	해당없음
4,200,000	4,300,000	1,500,000	1,598,000	해당없음
4,300,000	4,400,000	1,500,000	1,635,000	해당없음
4,400,000	4,500,000	1,500,000	1,672,000	해당없음
4,500,000	4,600,000	1,500,000	1,709,000	해당없음
4,600,000	4,700,000	1,500,000	1,746,000	해당없음
4,700,000	4,800,000	1,500,000	1,783,000	해당없음
4,800,000	4,900,000	1,500,000	1,820,000	해당없음
4,900,000	5,000,000	1,500,000	1,858,000	해당없음
5,000,000	5,100,000	1,500,000	1,895,000	해당없음
5,100,000	5,200,000	1,500,000	1,932,000	해당없음
5,200,000	5,300,000	1,500,000	1,969,000	해당없음
5,300,000	5,400,000	1,500,000	2,006,000	해당없음
5,400,000	5,500,000	1,500,000	2,043,000	해당없음
5,500,000	5,600,000	1,500,000	2,080,000	해당없음
5,600,000	5,700,000	1,500,000	2,118,000	해당없음
5,700,000	5,800,000	1,500,000	2,155,000	해당없음
5,800,000	5,900,000	1,500,000	2,192,000	해당없음
5,900,000	6,000,000	1,500,000	2,229,000	해당없음
6,000,000	6,100,000	1,500,000	2,266,000	2,288,000
6,100,000	6,200,000	1,500,000	2,303,000	2,325,000
6,200,000	6,300,000	1,500,000	2,340,000	2,363,000
6,300,000	6,400,000	1,500,000	2,378,000	2,400,000
6,400,000	6,500,000	1,500,000	2,415,000	2,438,000
6,500,000	6,600,000	1,500,000	2,452,000	2,475,000
6,600,000	6,700,000	1,500,000	2,489,000	2,513,000
6,700,000	6,800,000	1,500,000	2,526,000	2,550,000
6,800,000	6,900,000	1,500,000	2,563,000	2,588,000
6,900,000	7,000,000	1,500,000	2,600,000	2,625,000
7,000,000	7,100,000	1,500,000	2,600,000	2,663,000
7,100,000	7,200,000	1,500,000	2,600,000	2,700,000
7,200,000	7,300,000	1,500,000	2,600,000	2,738,000
7,300,000	7,400,000	1,500,000	2,600,000	2,775,000

7,400,000	7,500,000	1,500,000	2,600,000	2,813,000
7,500,000	7,600,000	1,500,000	2,600,000	2,850,000
7,600,000	7,700,000	1,500,000	2,600,000	2,888,000
7,700,000	7,800,000	1,500,000	2,600,000	2,925,000
7,800,000	7,900,000	1,500,000	2,600,000	2,963,000
7,900,000	8,000,000	1,500,000	2,600,000	3,000,000
8,000,000	8,100,000	1,500,000	2,600,000	3,000,000
8,100,000	8,200,000	1,500,000	2,600,000	3,000,000
8,200,000	8,300,000	1,500,000	2,600,000	3,000,000
8,300,000	8,400,000	1,500,000	2,600,000	3,000,000
8,400,000	8,500,000	1,500,000	2,600,000	3,000,000
8,500,000	8,600,000	1,500,000	2,600,000	3,000,000
8,600,000	8,700,000	1,500,000	2,600,000	3,000,000
8,700,000	8,800,000	1,500,000	2,600,000	3,000,000
8,800,000	8,900,000	1,500,000	2,600,000	3,000,000
8,900,000	9,000,000	1,500,000	2,600,000	3,000,000
9,000,000	9,100,000	1,500,000	2,600,000	3,000,000
9,100,000	9,200,000	1,489,000	2,600,000	3,000,000
9,200,000	9,300,000	1,477,000	2,600,000	3,000,000
9,300,000	9,400,000	1,466,000	2,600,000	3,000,000
9,400,000	9,500,000	1,454,000	2,600,000	3,000,000
9,500,000	9,600,000	1,443,000	2,600,000	3,000,000
9,600,000	9,700,000	1,431,000	2,600,000	3,000,000
9,700,000	9,800,000	1,420,000	2,600,000	3,000,000
9,800,000	9,900,000	1,408,000	2,600,000	3,000,000
9,900,000	10,000,000	1,397,000	2,600,000	3,000,000
10,000,000	10,100,000	1,385,000	2,600,000	3,000,000
10,100,000	10,200,000	1,374,000	2,600,000	3,000,000
10,200,000	10,300,000	1,362,000	2,600,000	3,000,000
10,300,000	10,400,000	1,350,000	2,600,000	3,000,000
10,400,000	10,500,000	1,339,000	2,600,000	3,000,000
10,500,000	10,600,000	1,327,000	2,600,000	3,000,000
10,600,000	10,700,000	1,316,000	2,600,000	3,000,000
10,700,000	10,800,000	1,304,000	2,600,000	3,000,000
10,800,000	10,900,000	1,293,000	2,600,000	3,000,000
10,900,000	11,000,000	1,281,000	2,600,000	3,000,000
11,000,000	11,100,000	1,270,000	2,600,000	3,000,000
11,100,000	11,200,000	1,258,000	2,600,000	3,000,000
11,200,000	11,300,000	1,247,000	2,600,000	3,000,000
11,300,000	11,400,000	1,235,000	2,600,000	3,000,000
11,400,000	11,500,000	1,224,000	2,600,000	3,000,000
11,500,000	11,600,000	1,212,000	2,600,000	3,000,000
11,600,000	11,700,000	1,200,000	2,600,000	3,000,000

11,700,000	11,800,000	1,189,000	2,600,000	3,000,000
11,800,000	11,900,000	1,177,000	2,600,000	3,000,000
11,900,000	12,000,000	1,166,000	2,600,000	3,000,000
12,000,000	12,100,000	1,154,000	2,600,000	3,000,000
12,100,000	12,200,000	1,143,000	2,600,000	3,000,000
12,200,000	12,300,000	1,131,000	2,600,000	3,000,000
12,300,000	12,400,000	1,120,000	2,600,000	3,000,000
12,400,000	12,500,000	1,108,000	2,600,000	3,000,000
12,500,000	12,600,000	1,097,000	2,600,000	3,000,000
12,600,000	12,700,000	1,085,000	2,600,000	3,000,000
12,700,000	12,800,000	1,074,000	2,600,000	3,000,000
12,800,000	12,900,000	1,062,000	2,600,000	3,000,000
12,900,000	13,000,000	1,050,000	2,600,000	3,000,000
13,000,000	13,100,000	1,039,000	2,600,000	3,000,000
13,100,000	13,200,000	1,027,000	2,600,000	3,000,000
13,200,000	13,300,000	1,016,000	2,600,000	3,000,000
13,300,000	13,400,000	1,004,000	2,600,000	3,000,000
13,400,000	13,500,000	993,000	2,600,000	3,000,000
13,500,000	13,600,000	981,000	2,600,000	3,000,000
13,600,000	13,700,000	970,000	2,600,000	3,000,000
13,700,000	13,800,000	958,000	2,600,000	3,000,000
13,800,000	13,900,000	947,000	2,600,000	3,000,000
13,900,000	14,000,000	935,000	2,600,000	3,000,000
14,000,000	14,100,000	924,000	2,600,000	3,000,000
14,100,000	14,200,000	912,000	2,586,000	3,000,000
14,200,000	14,300,000	900,000	2,572,000	3,000,000
14,300,000	14,400,000	889,000	2,557,000	3,000,000
14,400,000	14,500,000	877,000	2,543,000	3,000,000
14,500,000	14,600,000	866,000	2,528,000	3,000,000
14,600,000	14,700,000	854,000	2,514,000	3,000,000
14,700,000	14,800,000	843,000	2,499,000	3,000,000
14,800,000	14,900,000	831,000	2,485,000	3,000,000
14,900,000	15,000,000	820,000	2,470,000	3,000,000
15,000,000	15,100,000	808,000	2,456,000	3,000,000
15,100,000	15,200,000	797,000	2,442,000	3,000,000
15,200,000	15,300,000	785,000	2,427,000	3,000,000
15,300,000	15,400,000	774,000	2,413,000	3,000,000
15,400,000	15,500,000	762,000	2,398,000	3,000,000
15,500,000	15,600,000	750,000	2,384,000	3,000,000
15,600,000	15,700,000	739,000	2,369,000	3,000,000
15,700,000	15,800,000	727,000	2,355,000	3,000,000
15,800,000	15,900,000	716,000	2,340,000	3,000,000
15,900,000	16,000,000	704,000	2,326,000	3,000,000

16,000,000	16,100,000	693,000	2,312,000	3,000,000
16,100,000	16,200,000	681,000	2,297,000	3,000,000
16,200,000	16,300,000	670,000	2,283,000	3,000,000
16,300,000	16,400,000	658,000	2,268,000	3,000,000
16,400,000	16,500,000	647,000	2,254,000	3,000,000
16,500,000	16,600,000	635,000	2,239,000	3,000,000
16,600,000	16,700,000	624,000	2,225,000	3,000,000
16,700,000	16,800,000	612,000	2,210,000	3,000,000
16,800,000	16,900,000	600,000	2,196,000	3,000,000
16,900,000	17,000,000	589,000	2,182,000	3,000,000
17,000,000	17,100,000	577,000	2,167,000	3,000,000
17,100,000	17,200,000	566,000	2,153,000	2,986,000
17,200,000	17,300,000	554,000	2,138,000	2,972,000
17,300,000	17,400,000	543,000	2,124,000	2,958,000
17,400,000	17,500,000	531,000	2,109,000	2,943,000
17,500,000	17,600,000	520,000	2,095,000	2,929,000
17,600,000	17,700,000	508,000	2,080,000	2,915,000
17,700,000	17,800,000	497,000	2,066,000	2,900,000
17,800,000	17,900,000	485,000	2,052,000	2,886,000
17,900,000	18,000,000	474,000	2,037,000	2,872,000
18,000,000	18,100,000	462,000	2,023,000	2,858,000
18,100,000	18,200,000	450,000	2,008,000	2,843,000
18,200,000	18,300,000	439,000	1,994,000	2,829,000
18,300,000	18,400,000	427,000	1,979,000	2,815,000
18,400,000	18,500,000	416,000	1,965,000	2,800,000
18,500,000	18,600,000	404,000	1,950,000	2,786,000
18,600,000	18,700,000	393,000	1,936,000	2,772,000
18,700,000	18,800,000	381,000	1,922,000	2,758,000
18,800,000	18,900,000	370,000	1,907,000	2,743,000
18,900,000	19,000,000	358,000	1,893,000	2,729,000
19,000,000	19,100,000	347,000	1,878,000	2,715,000
19,100,000	19,200,000	335,000	1,864,000	2,700,000
19,200,000	19,300,000	324,000	1,849,000	2,686,000
19,300,000	19,400,000	312,000	1,835,000	2,672,000
19,400,000	19,500,000	300,000	1,820,000	2,658,000
19,500,000	19,600,000	289,000	1,806,000	2,643,000
19,600,000	19,700,000	277,000	1,792,000	2,629,000
19,700,000	19,800,000	266,000	1,777,000	2,615,000
19,800,000	19,900,000	254,000	1,763,000	2,600,000
19,900,000	20,000,000	243,000	1,748,000	2,586,000
20,000,000	20,100,000	231,000	1,734,000	2,572,000
20,100,000	20,200,000	220,000	1,719,000	2,558,000
20,200,000	20,300,000	208,000	1,705,000	2,543,000

20,300,000	20,400,000	197,000	1,690,000	2,529,000
20,400,000	20,500,000	185,000	1,676,000	2,515,000
20,500,000	20,600,000	174,000	1,662,000	2,500,000
20,600,000	20,700,000	162,000	1,647,000	2,486,000
20,700,000	20,800,000	150,000	1,633,000	2,472,000
20,800,000	20,900,000	139,000	1,618,000	2,458,000
20,900,000	21,000,000	127,000	1,604,000	2,443,000
21,000,000	21,100,000	116,000	1,589,000	2,429,000
21,100,000	21,200,000	104,000	1,575,000	2,415,000
21,200,000	21,300,000	93,000	1,560,000	2,400,000
21,300,000	21,400,000	81,000	1,546,000	2,386,000
21,400,000	21,500,000	70,000	1,532,000	2,372,000
21,500,000	21,600,000	58,000	1,517,000	2,358,000
21,600,000	21,700,000	47,000	1,503,000	2,343,000
21,700,000	21,740,000	35,000	1,488,000	2,329,000
21,740,000	21,800,000	30,000	1,488,000	2,329,000
21,800,000	21,870,100	24,000	1,474,000	2,315,000
21,870,100	21,900,000	–	1,474,000	2,315,000
21,900,000	22,000,000	–	1,459,000	2,300,000
22,000,000	22,100,000	–	1,445,000	2,286,000
22,100,000	22,200,000	–	1,430,000	2,272,000
22,200,000	22,300,000	–	1,416,000	2,258,000
22,300,000	22,400,000	–	1,402,000	2,243,000
22,400,000	22,500,000	–	1,387,000	2,229,000
22,500,000	22,600,000	–	1,373,000	2,215,000
22,600,000	22,700,000	–	1,358,000	2,200,000
22,700,000	22,800,000	–	1,344,000	2,186,000
22,800,000	22,900,000	–	1,329,000	2,172,000
22,900,000	23,000,000	–	1,315,000	2,158,000
23,000,000	23,100,000	–	1,300,000	2,143,000
23,100,000	23,200,000	–	1,286,000	2,129,000
23,200,000	23,300,000	–	1,272,000	2,115,000
23,300,000	23,400,000	–	1,257,000	2,100,000
23,400,000	23,500,000	–	1,243,000	2,086,000
23,500,000	23,600,000	–	1,228,000	2,072,000
23,600,000	23,700,000	–	1,214,000	2,058,000
23,700,000	23,800,000	–	1,199,000	2,043,000
23,800,000	23,900,000	–	1,185,000	2,029,000
23,900,000	24,000,000	–	1,170,000	2,015,000
24,000,000	24,100,000	–	1,156,000	2,000,000
24,100,000	24,200,000	–	1,142,000	1,986,000
24,200,000	24,300,000	–	1,127,000	1,972,000
24,300,000	24,400,000	–	1,113,000	1,958,000

24,400,000	24,500,000	–	1,098,000	1,943,000
24,500,000	24,600,000	–	1,084,000	1,929,000
24,600,000	24,700,000	–	1,069,000	1,915,000
24,700,000	24,800,000	–	1,055,000	1,900,000
24,800,000	24,900,000	–	1,040,000	1,886,000
24,900,000	25,000,000	–	1,026,000	1,872,000
25,000,000	25,100,000	–	1,012,000	1,858,000
25,100,000	25,200,000	–	997,000	1,843,000
25,200,000	25,300,000	–	983,000	1,829,000
25,300,000	25,400,000	–	968,000	1,815,000
25,400,000	25,500,000	–	954,000	1,800,000
25,500,000	25,600,000	–	939,000	1,786,000
25,600,000	25,700,000	–	925,000	1,772,000
25,700,000	25,800,000	–	910,000	1,758,000
25,800,000	25,900,000	–	896,000	1,743,000
25,900,000	26,000,000	–	882,000	1,729,000
26,000,000	26,100,000	–	867,000	1,715,000
26,100,000	26,200,000	–	853,000	1,700,000
26,200,000	26,300,000	–	838,000	1,686,000
26,300,000	26,400,000	–	824,000	1,672,000
26,400,000	26,500,000	–	809,000	1,658,000
26,500,000	26,600,000	–	795,000	1,643,000
26,600,000	26,700,000	–	780,000	1,629,000
26,700,000	26,800,000	–	766,000	1,615,000
26,800,000	26,900,000	–	752,000	1,600,000
26,900,000	27,000,000	–	737,000	1,586,000
27,000,000	27,100,000	–	723,000	1,572,000
27,100,000	27,200,000	–	708,000	1,558,000
27,200,000	27,300,000	–	694,000	1,543,000
27,300,000	27,400,000	–	679,000	1,529,000
27,400,000	27,500,000	–	665,000	1,515,000
27,500,000	27,600,000	–	650,000	1,500,000
27,600,000	27,700,000	–	636,000	1,486,000
27,700,000	27,800,000	–	622,000	1,472,000
27,800,000	27,900,000	–	607,000	1,458,000
27,900,000	28,000,000	–	593,000	1,443,000
28,000,000	28,100,000	–	578,000	1,429,000
28,100,000	28,200,000	–	564,000	1,415,000
28,200,000	28,300,000	–	549,000	1,400,000
28,300,000	28,400,000	–	535,000	1,386,000
28,400,000	28,500,000	–	520,000	1,372,000
28,500,000	28,600,000	–	506,000	1,358,000
28,600,000	28,700,000	–	492,000	1,343,000

28,700,000	28,800,000	–	477,000	1,329,000
28,800,000	28,900,000	–	463,000	1,315,000
28,900,000	29,000,000	–	448,000	1,300,000
29,000,000	29,100,000	–	434,000	1,286,000
29,100,000	29,200,000	–	419,000	1,272,000
29,200,000	29,300,000	–	405,000	1,258,000
29,300,000	29,400,000	–	390,000	1,243,000
29,400,000	29,500,000	–	376,000	1,229,000
29,500,000	29,600,000	–	362,000	1,215,000
29,600,000	29,700,000	–	347,000	1,200,000
29,700,000	29,800,000	–	333,000	1,186,000
29,800,000	29,900,000	–	318,000	1,172,000
29,900,000	30,000,000	–	304,000	1,158,000
30,000,000	30,100,000	–	289,000	1,143,000
30,100,000	30,200,000	–	275,000	1,129,000
30,200,000	30,300,000	–	260,000	1,115,000
30,300,000	30,400,000	–	246,000	1,100,000
30,400,000	30,500,000	–	232,000	1,086,000
30,500,000	30,600,000	–	217,000	1,072,000
30,600,000	30,700,000	–	203,000	1,058,000
30,700,000	30,800,000	–	188,000	1,043,000
30,800,000	30,900,000	–	174,000	1,029,000
30,900,000	31,000,000	–	159,000	1,015,000
31,000,000	31,100,000	–	145,000	1,000,000
31,100,000	31,200,000	–	130,000	986,000
31,200,000	31,300,000	–	116,000	972,000
31,300,000	31,400,000	–	102,000	958,000
31,400,000	31,500,000	–	87,000	943,000
31,500,000	31,600,000	–	73,000	929,000
31,600,000	31,700,000	–	58,000	915,000
31,700,000	31,792,310	–	44,000	900,000
31,792,310	31,800,000	–	30,000	900,000
31,800,000	31,896,300	–	29,000	886,000
31,896,300	31,900,000	–	–	886,000
31,900,000	32,000,000	–	–	872,000
32,000,000	32,100,000	–	–	858,000
32,100,000	32,200,000	–	–	843,000
32,200,000	32,300,000	–	–	829,000
32,300,000	32,400,000	–	–	815,000
32,400,000	32,500,000	–	–	800,000
32,500,000	32,600,000	–	–	786,000
32,600,000	32,700,000	–	–	772,000
32,700,000	32,800,000	–	–	758,000

32,800,000	32,900,000	–	–	743,000
32,900,000	33,000,000	–	–	729,000
33,000,000	33,100,000	–	–	715,000
33,100,000	33,200,000	–	–	700,000
33,200,000	33,300,000	–	–	686,000
33,300,000	33,400,000	–	–	672,000
33,400,000	33,500,000	–	–	658,000
33,500,000	33,600,000	–	–	643,000
33,600,000	33,700,000	–	–	629,000
33,700,000	33,800,000	–	–	615,000
33,800,000	33,900,000	–	–	600,000
33,900,000	34,000,000	–	–	586,000
34,000,000	34,100,000	–	–	572,000
34,100,000	34,200,000	–	–	558,000
34,200,000	34,300,000	–	–	543,000
34,300,000	34,400,000	–	–	529,000
34,400,000	34,500,000	–	–	515,000
34,500,000	34,600,000	–	–	500,000
34,600,000	34,700,000	–	–	486,000
34,700,000	34,800,000	–	–	472,000
34,800,000	34,900,000	–	–	458,000
34,900,000	35,000,000	–	–	443,000
35,000,000	35,100,000	–	–	429,000
35,100,000	35,200,000	–	–	415,000
35,200,000	35,300,000	–	–	400,000
35,300,000	35,400,000	–	–	386,000
35,400,000	35,500,000	–	–	372,000
35,500,000	35,600,000	–	–	358,000
35,600,000	35,700,000	–	–	343,000
35,700,000	35,800,000	–	–	329,000
35,800,000	35,900,000	–	–	315,000
35,900,000	36,000,000	–	–	300,000
36,000,000	36,100,000	–	–	286,000
36,100,000	36,200,000	–	–	272,000
36,200,000	36,300,000	–	–	258,000
36,300,000	36,400,000	–	–	243,000
36,400,000	36,500,000	–	–	229,000
36,500,000	36,600,000	–	–	215,000
36,600,000	36,700,000	–	–	200,000
36,700,000	36,800,000	–	–	186,000
36,800,000	36,900,000	–	–	172,000
36,900,000	37,000,000	–	–	158,000
37,000,000	37,100,000	–	–	143,000

37,100,000	37,200,000	-	-	129,000
37,200,000	37,300,000	-	-	115,000
37,300,000	37,400,000	-	-	100,000
37,400,000	37,500,000	-	-	86,000
37,500,000	37,600,000	-	-	72,000
37,600,000	37,700,000	-	-	58,000
37,700,000	37,790,000	-	-	43,000
37,790,000	37,895,100	-	-	30,000
37,895,100	38,000,000	-	-	-

비고

1. 반기 근로장려금은 위 표에 따른 금액의 100분의 35에 해당하는 금액으로 한다.
2. 법 제100조의3제1항제4호에 따른 재산의 합계액이 1억4천만원 이상인 경우의 근로장려금은 위 표에 따른 금액(반기 근로장려금은 위 표에 따른 금액의 100분의 35에 해당하는 금액)의 100분의 50에 해당하는 금액으로 한다.