

■ 조세특례제한법 시행령 [별표 11의2] <개정 2023. 2. 28.>

자녀장려금 산정표(제100조의29제1항 관련)

(단위: 원)

총급여액 등		가구원 구성에 따른 자녀장려금	
이상	미만	홀벌이 가구	맞벌이 가구
40,000	6,000,000	800,000	해당 없음
6,000,000	21,000,000	800,000	800,000
21,000,000	21,500,000	800,000	800,000
21,500,000	22,000,000	793,000	800,000
22,000,000	22,500,000	785,000	800,000
22,500,000	23,000,000	777,000	800,000
23,000,000	23,500,000	769,000	800,000
23,500,000	24,000,000	761,000	800,000
24,000,000	24,500,000	753,000	800,000
24,500,000	25,000,000	745,000	800,000
25,000,000	25,500,000	737,000	800,000
25,500,000	26,000,000	729,000	790,000
26,000,000	26,500,000	722,000	780,000
26,500,000	27,000,000	714,000	770,000
27,000,000	27,500,000	706,000	760,000
27,500,000	28,000,000	698,000	750,000
28,000,000	28,500,000	690,000	740,000
28,500,000	29,000,000	682,000	730,000
29,000,000	29,500,000	674,000	720,000
29,500,000	30,000,000	666,000	710,000
30,000,000	30,500,000	658,000	700,000
30,500,000	31,000,000	650,000	690,000
31,000,000	31,500,000	643,000	680,000
31,500,000	32,000,000	635,000	670,000
32,000,000	32,500,000	627,000	660,000
32,500,000	33,000,000	619,000	650,000
33,000,000	33,500,000	611,000	640,000
33,500,000	34,000,000	603,000	630,000
34,000,000	34,500,000	595,000	620,000
34,500,000	35,000,000	587,000	610,000
35,000,000	35,500,000	579,000	600,000
35,500,000	36,000,000	572,000	590,000
36,000,000	36,500,000	564,000	580,000
36,500,000	37,000,000	556,000	570,000
37,000,000	37,500,000	548,000	560,000
37,500,000	38,000,000	540,000	550,000
38,000,000	38,500,000	532,000	540,000
38,500,000	39,000,000	524,000	530,000

39,000,000	39,500,000	516,000	520,000
39,500,000	39,999,990	508,000	510,000

비고: 법 제100조의3제1항제4호에 따른 가구원 재산의 합계액이 1억7천만원 이상인 경우의 자녀장려금은 위 표에 따른 금액의 100분의 50에 해당하는 금액으로 한다.