

■ 조세특례제한법 시행령 [별표 11] <개정 2021. 2. 17.>

근로장려금 산정표(제100조의6제5항 관련)

(단위: 원)

총급여액등		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	1,487,000	2,600,000	3,000,000
9,200,000	9,300,000	1,473,000	2,600,000	3,000,000
9,300,000	9,400,000	1,460,000	2,600,000	3,000,000
9,400,000	9,500,000	1,446,000	2,600,000	3,000,000
9,500,000	9,600,000	1,432,000	2,600,000	3,000,000
9,600,000	9,700,000	1,419,000	2,600,000	3,000,000
9,700,000	9,800,000	1,405,000	2,600,000	3,000,000
9,800,000	9,900,000	1,391,000	2,600,000	3,000,000
9,900,000	10,000,000	1,378,000	2,600,000	3,000,000
10,000,000	10,100,000	1,364,000	2,600,000	3,000,000
10,100,000	10,200,000	1,350,000	2,600,000	3,000,000

10,200,000	10,300,000	1,337,000	2,600,000	3,000,000
10,300,000	10,400,000	1,323,000	2,600,000	3,000,000
10,400,000	10,500,000	1,310,000	2,600,000	3,000,000
10,500,000	10,600,000	1,296,000	2,600,000	3,000,000
10,600,000	10,700,000	1,282,000	2,600,000	3,000,000
10,700,000	10,800,000	1,269,000	2,600,000	3,000,000
10,800,000	10,900,000	1,255,000	2,600,000	3,000,000
10,900,000	11,000,000	1,241,000	2,600,000	3,000,000
11,000,000	11,100,000	1,228,000	2,600,000	3,000,000
11,100,000	11,200,000	1,214,000	2,600,000	3,000,000
11,200,000	11,300,000	1,200,000	2,600,000	3,000,000
11,300,000	11,400,000	1,187,000	2,600,000	3,000,000
11,400,000	11,500,000	1,173,000	2,600,000	3,000,000
11,500,000	11,600,000	1,160,000	2,600,000	3,000,000
11,600,000	11,700,000	1,146,000	2,600,000	3,000,000
11,700,000	11,800,000	1,132,000	2,600,000	3,000,000
11,800,000	11,900,000	1,119,000	2,600,000	3,000,000
11,900,000	12,000,000	1,105,000	2,600,000	3,000,000
12,000,000	12,100,000	1,091,000	2,600,000	3,000,000
12,100,000	12,200,000	1,078,000	2,600,000	3,000,000
12,200,000	12,300,000	1,064,000	2,600,000	3,000,000
12,300,000	12,400,000	1,050,000	2,600,000	3,000,000
12,400,000	12,500,000	1,037,000	2,600,000	3,000,000
12,500,000	12,600,000	1,023,000	2,600,000	3,000,000
12,600,000	12,700,000	1,010,000	2,600,000	3,000,000
12,700,000	12,800,000	996,000	2,600,000	3,000,000
12,800,000	12,900,000	982,000	2,600,000	3,000,000
12,900,000	13,000,000	969,000	2,600,000	3,000,000
13,000,000	13,100,000	955,000	2,600,000	3,000,000
13,100,000	13,200,000	941,000	2,600,000	3,000,000
13,200,000	13,300,000	928,000	2,600,000	3,000,000
13,300,000	13,400,000	914,000	2,600,000	3,000,000
13,400,000	13,500,000	900,000	2,600,000	3,000,000
13,500,000	13,600,000	887,000	2,600,000	3,000,000
13,600,000	13,700,000	873,000	2,600,000	3,000,000
13,700,000	13,800,000	860,000	2,600,000	3,000,000
13,800,000	13,900,000	846,000	2,600,000	3,000,000

13,900,000	14,000,000	832,000	2,600,000	3,000,000
14,000,000	14,100,000	819,000	2,600,000	3,000,000
14,100,000	14,200,000	805,000	2,584,000	3,000,000
14,200,000	14,300,000	791,000	2,568,000	3,000,000
14,300,000	14,400,000	778,000	2,552,000	3,000,000
14,400,000	14,500,000	764,000	2,535,000	3,000,000
14,500,000	14,600,000	750,000	2,519,000	3,000,000
14,600,000	14,700,000	737,000	2,503,000	3,000,000
14,700,000	14,800,000	723,000	2,487,000	3,000,000
14,800,000	14,900,000	710,000	2,470,000	3,000,000
14,900,000	15,000,000	696,000	2,454,000	3,000,000
15,000,000	15,100,000	682,000	2,438,000	3,000,000
15,100,000	15,200,000	669,000	2,422,000	3,000,000
15,200,000	15,300,000	655,000	2,405,000	3,000,000
15,300,000	15,400,000	641,000	2,389,000	3,000,000
15,400,000	15,500,000	628,000	2,373,000	3,000,000
15,500,000	15,600,000	614,000	2,357,000	3,000,000
15,600,000	15,700,000	600,000	2,340,000	3,000,000
15,700,000	15,800,000	587,000	2,324,000	3,000,000
15,800,000	15,900,000	573,000	2,308,000	3,000,000
15,900,000	16,000,000	560,000	2,292,000	3,000,000
16,000,000	16,100,000	546,000	2,275,000	3,000,000
16,100,000	16,200,000	532,000	2,259,000	3,000,000
16,200,000	16,300,000	519,000	2,243,000	3,000,000
16,300,000	16,400,000	505,000	2,227,000	3,000,000
16,400,000	16,500,000	491,000	2,210,000	3,000,000
16,500,000	16,600,000	478,000	2,194,000	3,000,000
16,600,000	16,700,000	464,000	2,178,000	3,000,000
16,700,000	16,800,000	450,000	2,162,000	3,000,000
16,800,000	16,900,000	437,000	2,145,000	3,000,000
16,900,000	17,000,000	423,000	2,129,000	3,000,000
17,000,000	17,100,000	410,000	2,113,000	3,000,000
17,100,000	17,200,000	396,000	2,097,000	2,985,000
17,200,000	17,300,000	382,000	2,080,000	2,969,000
17,300,000	17,400,000	369,000	2,064,000	2,953,000
17,400,000	17,500,000	355,000	2,048,000	2,937,000
17,500,000	17,600,000	341,000	2,032,000	2,922,000

17,600,000	17,700,000	328,000	2,015,000	2,906,000
17,700,000	17,800,000	314,000	1,999,000	2,890,000
17,800,000	17,900,000	300,000	1,983,000	2,874,000
17,900,000	18,000,000	287,000	1,967,000	2,858,000
18,000,000	18,100,000	273,000	1,950,000	2,843,000
18,100,000	18,200,000	260,000	1,934,000	2,827,000
18,200,000	18,300,000	246,000	1,918,000	2,811,000
18,300,000	18,400,000	232,000	1,902,000	2,795,000
18,400,000	18,500,000	219,000	1,885,000	2,779,000
18,500,000	18,600,000	205,000	1,869,000	2,764,000
18,600,000	18,700,000	191,000	1,853,000	2,748,000
18,700,000	18,800,000	178,000	1,837,000	2,732,000
18,800,000	18,900,000	164,000	1,820,000	2,716,000
18,900,000	19,000,000	150,000	1,804,000	2,700,000
19,000,000	19,100,000	137,000	1,788,000	2,685,000
19,100,000	19,200,000	123,000	1,772,000	2,669,000
19,200,000	19,300,000	110,000	1,755,000	2,653,000
19,300,000	19,400,000	96,000	1,739,000	2,637,000
19,400,000	19,500,000	82,000	1,723,000	2,622,000
19,500,000	19,600,000	69,000	1,707,000	2,606,000
19,600,000	19,700,000	55,000	1,690,000	2,590,000
19,700,000	19,780,000	41,000	1,674,000	2,574,000
19,780,000	19,800,000	30,000	1,674,000	2,574,000
19,800,000	19,890,100	28,000	1,658,000	2,558,000
19,890,100	19,900,000	–	1,658,000	2,558,000
19,900,000	20,000,000	–	1,642,000	2,543,000
20,000,000	20,100,000	–	1,625,000	2,527,000
20,100,000	20,200,000	–	1,609,000	2,511,000
20,200,000	20,300,000	–	1,593,000	2,495,000
20,300,000	20,400,000	–	1,577,000	2,479,000
20,400,000	20,500,000	–	1,560,000	2,464,000
20,500,000	20,600,000	–	1,544,000	2,448,000
20,600,000	20,700,000	–	1,528,000	2,432,000
20,700,000	20,800,000	–	1,512,000	2,416,000
20,800,000	20,900,000	–	1,495,000	2,400,000
20,900,000	21,000,000	–	1,479,000	2,385,000
21,000,000	21,100,000	–	1,463,000	2,369,000

21,100,000	21,200,000	–	1,447,000	2,353,000
21,200,000	21,300,000	–	1,430,000	2,337,000
21,300,000	21,400,000	–	1,414,000	2,322,000
21,400,000	21,500,000	–	1,398,000	2,306,000
21,500,000	21,600,000	–	1,382,000	2,290,000
21,600,000	21,700,000	–	1,365,000	2,274,000
21,700,000	21,800,000	–	1,349,000	2,258,000
21,800,000	21,900,000	–	1,333,000	2,243,000
21,900,000	22,000,000	–	1,317,000	2,227,000
22,000,000	22,100,000	–	1,300,000	2,211,000
22,100,000	22,200,000	–	1,284,000	2,195,000
22,200,000	22,300,000	–	1,268,000	2,179,000
22,300,000	22,400,000	–	1,252,000	2,164,000
22,400,000	22,500,000	–	1,235,000	2,148,000
22,500,000	22,600,000	–	1,219,000	2,132,000
22,600,000	22,700,000	–	1,203,000	2,116,000
22,700,000	22,800,000	–	1,187,000	2,100,000
22,800,000	22,900,000	–	1,170,000	2,085,000
22,900,000	23,000,000	–	1,154,000	2,069,000
23,000,000	23,100,000	–	1,138,000	2,053,000
23,100,000	23,200,000	–	1,122,000	2,037,000
23,200,000	23,300,000	–	1,105,000	2,022,000
23,300,000	23,400,000	–	1,089,000	2,006,000
23,400,000	23,500,000	–	1,073,000	1,990,000
23,500,000	23,600,000	–	1,057,000	1,974,000
23,600,000	23,700,000	–	1,040,000	1,958,000
23,700,000	23,800,000	–	1,024,000	1,943,000
23,800,000	23,900,000	–	1,008,000	1,927,000
23,900,000	24,000,000	–	992,000	1,911,000
24,000,000	24,100,000	–	975,000	1,895,000
24,100,000	24,200,000	–	959,000	1,879,000
24,200,000	24,300,000	–	943,000	1,864,000
24,300,000	24,400,000	–	927,000	1,848,000
24,400,000	24,500,000	–	910,000	1,832,000
24,500,000	24,600,000	–	894,000	1,816,000
24,600,000	24,700,000	–	878,000	1,800,000
24,700,000	24,800,000	–	862,000	1,785,000

24,800,000	24,900,000	–	845,000	1,769,000
24,900,000	25,000,000	–	829,000	1,753,000
25,000,000	25,100,000	–	813,000	1,737,000
25,100,000	25,200,000	–	797,000	1,722,000
25,200,000	25,300,000	–	780,000	1,706,000
25,300,000	25,400,000	–	764,000	1,690,000
25,400,000	25,500,000	–	748,000	1,674,000
25,500,000	25,600,000	–	732,000	1,658,000
25,600,000	25,700,000	–	715,000	1,643,000
25,700,000	25,800,000	–	699,000	1,627,000
25,800,000	25,900,000	–	683,000	1,611,000
25,900,000	26,000,000	–	667,000	1,595,000
26,000,000	26,100,000	–	650,000	1,579,000
26,100,000	26,200,000	–	634,000	1,564,000
26,200,000	26,300,000	–	618,000	1,548,000
26,300,000	26,400,000	–	602,000	1,532,000
26,400,000	26,500,000	–	585,000	1,516,000
26,500,000	26,600,000	–	569,000	1,500,000
26,600,000	26,700,000	–	553,000	1,485,000
26,700,000	26,800,000	–	537,000	1,469,000
26,800,000	26,900,000	–	520,000	1,453,000
26,900,000	27,000,000	–	504,000	1,437,000
27,000,000	27,100,000	–	488,000	1,422,000
27,100,000	27,200,000	–	472,000	1,406,000
27,200,000	27,300,000	–	455,000	1,390,000
27,300,000	27,400,000	–	439,000	1,374,000
27,400,000	27,500,000	–	423,000	1,358,000
27,500,000	27,600,000	–	407,000	1,343,000
27,600,000	27,700,000	–	390,000	1,327,000
27,700,000	27,800,000	–	374,000	1,311,000
27,800,000	27,900,000	–	358,000	1,295,000
27,900,000	28,000,000	–	342,000	1,279,000
28,000,000	28,100,000	–	325,000	1,264,000
28,100,000	28,200,000	–	309,000	1,248,000
28,200,000	28,300,000	–	293,000	1,232,000
28,300,000	28,400,000	–	277,000	1,216,000
28,400,000	28,500,000	–	260,000	1,200,000

28,500,000	28,600,000	–	244,000	1,185,000
28,600,000	28,700,000	–	228,000	1,169,000
28,700,000	28,800,000	–	212,000	1,153,000
28,800,000	28,900,000	–	195,000	1,137,000
28,900,000	29,000,000	–	179,000	1,122,000
29,000,000	29,100,000	–	163,000	1,106,000
29,100,000	29,200,000	–	147,000	1,090,000
29,200,000	29,300,000	–	130,000	1,074,000
29,300,000	29,400,000	–	114,000	1,058,000
29,400,000	29,500,000	–	98,000	1,043,000
29,500,000	29,600,000	–	82,000	1,027,000
29,600,000	29,700,000	–	65,000	1,011,000
29,700,000	29,800,000	–	49,000	995,000
29,800,000	29,815,390	–	33,000	979,000
29,815,390	29,900,000	–	30,000	979,000
29,900,000	29,907,800	–	17,000	964,000
29,907,800	30,000,000	–	–	964,000
30,000,000	30,100,000	–	–	948,000
30,100,000	30,200,000	–	–	932,000
30,200,000	30,300,000	–	–	916,000
30,300,000	30,400,000	–	–	900,000
30,400,000	30,500,000	–	–	885,000
30,500,000	30,600,000	–	–	869,000
30,600,000	30,700,000	–	–	853,000
30,700,000	30,800,000	–	–	837,000
30,800,000	30,900,000	–	–	822,000
30,900,000	31,000,000	–	–	806,000
31,000,000	31,100,000	–	–	790,000
31,100,000	31,200,000	–	–	774,000
31,200,000	31,300,000	–	–	758,000
31,300,000	31,400,000	–	–	743,000
31,400,000	31,500,000	–	–	727,000
31,500,000	31,600,000	–	–	711,000
31,600,000	31,700,000	–	–	695,000
31,700,000	31,800,000	–	–	679,000
31,800,000	31,900,000	–	–	664,000
31,900,000	32,000,000	–	–	648,000

32,000,000	32,100,000	–	–	632,000
32,100,000	32,200,000	–	–	616,000
32,200,000	32,300,000	–	–	600,000
32,300,000	32,400,000	–	–	585,000
32,400,000	32,500,000	–	–	569,000
32,500,000	32,600,000	–	–	553,000
32,600,000	32,700,000	–	–	537,000
32,700,000	32,800,000	–	–	522,000
32,800,000	32,900,000	–	–	506,000
32,900,000	33,000,000	–	–	490,000
33,000,000	33,100,000	–	–	474,000
33,100,000	33,200,000	–	–	458,000
33,200,000	33,300,000	–	–	443,000
33,300,000	33,400,000	–	–	427,000
33,400,000	33,500,000	–	–	411,000
33,500,000	33,600,000	–	–	395,000
33,600,000	33,700,000	–	–	379,000
33,700,000	33,800,000	–	–	364,000
33,800,000	33,900,000	–	–	348,000
33,900,000	34,000,000	–	–	332,000
34,000,000	34,100,000	–	–	316,000
34,100,000	34,200,000	–	–	300,000
34,200,000	34,300,000	–	–	285,000
34,300,000	34,400,000	–	–	269,000
34,400,000	34,500,000	–	–	253,000
34,500,000	34,600,000	–	–	237,000
34,600,000	34,700,000	–	–	222,000
34,700,000	34,800,000	–	–	206,000
34,800,000	34,900,000	–	–	190,000
34,900,000	35,000,000	–	–	174,000
35,000,000	35,100,000	–	–	158,000
35,100,000	35,200,000	–	–	143,000
35,200,000	35,300,000	–	–	127,000
35,300,000	35,400,000	–	–	111,000
35,400,000	35,500,000	–	–	95,000
35,500,000	35,600,000	–	–	79,000
35,600,000	35,700,000	–	–	64,000

35,700,000	35,800,000	-	-	48,000
35,800,000	35,810,000	-	-	32,000
35,810,000	35,905,100	-	-	30,000

비고

1. 반기 근로장려금은 위 표에 따른 금액의 100분의 35에 해당하는 금액으로 한다.
2. 법 제100조의3제1항제4호에 따른 가구원 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.