■ 소득세법 시행령 [별표 2] <개정 2021. 2. 17.>

근로소득 간이세액표(제189조제1항 관련)

1. 이 간이세액표의 해당 세액(제6호의 월급여액별·공제대상가족수별 금액을 말한다)은 「소득세법」에 따른 근로소득공제, 기본공제, 특별소득공제 및 특별세액공제 중 일부, 연금보험료공제, 근로소득세액공제와 해당 세율을 반영하여 계산한 금액임. 이 경우 "특별소득공제 및 특별세액공제 중 일부"는 다음의 계산식에 따라 계산한 금액을 소득공제하여 반영한 것임.

총급여액	공제대상가족의 수가 1명인 경우	공제대상가족의 수가 2명인 경우	공제대상가족의 수가 3명 이상인 경우	
3,000만원 이하	310만원+연간 총급여액의 4퍼센트	360만원+연간 총급여액의 4퍼센트	500만원+연간 총급여액의 7퍼센트	+ 연간 총급여액 중 4천만원을 초과하는 금액의 4퍼센트
3,000만원 초과 4,500만원 이하	310만원+연간 총급여액의 4퍼센트 - 연간 총급여액 중 3천만원을 초과하는 금액의 5퍼센트	360만원+연간 총급여액의 4퍼센트 - 연간 총급여액 중 3천만원을 초과하는 금액의 5퍼센트	500만원+연간 총급여액의 7퍼센트 - 연간 총급여액 중 3천만원을 초과하는 금액의 5퍼센트	
4,500만원 초과 7,000만원 이하	310만원+연간 총급여액여의 1.5퍼센트	360만원+연간 총급여액의 2퍼센트	500만원+연간 총급여액의 5퍼센트	
7,000만원 초과 1억 2,000만원 이하	310만원+연간 총급여액의 0.5퍼센트	360만원+연간 총급여액의 1퍼센트	500만원+연간 총급여액의 3퍼센트	

2. 공제대상가족의 수를 산정할 때 본인 및 배우자도 각각 1명으로 보아 계산함.

3. 자녀세액공제 적용 방법

가. 공제대상가족 중 7세 이상 20세 이하 자녀가 있는 경우의 세액은 다음 "나목"의 계산식에 따른 공제대상가족의 수에 해당하는 금액으로 함.

나. 자녀세액공제 적용 시 공제대상가족의 수 = 실제 공제대상가족의 수 + 7세 이상 20세 이하 자녀의 수

< 적용사례 >

1) 공제대상가족의 수가 3명(7세 이상 20세 이하 자녀가 1명)인 경우에는 "4명"의 세액을 적용함.

2) 공제대상가족의 수가 4명(7세 이상 20세 이하 자녀가 2명)인 경우에는 "6명"의 세액을 적용함.

3) 공제대상가족의 수가 5명(7세 이상 20세 이하 자녀가 3명)인 경우에는 "8명"의 세액을 적용함.

4. 공제대상가족의 수가 11명을 초과하는 경우의 세액은 다음 "가목"의 금액에서 "나목"의 금액을 공제한 금액으로 함.

가. 공제대상가족의 수가 11명인 경우의 세액

나. (공제대상가족의 수가 10명인 경우의 세액 - 공제대상가족의 수가 11명인 경우의 세액) × 11명을 초과하는 가족의 수

5. 원천징수의무자가 근로소득에 해당하는 학자금을 지급하는 때에 원천징수하는 소득세의 계산은 해당 학자금을 제외한 월급여액(비과세 제외)을 기준으로 하여 계산할 수 있음.

6. 근로소득 간이세액표

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
이상	미만											
770	775	-	-	-	-	-	-	-	-	-	-	-
775	780	-	-	-	-	-	-	-	-	-	-	-
780	785	-	-	-	-	-	-	-	-	-	-	-
785	790	-	-	-	-	-	-	-	-	-	-	-
790	795	-	-	-	-	-	-	-	-	-	-	-
795	800	-	-	-	-	-	-	-	-	-	-	-
800	805	-	-	-	-	-	-	-	-	-	-	-
805	810	-	-	-	-	-	-	-	-	-	-	-
810	815	-	-	-	-	-	-	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
815	820	-	-	-	-	-	-	-	-	-	-	-
820	825	-	-	-	-	-	-	-	-	-	-	-
825	830	-	-	-	-	-	-	-	-	-	-	-
830	835	-	-	-	-	-	-	-	-	-	-	-
835	840	-	-	-	-	-	-	-	-	-	-	-
840	845	-	-	-	-	-	-	-	-	-	-	-
845	850	-	-	-	-	-	-	-	-	-	-	-
850	855	-	-	-	-	-	-	-	-	-	-	-
855	860	-	-	-	-	-	-	-	-	-	-	-
860	865	-	-	-	-	-	-	-	-	-	-	-
865	870	-	-	-	-	-	-	-	-	-	-	-
870	875	-	-	-	-	-	-	-	-	-	-	-
875	880	-	-	-	-	-	-	-	-	-	-	-
880	885	-	-	-	-	-	-	-	-	-	-	-
885	890	-	-	-	-	-	-	-	-	-	-	-
890	895	-	-	-	-	-	-	-	-	-	-	-
895	900	-	-	-	-	-	-	-	-	-	-	-
900	905	-	-	-	-	-	-	-	-	-	-	-
905	910	-	-	-	-	-	-	-	-	-	-	-
910	915	-	-	-	-	-	-	-	-	-	-	-
915	920	-	-	-	-	-	-	-	-	-	-	-
920	925	-	-	-	-	-	-	-	-	-	-	-
925	930	-	-	-	-	-	-	-	-	-	-	-
930	935	-	-	-	-	-	-	-	-	-	-	-
935	940	-	-	-	-	-	-	-	-	-	-	-
940	945	-	-	-	-	-	-	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
945	950	-	-	-	-	-	-	-	-	-	-	-
950	955	-	-	-	-	-	-	-	-	-	-	-
955	960	-	-	-	-	-	-	-	-	-	-	-
960	965	-	-	-	-	-	-	-	-	-	-	-
965	970	-	-	-	-	-	-	-	-	-	-	-
970	975	-	-	-	-	-	-	-	-	-	-	-
975	980	-	-	-	-	-	-	-	-	-	-	-
980	985	-	-	-	-	-	-	-	-	-	-	-
985	990	-	-	-	-	-	-	-	-	-	-	-
990	995	-	-	-	-	-	-	-	-	-	-	-
995	1,000	-	-	-	-	-	-	-	-	-	-	-
1,000	1,005	-	-	-	-	-	-	-	-	-	-	-
1,005	1,010	-	-	-	-	-	-	-	-	-	-	-
1,010	1,015	-	-	-	-	-	-	-	-	-	-	-
1,015	1,020	-	-	-	-	-	-	-	-	-	-	-
1,020	1,025	-	-	-	-	-	-	-	-	-	-	-
1,025	1,030	-	-	-	-	-	-	-	-	-	-	-
1,030	1,035	-	-	-	-	-	-	-	-	-	-	-
1,035	1,040	-	-	-	-	-	-	-	-	-	-	-
1,040	1,045	-	-	-	-	-	-	-	-	-	-	-
1,045	1,050	-	-	-	-	-	-	-	-	-	-	-
1,050	1,055	-	-	-	-	-	-	-	-	-	-	-
1,055	1,060	-	-	-	-	-	-	-	-	-	-	-
1,060	1,065	1,040	-	-	-	-	-	-	-	-	-	-
1,065	1,070	1,110	-	-	-	-	-	-	-	-	-	-
1,070	1,075	1,180	-	-	-	-	-	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,075	1,080	1,250	-	-	-	-	-	-	-	-	-	-
1,080	1,085	1,320	-	-	-	-	-	-	-	-	-	-
1,085	1,090	1,390	-	-	-	-	-	-	-	-	-	-
1,090	1,095	1,460	-	-	-	-	-	-	-	-	-	-
1,095	1,100	1,530	-	-	-	-	-	-	-	-	-	-
1,100	1,105	1,600	-	-	-	-	-	-	-	-	-	-
1,105	1,110	1,670	-	-	-	-	-	-	-	-	-	-
1,110	1,115	1,740	-	-	-	-	-	-	-	-	-	-
1,115	1,120	1,810	-	-	-	-	-	-	-	-	-	-
1,120	1,125	1,880	-	-	-	-	-	-	-	-	-	-
1,125	1,130	1,950	-	-	-	-	-	-	-	-	-	-
1,130	1,135	2,020	-	-	-	-	-	-	-	-	-	-
1,135	1,140	2,090	-	-	-	-	-	-	-	-	-	-
1,140	1,145	2,160	-	-	-	-	-	-	-	-	-	-
1,145	1,150	2,230	-	-	-	-	-	-	-	-	-	-
1,150	1,155	2,300	-	-	-	-	-	-	-	-	-	-
1,155	1,160	2,370	-	-	-	-	-	-	-	-	-	-
1,160	1,165	2,440	-	-	-	-	-	-	-	-	-	-
1,165	1,170	2,500	-	-	-	-	-	-	-	-	-	-
1,170	1,175	2,570	-	-	-	-	-	-	-	-	-	-
1,175	1,180	2,640	-	-	-	-	-	-	-	-	-	-
1,180	1,185	2,710	-	-	-	-	-	-	-	-	-	-
1,185	1,190	2,780	-	-	-	-	-	-	-	-	-	-
1,190	1,195	2,850	-	-	-	-	-	-	-	-	-	-
1,195	1,200	2,920	-	-	-	-	-	-	-	-	-	-
1,200	1,205	2,990	-	-	-	-	-	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,205	1,210	3,060	-	-	-	-	-	-	-	-	-	-
1,210	1,215	3,130	-	-	-	-	-	-	-	-	-	-
1,215	1,220	3,200	-	-	-	-	-	-	-	-	-	-
1,220	1,225	3,270	-	-	-	-	-	-	-	-	-	-
1,225	1,230	3,340	-	-	-	-	-	-	-	-	-	-
1,230	1,235	3,410	-	-	-	-	-	-	-	-	-	-
1,235	1,240	3,480	-	-	-	-	-	-	-	-	-	-
1,240	1,245	3,550	-	-	-	-	-	-	-	-	-	-
1,245	1,250	3,620	-	-	-	-	-	-	-	-	-	-
1,250	1,255	3,700	-	-	-	-	-	-	-	-	-	-
1,255	1,260	3,810	-	-	-	-	-	-	-	-	-	-
1,260	1,265	3,910	-	-	-	-	-	-	-	-	-	-
1,265	1,270	4,010	-	-	-	-	-	-	-	-	-	-
1,270	1,275	4,120	-	-	-	-	-	-	-	-	-	-
1,275	1,280	4,220	-	-	-	-	-	-	-	-	-	-
1,280	1,285	4,320	-	-	-	-	-	-	-	-	-	-
1,285	1,290	4,430	-	-	-	-	-	-	-	-	-	-
1,290	1,295	4,530	-	-	-	-	-	-	-	-	-	-
1,295	1,300	4,630	-	-	-	-	-	-	-	-	-	-
1,300	1,305	4,740	-	-	-	-	-	-	-	-	-	-
1,305	1,310	4,840	-	-	-	-	-	-	-	-	-	-
1,310	1,315	4,940	-	-	-	-	-	-	-	-	-	-
1,315	1,320	5,050	-	-	-	-	-	-	-	-	-	-
1,320	1,325	5,150	-	-	-	-	-	-	-	-	-	-
1,325	1,330	5,250	-	-	-	-	-	-	-	-	-	-
1,330	1,335	5,360	-	-	-	-	-	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,335	1,340	5,460	-	-	-	-	-	-	-	-	-	-
1,340	1,345	5,560	1,060	-	-	-	-	-	-	-	-	-
1,345	1,350	5,670	1,170	-	-	-	-	-	-	-	-	-
1,350	1,355	5,770	1,270	-	-	-	-	-	-	-	-	-
1,355	1,360	5,870	1,370	-	-	-	-	-	-	-	-	-
1,360	1,365	5,980	1,480	-	-	-	-	-	-	-	-	-
1,365	1,370	6,080	1,580	-	-	-	-	-	-	-	-	-
1,370	1,375	6,180	1,680	-	-	-	-	-	-	-	-	-
1,375	1,380	6,290	1,790	-	-	-	-	-	-	-	-	-
1,380	1,385	6,390	1,890	-	-	-	-	-	-	-	-	-
1,385	1,390	6,490	1,990	-	-	-	-	-	-	-	-	-
1,390	1,395	6,600	2,100	-	-	-	-	-	-	-	-	-
1,395	1,400	6,700	2,200	-	-	-	-	-	-	-	-	-
1,400	1,405	6,800	2,300	-	-	-	-	-	-	-	-	-
1,405	1,410	6,910	2,410	-	-	-	-	-	-	-	-	-
1,410	1,415	7,010	2,510	-	-	-	-	-	-	-	-	-
1,415	1,420	7,110	2,610	-	-	-	-	-	-	-	-	-
1,420	1,425	7,210	2,710	-	-	-	-	-	-	-	-	-
1,425	1,430	7,320	2,820	-	-	-	-	-	-	-	-	-
1,430	1,435	7,420	2,920	-	-	-	-	-	-	-	-	-
1,435	1,440	7,520	3,020	-	-	-	-	-	-	-	-	-
1,440	1,445	7,630	3,130	-	-	-	-	-	-	-	-	-
1,445	1,450	7,730	3,230	-	-	-	-	-	-	-	-	-
1,450	1,455	7,830	3,330	-	-	-	-	-	-	-	-	-
1,455	1,460	7,940	3,440	-	-	-	-	-	-	-	-	-
1,460	1,465	8,040	3,540	-	-	-	-	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,465	1,470	8,140	3,640	-	-	-	-	-	-	-	-	-
1,470	1,475	8,250	3,750	-	-	-	-	-	-	-	-	-
1,475	1,480	8,350	3,850	-	-	-	-	-	-	-	-	-
1,480	1,485	8,450	3,950	-	-	-	-	-	-	-	-	-
1,485	1,490	8,560	4,060	-	-	-	-	-	-	-	-	-
1,490	1,495	8,660	4,160	-	-	-	-	-	-	-	-	-
1,495	1,500	8,760	4,260	-	-	-	-	-	-	-	-	-
1,500	1,510	8,920	4,420	-	-	-	-	-	-	-	-	-
1,510	1,520	9,120	4,620	-	-	-	-	-	-	-	-	-
1,520	1,530	9,330	4,830	-	-	-	-	-	-	-	-	-
1,530	1,540	9,540	5,040	-	-	-	-	-	-	-	-	-
1,540	1,550	9,740	5,240	-	-	-	-	-	-	-	-	-
1,550	1,560	9,950	5,450	-	-	-	-	-	-	-	-	-
1,560	1,570	10,160	5,660	-	-	-	-	-	-	-	-	-
1,570	1,580	10,360	5,860	-	-	-	-	-	-	-	-	-
1,580	1,590	10,570	6,070	-	-	-	-	-	-	-	-	-
1,590	1,600	10,780	6,280	-	-	-	-	-	-	-	-	-
1,600	1,610	10,980	6,480	-	-	-	-	-	-	-	-	-
1,610	1,620	11,190	6,690	-	-	-	-	-	-	-	-	-
1,620	1,630	11,400	6,900	-	-	-	-	-	-	-	-	-
1,630	1,640	11,600	7,100	-	-	-	-	-	-	-	-	-
1,640	1,650	11,810	7,310	-	-	-	-	-	-	-	-	-
1,650	1,660	12,020	7,520	-	-	-	-	-	-	-	-	-
1,660	1,670	12,220	7,720	-	-	-	-	-	-	-	-	-
1,670	1,680	12,430	7,930	-	-	-	-	-	-	-	-	-
1,680	1,690	12,640	8,140	-	-	-	-	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,690	1,700	12,840	8,340	-	-	-	-	-	-	-	-	-
1,700	1,710	13,050	8,550	-	-	-	-	-	-	-	-	-
1,710	1,720	13,260	8,760	-	-	-	-	-	-	-	-	-
1,720	1,730	13,460	8,960	1,040	-	-	-	-	-	-	-	-
1,730	1,740	13,670	9,170	1,240	-	-	-	-	-	-	-	-
1,740	1,750	13,880	9,380	1,440	-	-	-	-	-	-	-	-
1,750	1,760	14,080	9,580	1,640	-	-	-	-	-	-	-	-
1,760	1,770	14,290	9,790	1,830	-	-	-	-	-	-	-	-
1,770	1,780	14,500	10,000	2,030	-	-	-	-	-	-	-	-
1,780	1,790	14,700	10,200	2,230	-	-	-	-	-	-	-	-
1,790	1,800	14,910	10,410	2,430	-	-	-	-	-	-	-	-
1,800	1,810	15,110	10,610	2,630	-	-	-	-	-	-	-	-
1,810	1,820	15,320	10,820	2,830	-	-	-	-	-	-	-	-
1,820	1,830	15,530	11,030	3,020	-	-	-	-	-	-	-	-
1,830	1,840	15,730	11,230	3,220	-	-	-	-	-	-	-	-
1,840	1,850	15,940	11,440	3,420	-	-	-	-	-	-	-	-
1,850	1,860	16,150	11,650	3,620	-	-	-	-	-	-	-	-
1,860	1,870	16,350	11,850	3,820	-	-	-	-	-	-	-	-
1,870	1,880	16,560	12,060	4,020	-	-	-	-	-	-	-	-
1,880	1,890	16,770	12,270	4,220	-	-	-	-	-	-	-	-
1,890	1,900	16,970	12,470	4,410	1,040	-	-	-	-	-	-	-
1,900	1,910	17,180	12,680	4,610	1,240	-	-	-	-	-	-	-
1,910	1,920	17,390	12,890	4,810	1,440	-	-	-	-	-	-	-
1,920	1,930	17,590	13,090	5,010	1,630	-	-	-	-	-	-	-
1,930	1,940	17,800	13,300	5,210	1,830	-	-	-	-	-	-	-
1,940	1,950	18,010	13,510	5,410	2,030	-	-	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,950	1,960	18,210	13,710	5,600	2,230	-	-	-	-	-	-	-
1,960	1,970	18,420	13,920	5,800	2,430	-	-	-	-	-	-	-
1,970	1,980	18,630	14,130	6,000	2,630	-	-	-	-	-	-	-
1,980	1,990	18,880	14,330	6,200	2,820	-	-	-	-	-	-	-
1,990	2,000	19,200	14,540	6,400	3,020	-	-	-	-	-	-	-
2,000	2,010	19,520	14,750	6,600	3,220	-	-	-	-	-	-	-
2,010	2,020	19,850	14,950	6,800	3,420	-	-	-	-	-	-	-
2,020	2,030	20,170	15,160	6,990	3,620	-	-	-	-	-	-	-
2,030	2,040	20,490	15,370	7,190	3,820	-	-	-	-	-	-	-
2,040	2,050	20,810	15,570	7,390	4,020	-	-	-	-	-	-	-
2,050	2,060	21,130	15,780	7,590	4,210	-	-	-	-	-	-	-
2,060	2,070	21,450	15,990	7,790	4,410	1,040	-	-	-	-	-	-
2,070	2,080	21,770	16,190	7,990	4,610	1,240	-	-	-	-	-	-
2,080	2,090	22,090	16,400	8,180	4,810	1,430	-	-	-	-	-	-
2,090	2,100	22,420	16,600	8,380	5,010	1,630	-	-	-	-	-	-
2,100	2,110	22,740	16,810	8,580	5,210	1,830	-	-	-	-	-	-
2,110	2,120	23,060	17,020	8,780	5,400	2,030	-	-	-	-	-	-
2,120	2,130	23,380	17,220	8,980	5,600	2,230	-	-	-	-	-	-
2,130	2,140	23,700	17,430	9,180	5,800	2,430	-	-	-	-	-	-
2,140	2,150	24,020	17,640	9,380	6,000	2,630	-	-	-	-	-	-
2,150	2,160	24,340	17,840	9,570	6,200	2,820	-	-	-	-	-	-
2,160	2,170	24,660	18,050	9,770	6,400	3,020	-	-	-	-	-	-
2,170	2,180	24,990	18,260	9,970	6,600	3,220	-	-	-	-	-	-
2,180	2,190	25,310	18,460	10,170	6,790	3,420	-	-	-	-	-	-
2,190	2,200	25,630	18,670	10,370	6,990	3,620	-	-	-	-	-	-
2,200	2,210	25,950	18,950	10,570	7,190	3,820	-	-	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
2,210	2,220	26,270	19,270	10,760	7,390	4,010	-	-	-	-	-	-
2,220	2,230	26,590	19,590	10,960	7,590	4,210	-	-	-	-	-	-
2,230	2,240	26,910	19,910	11,160	7,790	4,410	1,040	-	-	-	-	-
2,240	2,250	27,240	20,240	11,360	7,980	4,610	1,230	-	-	-	-	-
2,250	2,260	27,560	20,560	11,560	8,180	4,810	1,430	-	-	-	-	-
2,260	2,270	27,880	20,880	11,760	8,380	5,010	1,630	-	-	-	-	-
2,270	2,280	28,200	21,200	11,960	8,580	5,210	1,830	-	-	-	-	-
2,280	2,290	28,520	21,520	12,150	8,780	5,400	2,030	-	-	-	-	-
2,290	2,300	28,840	21,840	12,350	8,980	5,600	2,230	-	-	-	-	-
2,300	2,310	29,160	22,160	12,550	9,180	5,800	2,430	-	-	-	-	-
2,310	2,320	29,480	22,480	12,750	9,370	6,000	2,620	-	-	-	-	-
2,320	2,330	29,810	22,810	12,950	9,570	6,200	2,820	-	-	-	-	-
2,330	2,340	30,130	23,130	13,150	9,770	6,400	3,020	-	-	-	-	-
2,340	2,350	30,450	23,450	13,340	9,970	6,590	3,220	-	-	-	-	-
2,350	2,360	30,770	23,770	13,540	10,170	6,790	3,420	-	-	-	-	-
2,360	2,370	31,090	24,090	13,740	10,370	6,990	3,620	-	-	-	-	-
2,370	2,380	31,410	24,410	13,940	10,560	7,190	3,810	-	-	-	-	-
2,380	2,390	31,970	24,730	14,140	10,760	7,390	4,010	-	-	-	-	-
2,390	2,400	32,770	25,050	14,340	10,960	7,590	4,210	-	-	-	-	-
2,400	2,410	33,570	25,380	14,530	11,160	7,780	4,410	1,030	-	-	-	-
2,410	2,420	34,380	25,700	14,730	11,360	7,980	4,610	1,230	-	-	-	-
2,420	2,430	35,180	26,020	14,930	11,560	8,180	4,810	1,430	-	-	-	-
2,430	2,440	35,980	26,340	15,130	11,760	8,380	5,010	1,630	-	-	-	-
2,440	2,450	36,790	26,660	15,330	11,950	8,580	5,200	1,830	-	-	-	-
2,450	2,460	37,590	26,980	15,530	12,150	8,780	5,400	2,030	-	-	-	-
2,460	2,470	38,390	27,300	15,730	12,350	8,980	5,600	2,230	-	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
2,470	2,480	39,200	27,630	15,920	12,550	9,170	5,800	2,420	-	-	-	-
2,480	2,490	40,000	27,950	16,120	12,750	9,370	6,000	2,620	-	-	-	-
2,490	2,500	40,800	28,270	16,320	12,950	9,570	6,200	2,820	-	-	-	-
2,500	2,510	41,630	28,600	16,530	13,150	9,780	6,400	3,030	-	-	-	-
2,510	2,520	42,490	28,940	16,740	13,360	9,990	6,610	3,240	-	-	-	-
2,520	2,530	43,340	29,280	16,950	13,580	10,200	6,830	3,450	-	-	-	-
2,530	2,540	44,200	29,630	17,160	13,790	10,410	7,040	3,660	-	-	-	-
2,540	2,550	45,050	29,970	17,370	14,000	10,620	7,250	3,870	-	-	-	-
2,550	2,560	45,910	30,310	17,590	14,210	10,840	7,460	4,090	-	-	-	-
2,560	2,570	46,770	30,650	17,800	14,420	11,050	7,670	4,300	-	-	-	-
2,570	2,580	47,620	31,000	18,010	14,630	11,260	7,880	4,510	1,130	-	-	-
2,580	2,590	48,480	31,340	18,220	14,850	11,470	8,100	4,720	1,350	-	-	-
2,590	2,600	49,330	31,830	18,430	15,060	11,680	8,310	4,930	1,560	-	-	-
2,600	2,610	50,190	32,690	18,650	15,270	11,900	8,520	5,150	1,770	-	-	-
2,610	2,620	51,040	33,540	18,920	15,480	12,110	8,730	5,360	1,980	-	-	-
2,620	2,630	51,900	34,400	19,250	15,690	12,320	8,940	5,570	2,190	-	-	-
2,630	2,640	52,760	35,260	19,580	15,910	12,530	9,160	5,780	2,410	-	-	-
2,640	2,650	53,610	36,110	19,910	16,120	12,740	9,370	5,990	2,620	-	-	-
2,650	2,660	54,470	36,970	20,240	16,330	12,960	9,580	6,210	2,830	-	-	-
2,660	2,670	55,320	37,820	20,570	16,540	13,170	9,790	6,420	3,040	-	-	-
2,670	2,680	56,180	38,680	20,900	16,750	13,380	10,000	6,630	3,250	-	-	-
2,680	2,690	57,040	39,540	21,230	16,970	13,590	10,220	6,840	3,470	-	-	-
2,690	2,700	57,890	40,390	21,560	17,180	13,800	10,430	7,050	3,680	-	-	-
2,700	2,710	58,750	41,250	21,890	17,390	14,020	10,640	7,270	3,890	-	-	-
2,710	2,720	59,600	42,100	22,220	17,600	14,230	10,850	7,480	4,100	-	-	-
2,720	2,730	60,460	42,960	22,550	17,810	14,440	11,060	7,690	4,310	-	-	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
2,730	2,740	61,310	43,810	22,880	18,030	14,650	11,280	7,900	4,530	1,150	-	-
2,740	2,750	62,170	44,670	23,210	18,240	14,860	11,490	8,110	4,740	1,360	-	-
2,750	2,760	63,030	45,530	23,540	18,450	15,070	11,700	8,320	4,950	1,570	-	-
2,760	2,770	63,880	46,380	23,870	18,660	15,290	11,910	8,540	5,160	1,790	-	-
2,770	2,780	64,740	47,240	24,200	18,950	15,500	12,120	8,750	5,370	2,000	-	-
2,780	2,790	65,590	48,090	24,520	19,270	15,710	12,340	8,960	5,590	2,210	-	-
2,790	2,800	66,450	48,950	24,850	19,600	15,920	12,550	9,170	5,800	2,420	-	-
2,800	2,810	67,300	49,800	25,180	19,930	16,130	12,760	9,380	6,010	2,630	-	-
2,810	2,820	68,160	50,660	25,510	20,260	16,350	12,970	9,600	6,220	2,850	-	-
2,820	2,830	69,020	51,520	25,840	20,590	16,560	13,180	9,810	6,430	3,060	-	-
2,830	2,840	69,870	52,370	26,170	20,920	16,770	13,400	10,020	6,650	3,270	-	-
2,840	2,850	70,730	53,230	26,500	21,250	16,980	13,610	10,230	6,860	3,480	-	-
2,850	2,860	71,580	54,080	26,830	21,580	17,190	13,820	10,440	7,070	3,690	-	-
2,860	2,870	72,440	54,940	27,160	21,910	17,410	14,030	10,660	7,280	3,910	-	-
2,870	2,880	73,290	55,790	27,490	22,240	17,620	14,240	10,870	7,490	4,120	-	-
2,880	2,890	74,150	56,650	27,820	22,570	17,830	14,460	11,080	7,710	4,330	-	-
2,890	2,900	75,010	57,510	28,150	22,900	18,040	14,670	11,290	7,920	4,540	1,170	-
2,900	2,910	75,860	58,360	28,480	23,230	18,250	14,880	11,500	8,130	4,750	1,380	-
2,910	2,920	76,720	59,220	28,810	23,560	18,470	15,090	11,720	8,340	4,970	1,590	-
2,920	2,930	77,570	60,070	29,140	23,890	18,680	15,300	11,930	8,550	5,180	1,800	-
2,930	2,940	78,430	60,930	29,470	24,220	18,970	15,510	12,140	8,760	5,390	2,010	-
2,940	2,950	79,280	61,780	29,800	24,550	19,300	15,730	12,350	8,980	5,600	2,230	-
2,950	2,960	80,140	62,640	30,130	24,880	19,630	15,940	12,560	9,190	5,810	2,440	-
2,960	2,970	81,000	63,500	30,460	25,210	19,960	16,150	12,780	9,400	6,030	2,650	-
2,970	2,980	81,850	64,350	30,790	25,540	20,290	16,360	12,990	9,610	6,240	2,860	-
2,980	2,990	82,710	65,210	31,120	25,870	20,620	16,570	13,200	9,820	6,450	3,070	-

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
2,990	3,000	83,560	66,060	31,450	26,200	20,950	16,790	13,410	10,040	6,660	3,290	-
3,000	3,020	84,850	67,350	32,490	26,690	21,440	17,100	13,730	10,350	6,980	3,600	-
3,020	3,040	86,560	69,060	34,140	27,350	22,100	17,530	14,150	10,780	7,400	4,030	-
3,040	3,060	88,270	70,770	35,790	28,010	22,760	17,950	14,580	11,200	7,830	4,450	1,080
3,060	3,080	89,980	72,480	37,440	28,670	23,420	18,380	15,000	11,630	8,250	4,880	1,500
3,080	3,100	91,690	74,190	39,080	29,330	24,080	18,830	15,430	12,050	8,680	5,300	1,930
3,100	3,120	93,400	75,900	40,730	29,990	24,740	19,490	15,850	12,470	9,100	5,720	2,350
3,120	3,140	95,760	77,620	42,380	30,650	25,400	20,150	16,270	12,900	9,520	6,150	2,770
3,140	3,160	98,210	79,330	44,030	31,310	26,060	20,810	16,700	13,320	9,950	6,570	3,200
3,160	3,180	100,650	81,040	45,680	32,550	26,720	21,470	17,120	13,750	10,370	7,000	3,620
3,180	3,200	103,100	82,750	47,330	34,200	27,380	22,130	17,540	14,170	10,790	7,420	4,040
3,200	3,220	105,540	84,460	48,980	35,850	28,040	22,790	17,970	14,590	11,220	7,840	4,470
3,220	3,240	107,990	86,170	50,620	37,500	28,700	23,450	18,390	15,020	11,640	8,270	4,890
3,240	3,260	110,430	87,880	52,270	39,150	29,360	24,110	18,860	15,440	12,070	8,690	5,320
3,260	3,280	112,880	89,600	53,920	40,800	30,020	24,770	19,520	15,870	12,490	9,120	5,740
3,280	3,300	115,320	91,310	55,570	42,440	30,670	25,420	20,170	16,290	12,910	9,540	6,160
3,300	3,320	117,770	93,020	57,220	44,090	31,330	26,080	20,830	16,710	13,340	9,960	6,590
3,320	3,340	120,210	95,210	58,870	45,740	32,620	26,740	21,490	17,140	13,760	10,390	7,010
3,340	3,360	122,660	97,660	60,440	47,320	34,190	27,370	22,120	17,540	14,170	10,790	7,420
3,360	3,380	125,100	100,100	62,010	48,880	35,760	28,000	22,750	17,950	14,570	11,200	7,820
3,380	3,400	127,550	102,550	63,570	50,450	37,320	28,630	23,380	18,350	14,970	11,600	8,220
3,400	3,420	129,990	104,990	65,140	52,010	38,890	29,250	24,000	18,750	15,370	12,000	8,620
3,420	3,440	132,440	107,440	66,700	53,580	40,450	29,880	24,630	19,380	15,780	12,400	9,030
3,440	3,460	134,880	109,880	68,270	55,140	42,020	30,500	25,250	20,000	16,180	12,800	9,430
3,460	3,480	137,330	112,330	69,830	56,710	43,580	31,130	25,880	20,630	16,580	13,210	9,830
3,480	3,500	139,770	114,770	71,400	58,270	45,150	32,020	26,510	21,260	16,980	13,610	10,230

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
3,500	3,520	142,220	117,220	72,960	59,840	46,710	33,590	27,130	21,880	17,390	14,010	10,640
3,520	3,540	144,660	119,660	74,530	61,400	48,280	35,150	27,760	22,510	17,790	14,410	11,040
3,540	3,560	147,110	122,110	76,090	62,960	49,840	36,710	28,380	23,130	18,190	14,820	11,440
3,560	3,580	149,550	124,550	77,650	64,530	51,400	38,280	29,010	23,760	18,590	15,220	11,840
3,580	3,600	152,000	127,000	79,220	66,090	52,970	39,840	29,630	24,380	19,130	15,620	12,250
3,600	3,620	154,440	129,440	80,780	67,660	54,530	41,410	30,260	25,010	19,760	16,020	12,650
3,620	3,640	156,890	131,890	82,350	69,220	56,100	42,970	30,890	25,640	20,390	16,420	13,050
3,640	3,660	159,330	134,330	83,910	70,790	57,660	44,540	31,510	26,260	21,010	16,830	13,450
3,660	3,680	161,780	136,780	85,480	72,350	59,230	46,100	32,980	26,890	21,640	17,230	13,850
3,680	3,700	164,220	139,220	87,040	73,920	60,790	47,670	34,540	27,510	22,260	17,630	14,260
3,700	3,720	166,670	141,670	88,610	75,480	62,360	49,230	36,110	28,140	22,890	18,030	14,660
3,720	3,740	169,110	144,110	90,170	77,050	63,920	50,800	37,670	28,770	23,520	18,440	15,060
3,740	3,760	171,560	146,560	91,730	78,610	65,480	52,360	39,230	29,390	24,140	18,890	15,460
3,760	3,780	178,920	151,090	95,250	81,630	68,510	55,380	42,260	30,600	25,350	20,100	16,240
3,780	3,800	181,590	153,740	97,700	83,350	70,220	57,100	43,970	31,290	26,040	20,790	16,680
3,800	3,820	184,260	156,400	100,140	85,060	71,930	58,810	45,680	32,560	26,720	21,470	17,120
3,820	3,840	186,930	159,050	102,590	86,770	73,640	60,520	47,390	34,270	27,400	22,150	17,560
3,840	3,860	189,600	161,710	105,030	88,480	75,350	62,230	49,100	35,980	28,090	22,840	18,000
3,860	3,880	192,270	164,360	107,480	90,190	77,070	63,940	50,820	37,690	28,770	23,520	18,440
3,880	3,900	194,940	167,020	109,920	91,900	78,780	65,650	52,530	39,400	29,460	24,210	18,960
3,900	3,920	197,610	169,670	112,370	93,620	80,490	67,360	54,240	41,110	30,140	24,890	19,640
3,920	3,940	200,280	172,330	114,810	96,060	82,200	69,080	55,950	42,830	30,830	25,580	20,330
3,940	3,960	202,950	174,980	117,260	98,510	83,910	70,790	57,660	44,540	31,510	26,260	21,010
3,960	3,980	205,620	177,640	119,700	100,950	85,620	72,500	59,370	46,250	33,120	26,950	21,700
3,980	4,000	208,290	180,290	122,150	103,400	87,340	74,210	61,090	47,960	34,840	27,630	22,380
4,000	4,020	210,960	182,950	124,590	105,840	89,050	75,920	62,800	49,670	36,550	28,320	23,070

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
4,020	4,040	213,630	185,600	127,040	108,290	90,760	77,630	64,510	51,380	38,260	29,000	23,750
4,040	4,060	216,300	188,260	129,480	110,730	92,470	79,340	66,220	53,090	39,970	29,680	24,430
4,060	4,080	218,970	190,910	131,930	113,180	94,430	81,060	67,930	54,810	41,680	30,370	25,120
4,080	4,100	221,640	193,570	134,370	115,620	96,870	82,770	69,640	56,520	43,390	31,050	25,800
4,100	4,120	224,310	196,220	136,820	118,070	99,320	84,480	71,350	58,230	45,100	31,980	26,490
4,120	4,140	226,980	198,880	139,260	120,510	101,760	86,190	73,070	59,940	46,820	33,690	27,170
4,140	4,160	229,650	201,530	141,710	122,960	104,210	87,900	74,780	61,650	48,530	35,400	27,860
4,160	4,180	232,320	204,190	144,150	125,400	106,650	89,610	76,490	63,360	50,240	37,110	28,540
4,180	4,200	234,990	206,840	146,600	127,850	109,100	91,330	78,200	65,080	51,950	38,830	29,230
4,200	4,220	237,660	209,500	149,040	130,290	111,540	93,040	79,910	66,790	53,660	40,540	29,910
4,220	4,240	240,330	212,150	151,490	132,740	113,990	95,240	81,620	68,500	55,370	42,250	30,600
4,240	4,260	243,000	214,810	153,930	135,180	116,430	97,680	83,330	70,210	57,080	43,960	31,280
4,260	4,280	245,670	217,460	156,380	137,630	118,880	100,130	85,050	71,920	58,800	45,670	32,550
4,280	4,300	248,340	220,120	158,820	140,070	121,320	102,570	86,760	73,630	60,510	47,380	34,260
4,300	4,320	251,010	222,770	161,270	142,520	123,770	105,020	88,470	75,340	62,220	49,090	35,970
4,320	4,340	253,680	225,430	163,710	144,960	126,210	107,460	90,180	77,060	63,930	50,810	37,680
4,340	4,360	256,350	228,080	166,160	147,410	128,660	109,910	91,890	78,770	65,640	52,520	39,390
4,360	4,380	259,020	230,740	168,600	149,850	131,100	112,350	93,600	80,480	67,350	54,230	41,100
4,380	4,400	261,690	233,390	171,050	152,300	133,550	114,800	96,050	82,190	69,070	55,940	42,820
4,400	4,420	264,360	236,050	173,490	154,740	135,990	117,240	98,490	83,900	70,780	57,650	44,530
4,420	4,440	267,030	238,700	175,940	157,190	138,440	119,690	100,940	85,610	72,490	59,360	46,240
4,440	4,460	269,700	241,360	178,380	159,630	140,880	122,130	103,380	87,320	74,200	61,070	47,950
4,460	4,480	272,370	244,010	180,830	162,080	143,330	124,580	105,830	89,040	75,910	62,790	49,660
4,480	4,500	275,040	246,670	183,270	164,520	145,770	127,020	108,270	90,750	77,620	64,500	51,370
4,500	4,520	277,840	249,460	185,850	167,100	148,350	129,600	110,850	92,550	79,430	66,300	53,180
4,520	4,540	280,650	252,250	188,430	169,680	150,930	132,180	113,430	94,680	81,230	68,110	54,980

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
4,540	4,560	283,450	255,040	191,010	172,260	153,510	134,760	116,010	97,260	83,040	69,920	56,790
4,560	4,580	286,260	257,830	193,590	174,840	156,090	137,340	118,590	99,840	84,850	71,720	58,600
4,580	4,600	291,560	263,120	198,670	179,920	161,170	142,420	123,670	104,920	86,650	73,530	60,400
4,600	4,620	294,370	265,910	201,250	182,500	163,750	145,000	126,250	107,500	88,750	75,330	62,210
4,620	4,640	297,170	268,700	203,830	185,080	166,330	147,580	128,830	110,080	91,330	77,140	64,010
4,640	4,660	299,980	271,490	206,410	187,660	168,910	150,160	131,410	112,660	93,910	78,950	65,820
4,660	4,680	302,780	274,280	208,990	190,240	171,490	152,740	133,990	115,240	96,490	80,750	67,630
4,680	4,700	305,590	277,070	211,570	192,820	174,070	155,320	136,570	117,820	99,070	82,560	69,430
4,700	4,720	308,390	279,860	214,150	195,400	176,650	157,900	139,150	120,400	101,650	84,360	71,240
4,720	4,740	311,200	282,650	216,730	197,980	179,230	160,480	141,730	122,980	104,230	86,170	73,040
4,740	4,760	314,000	285,440	219,310	200,560	181,810	163,060	144,310	125,560	106,810	88,060	74,850
4,760	4,780	316,810	288,230	221,890	203,140	184,390	165,640	146,890	128,140	109,390	90,640	76,660
4,780	4,800	319,610	291,020	224,470	205,720	186,970	168,220	149,470	130,720	111,970	93,220	78,460
4,800	4,820	322,420	293,810	227,050	208,300	189,550	170,800	152,050	133,300	114,550	95,800	80,270
4,820	4,840	325,220	296,600	229,630	210,880	192,130	173,380	154,630	135,880	117,130	98,380	82,070
4,840	4,860	328,030	299,390	232,210	213,460	194,710	175,960	157,210	138,460	119,710	100,960	83,880
4,860	4,880	330,830	302,180	234,790	216,040	197,290	178,540	159,790	141,040	122,290	103,540	85,690
4,880	4,900	333,640	304,970	237,370	218,620	199,870	181,120	162,370	143,620	124,870	106,120	87,490
4,900	4,920	336,440	307,760	239,950	221,200	202,450	183,700	164,950	146,200	127,450	108,700	89,950
4,920	4,940	339,250	310,550	242,530	223,780	205,030	186,280	167,530	148,780	130,030	111,280	92,530
4,940	4,960	342,050	313,340	245,110	226,360	207,610	188,860	170,110	151,360	132,610	113,860	95,110
4,960	4,980	344,860	316,130	247,690	228,940	210,190	191,440	172,690	153,940	135,190	116,440	97,690
4,980	5,000	347,660	318,920	250,270	231,520	212,770	194,020	175,270	156,520	137,770	119,020	100,270
5,000	5,020	350,470	321,710	252,850	234,100	215,350	196,600	177,850	159,100	140,350	121,600	102,850
5,020	5,040	353,270	324,500	255,430	236,680	217,930	199,180	180,430	161,680	142,930	124,180	105,430
5,040	5,060	356,080	327,290	258,010	239,260	220,510	201,760	183,010	164,260	145,510	126,760	108,010

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
5,060	5,080	358,880	330,080	260,590	241,840	223,090	204,340	185,590	166,840	148,090	129,340	110,590
5,080	5,100	361,690	332,870	263,170	244,420	225,670	206,920	188,170	169,420	150,670	131,920	113,170
5,100	5,120	364,490	335,660	265,750	247,000	228,250	209,500	190,750	172,000	153,250	134,500	115,750
5,120	5,140	367,300	338,450	268,330	249,580	230,830	212,080	193,330	174,580	155,830	137,080	118,330
5,140	5,160	370,100	341,240	270,910	252,160	233,410	214,660	195,910	177,160	158,410	139,660	120,910
5,160	5,180	372,910	344,030	273,490	254,740	235,990	217,240	198,490	179,740	160,990	142,240	123,490
5,180	5,200	375,710	346,820	276,070	257,320	238,570	219,820	201,070	182,320	163,570	144,820	126,070
5,200	5,220	378,520	349,610	278,650	259,900	241,150	222,400	203,650	184,900	166,150	147,400	128,650
5,220	5,240	381,320	352,400	281,230	262,480	243,730	224,980	206,230	187,480	168,730	149,980	131,230
5,240	5,260	384,130	355,190	283,810	265,060	246,310	227,560	208,810	190,060	171,310	152,560	133,810
5,260	5,280	386,930	357,980	286,390	267,640	248,890	230,140	211,390	192,640	173,890	155,140	136,390
5,280	5,300	389,740	360,770	288,970	270,220	251,470	232,720	213,970	195,220	176,470	157,720	138,970
5,300	5,320	392,540	363,560	291,550	272,800	254,050	235,300	216,550	197,800	179,050	160,300	141,550
5,320	5,340	395,350	366,350	294,130	275,380	256,630	237,880	219,130	200,380	181,630	162,880	144,130
5,340	5,360	398,150	369,140	296,710	277,960	259,210	240,460	221,710	202,960	184,210	165,460	146,710
5,360	5,380	400,960	371,930	299,290	280,540	261,790	243,040	224,290	205,540	186,790	168,040	149,290
5,380	5,400	403,760	374,720	301,870	283,120	264,370	245,620	226,870	208,120	189,370	170,620	151,870
5,400	5,420	406,570	377,510	304,450	285,700	266,950	248,200	229,450	210,700	191,950	173,200	154,450
5,420	5,440	409,370	380,300	307,030	288,280	269,530	250,780	232,030	213,280	194,530	175,780	157,030
5,440	5,460	412,180	383,090	309,610	290,860	272,110	253,360	234,610	215,860	197,110	178,360	159,610
5,460	5,480	414,980	385,880	312,190	293,440	274,690	255,940	237,190	218,440	199,690	180,940	162,190
5,480	5,500	417,790	388,670	314,770	296,020	277,270	258,520	239,770	221,020	202,270	183,520	164,770
5,500	5,520	420,590	391,460	317,350	298,600	279,850	261,100	242,350	223,600	204,850	186,100	167,350
5,520	5,540	423,400	394,250	319,930	301,180	282,430	263,680	244,930	226,180	207,430	188,680	169,930
5,540	5,560	426,200	397,040	322,510	303,760	285,010	266,260	247,510	228,760	210,010	191,260	172,510
5,560	5,580	429,010	399,830	325,090	306,340	287,590	268,840	250,090	231,340	212,590	193,840	175,090

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
5,580	5,600	431,810	402,620	327,670	308,920	290,170	271,420	252,670	233,920	215,170	196,420	177,670
5,600	5,620	435,890	405,410	330,250	311,500	292,750	274,000	255,250	236,500	217,750	199,000	180,250
5,620	5,640	440,380	408,200	332,830	314,080	295,330	276,580	257,830	239,080	220,330	201,580	182,830
5,640	5,660	444,860	410,990	335,410	316,660	297,910	279,160	260,410	241,660	222,910	204,160	185,410
5,660	5,680	449,350	413,780	337,990	319,240	300,490	281,740	262,990	244,240	225,490	206,740	187,990
5,680	5,700	453,840	416,570	340,570	321,820	303,070	284,320	265,570	246,820	228,070	209,320	190,570
5,700	5,720	458,330	419,360	343,150	324,400	305,650	286,900	268,150	249,400	230,650	211,900	193,150
5,720	5,740	462,820	422,150	345,730	326,980	308,230	289,480	270,730	251,980	233,230	214,480	195,730
5,740	5,760	467,300	424,940	348,310	329,560	310,810	292,060	273,310	254,560	235,810	217,060	198,310
5,760	5,780	471,790	427,730	350,890	332,140	313,390	294,640	275,890	257,140	238,390	219,640	200,890
5,780	5,800	476,280	430,520	353,470	334,720	315,970	297,220	278,470	259,720	240,970	222,220	203,470
5,800	5,820	480,770	433,800	356,050	337,300	318,550	299,800	281,050	262,300	243,550	224,800	206,050
5,820	5,840	485,260	438,260	358,630	339,880	321,130	302,380	283,630	264,880	246,130	227,380	208,630
5,840	5,860	512,120	465,100	387,100	368,350	349,600	330,850	312,100	293,350	274,600	255,850	237,100
5,860	5,880	519,150	472,110	392,240	373,490	354,740	335,990	317,240	298,490	279,740	260,990	242,240
5,880	5,900	523,690	476,620	394,880	376,130	357,380	338,630	319,880	301,130	282,380	263,630	244,880
5,900	5,920	528,220	481,130	397,520	378,770	360,020	341,270	322,520	303,770	285,020	266,270	247,520
5,920	5,940	532,760	485,640	400,160	381,410	362,660	343,910	325,160	306,410	287,660	268,910	250,160
5,940	5,960	537,300	490,160	402,800	384,050	365,300	346,550	327,800	309,050	290,300	271,550	252,800
5,960	5,980	541,830	494,670	405,440	386,690	367,940	349,190	330,440	311,690	292,940	274,190	255,440
5,980	6,000	546,370	499,180	408,080	389,330	370,580	351,830	333,080	314,330	295,580	276,830	258,080
6,000	6,020	550,900	503,690	410,720	391,970	373,220	354,470	335,720	316,970	298,220	279,470	260,720
6,020	6,040	555,440	508,200	413,360	394,610	375,860	357,110	338,360	319,610	300,860	282,110	263,360
6,040	6,060	559,980	512,720	416,000	397,250	378,500	359,750	341,000	322,250	303,500	284,750	266,000
6,060	6,080	564,510	517,230	418,640	399,890	381,140	362,390	343,640	324,890	306,140	287,390	268,640
6,080	6,100	569,050	521,740	421,280	402,530	383,780	365,030	346,280	327,530	308,780	290,030	271,280

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
6,100	6,120	573,580	526,250	423,920	405,170	386,420	367,670	348,920	330,170	311,420	292,670	273,920
6,120	6,140	578,120	530,760	426,560	407,810	389,060	370,310	351,560	332,810	314,060	295,310	276,560
6,140	6,160	582,660	535,280	429,200	410,450	391,700	372,950	354,200	335,450	316,700	297,950	279,200
6,160	6,180	587,190	539,790	431,840	413,090	394,340	375,590	356,840	338,090	319,340	300,590	281,840
6,180	6,200	591,730	544,300	434,480	415,730	396,980	378,230	359,480	340,730	321,980	303,230	284,480
6,200	6,220	596,260	548,810	437,120	418,370	399,620	380,870	362,120	343,370	324,620	305,870	287,120
6,220	6,240	600,800	553,320	439,760	421,010	402,260	383,510	364,760	346,010	327,260	308,510	289,760
6,240	6,260	605,340	557,840	442,400	423,650	404,900	386,150	367,400	348,650	329,900	311,150	292,400
6,260	6,280	609,870	562,350	446,060	426,290	407,540	388,790	370,040	351,290	332,540	313,790	295,040
6,280	6,300	614,410	566,860	450,280	428,930	410,180	391,430	372,680	353,930	335,180	316,430	297,680
6,300	6,320	618,940	571,370	454,510	431,570	412,820	394,070	375,320	356,570	337,820	319,070	300,320
6,320	6,340	623,480	575,880	458,730	434,210	415,460	396,710	377,960	359,210	340,460	321,710	302,960
6,340	6,360	628,020	580,400	462,960	436,850	418,100	399,350	380,600	361,850	343,100	324,350	305,600
6,360	6,380	632,550	584,910	467,180	439,490	420,740	401,990	383,240	364,490	345,740	326,990	308,240
6,380	6,400	637,090	589,420	471,400	442,130	423,380	404,630	385,880	367,130	348,380	329,630	310,880
6,400	6,420	641,620	593,930	475,630	445,630	426,020	407,270	388,520	369,770	351,020	332,270	313,520
6,420	6,440	646,160	598,440	479,850	449,850	428,660	409,910	391,160	372,410	353,660	334,910	316,160
6,440	6,460	650,700	602,960	484,080	454,080	431,300	412,550	393,800	375,050	356,300	337,550	318,800
6,460	6,480	655,230	607,470	488,300	458,300	433,940	415,190	396,440	377,690	358,940	340,190	321,440
6,480	6,500	659,770	611,980	492,520	462,520	436,580	417,830	399,080	380,330	361,580	342,830	324,080
6,500	6,520	664,300	616,490	496,750	466,750	439,220	420,470	401,720	382,970	364,220	345,470	326,720
6,520	6,540	668,840	621,000	500,970	470,970	441,860	423,110	404,360	385,610	366,860	348,110	329,360
6,540	6,560	673,380	625,520	505,200	475,200	445,200	425,750	407,000	388,250	369,500	350,750	332,000
6,560	6,580	677,910	630,030	509,420	479,420	449,420	428,390	409,640	390,890	372,140	353,390	334,640
6,580	6,600	682,450	634,540	513,640	483,640	453,640	431,030	412,280	393,530	374,780	356,030	337,280
6,600	6,620	686,980	639,050	517,870	487,870	457,870	433,670	414,920	396,170	377,420	358,670	339,920

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
6,620	6,640	691,520	643,560	522,090	492,090	462,090	436,310	417,560	398,810	380,060	361,310	342,560
6,640	6,660	696,060	648,080	526,320	496,320	466,320	438,950	420,200	401,450	382,700	363,950	345,200
6,660	6,680	700,590	652,590	530,540	500,540	470,540	441,590	422,840	404,090	385,340	366,590	347,840
6,680	6,700	705,130	657,100	534,760	504,760	474,760	444,760	425,480	406,730	387,980	369,230	350,480
6,700	6,720	709,660	661,610	538,990	508,990	478,990	448,990	428,120	409,370	390,620	371,870	353,120
6,720	6,740	714,200	666,120	543,210	513,210	483,210	453,210	430,760	412,010	393,260	374,510	355,760
6,740	6,760	718,740	670,640	547,440	517,440	487,440	457,440	433,400	414,650	395,900	377,150	358,400
6,760	6,780	723,270	675,150	551,660	521,660	491,660	461,660	436,040	417,290	398,540	379,790	361,040
6,780	6,800	727,810	679,660	555,880	525,880	495,880	465,880	438,680	419,930	401,180	382,430	363,680
6,800	6,820	732,340	684,170	560,110	530,110	500,110	470,110	441,320	422,570	403,820	385,070	366,320
6,820	6,840	736,880	688,680	564,330	534,330	504,330	474,330	444,330	425,210	406,460	387,710	368,960
6,840	6,860	741,420	693,200	568,560	538,560	508,560	478,560	448,560	427,850	409,100	390,350	371,600
6,860	6,880	745,950	697,710	572,780	542,780	512,780	482,780	452,780	430,490	411,740	392,990	374,240
6,880	6,900	750,490	702,220	577,000	547,000	517,000	487,000	457,000	433,130	414,380	395,630	376,880
6,900	6,920	755,020	706,730	581,230	551,230	521,230	491,230	461,230	435,770	417,020	398,270	379,520
6,920	6,940	759,560	711,240	585,450	555,450	525,450	495,450	465,450	438,410	419,660	400,910	382,160
6,940	6,960	764,100	715,760	589,680	559,680	529,680	499,680	469,680	441,050	422,300	403,550	384,800
6,960	6,980	768,630	720,270	593,900	563,900	533,900	503,900	473,900	443,900	424,940	406,190	387,440
6,980	7,000	773,170	724,780	598,120	568,120	538,120	508,120	478,120	448,120	427,580	408,830	390,080
7,000	7,020	777,700	729,290	602,350	572,350	542,350	512,350	482,350	452,350	430,220	411,470	392,720
7,020	7,040	782,240	733,800	606,570	576,570	546,570	516,570	486,570	456,570	432,860	414,110	395,360
7,040	7,060	786,780	738,320	610,800	580,800	550,800	520,800	490,800	460,800	435,500	416,750	398,000
7,060	7,080	791,310	742,830	615,020	585,020	555,020	525,020	495,020	465,020	438,140	419,390	400,640
7,080	7,100	795,850	747,340	619,240	589,240	559,240	529,240	499,240	469,240	440,780	422,030	403,280
7,100	7,120	800,380	751,850	623,470	593,470	563,470	533,470	503,470	473,470	443,470	424,670	405,920
7,120	7,140	804,920	756,360	627,690	597,690	567,690	537,690	507,690	477,690	447,690	427,310	408,560

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
7,140	7,160	809,460	760,880	631,920	601,920	571,920	541,920	511,920	481,920	451,920	429,950	411,200
7,160	7,180	813,990	765,390	636,140	606,140	576,140	546,140	516,140	486,140	456,140	432,590	413,840
7,180	7,200	818,530	769,900	640,360	610,360	580,360	550,360	520,360	490,360	460,360	435,230	416,480
7,200	7,220	823,060	774,410	644,590	614,590	584,590	554,590	524,590	494,590	464,590	437,870	419,120
7,220	7,240	827,600	778,920	648,810	618,810	588,810	558,810	528,810	498,810	468,810	440,510	421,760
7,240	7,260	832,140	783,440	653,040	623,040	593,040	563,040	533,040	503,040	473,040	443,150	424,400
7,260	7,280	836,670	787,950	657,260	627,260	597,260	567,260	537,260	507,260	477,260	447,260	427,040
7,280	7,300	841,210	792,460	661,480	631,480	601,480	571,480	541,480	511,480	481,480	451,480	429,680
7,300	7,320	845,740	796,970	665,710	635,710	605,710	575,710	545,710	515,710	485,710	455,710	432,320
7,320	7,340	850,280	801,480	669,930	639,930	609,930	579,930	549,930	519,930	489,930	459,930	434,960
7,340	7,360	854,820	806,000	674,160	644,160	614,160	584,160	554,160	524,160	494,160	464,160	437,600
7,360	7,380	859,350	810,510	678,380	648,380	618,380	588,380	558,380	528,380	498,380	468,380	440,240
7,380	7,400	863,890	815,020	682,600	652,600	622,600	592,600	562,600	532,600	502,600	472,600	442,880
7,400	7,420	868,420	819,530	686,830	656,830	626,830	596,830	566,830	536,830	506,830	476,830	446,830
7,420	7,440	872,960	824,040	691,050	661,050	631,050	601,050	571,050	541,050	511,050	481,050	451,050
7,440	7,460	877,500	828,560	695,280	665,280	635,280	605,280	575,280	545,280	515,280	485,280	455,280
7,460	7,480	882,030	833,070	699,500	669,500	639,500	609,500	579,500	549,500	519,500	489,500	459,500
7,480	7,500	886,570	837,580	703,720	673,720	643,720	613,720	583,720	553,720	523,720	493,720	463,720
7,500	7,520	891,100	842,090	707,950	677,950	647,950	617,950	587,950	557,950	527,950	497,950	467,950
7,520	7,540	895,640	846,600	712,170	682,170	652,170	622,170	592,170	562,170	532,170	502,170	472,170
7,540	7,560	900,180	851,120	716,400	686,400	656,400	626,400	596,400	566,400	536,400	506,400	476,400
7,560	7,580	904,710	855,630	720,620	690,620	660,620	630,620	600,620	570,620	540,620	510,620	480,620
7,580	7,600	909,250	860,140	724,840	694,840	664,840	634,840	604,840	574,840	544,840	514,840	484,840
7,600	7,620	913,780	864,650	729,070	699,070	669,070	639,070	609,070	579,070	549,070	519,070	489,070
7,620	7,640	918,320	869,160	733,290	703,290	673,290	643,290	613,290	583,290	553,290	523,290	493,290
7,640	7,660	922,860	873,680	737,520	707,520	677,520	647,520	617,520	587,520	557,520	527,520	497,520

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
7,660	7,680	927,390	878,190	741,740	711,740	681,740	651,740	621,740	591,740	561,740	531,740	501,740
7,680	7,700	931,930	882,700	745,960	715,960	685,960	655,960	625,960	595,960	565,960	535,960	505,960
7,700	7,720	936,460	887,210	750,190	720,190	690,190	660,190	630,190	600,190	570,190	540,190	510,190
7,720	7,740	941,000	891,720	754,410	724,410	694,410	664,410	634,410	604,410	574,410	544,410	514,410
7,740	7,760	945,540	896,240	758,640	728,640	698,640	668,640	638,640	608,640	578,640	548,640	518,640
7,760	7,780	950,070	900,750	762,860	732,860	702,860	672,860	642,860	612,860	582,860	552,860	522,860
7,780	7,800	954,610	905,260	767,080	737,080	707,080	677,080	647,080	617,080	587,080	557,080	527,080
7,800	7,820	959,140	909,770	771,310	741,310	711,310	681,310	651,310	621,310	591,310	561,310	531,310
7,820	7,840	963,680	914,280	775,530	745,530	715,530	685,530	655,530	625,530	595,530	565,530	535,530
7,840	7,860	968,220	918,800	779,760	749,760	719,760	689,760	659,760	629,760	599,760	569,760	539,760
7,860	7,880	972,750	923,310	783,980	753,980	723,980	693,980	663,980	633,980	603,980	573,980	543,980
7,880	7,900	977,290	927,820	788,200	758,200	728,200	698,200	668,200	638,200	608,200	578,200	548,200
7,900	7,920	981,820	932,330	792,430	762,430	732,430	702,430	672,430	642,430	612,430	582,430	552,430
7,920	7,940	986,360	936,840	796,650	766,650	736,650	706,650	676,650	646,650	616,650	586,650	556,650
7,940	7,960	990,900	941,360	800,880	770,880	740,880	710,880	680,880	650,880	620,880	590,880	560,880
7,960	7,980	995,430	945,870	805,100	775,100	745,100	715,100	685,100	655,100	625,100	595,100	565,100
7,980	8,000	999,970	950,380	809,320	779,320	749,320	719,320	689,320	659,320	629,320	599,320	569,320
8,000	8,020	1,004,500	954,890	813,550	783,550	753,550	723,550	693,550	663,550	633,550	603,550	573,550
8,020	8,040	1,009,040	959,400	817,770	787,770	757,770	727,770	697,770	667,770	637,770	607,770	577,770
8,040	8,060	1,013,580	963,920	822,000	792,000	762,000	732,000	702,000	672,000	642,000	612,000	582,000
8,060	8,080	1,018,110	968,430	826,220	796,220	766,220	736,220	706,220	676,220	646,220	616,220	586,220
8,080	8,100	1,022,650	972,940	830,440	800,440	770,440	740,440	710,440	680,440	650,440	620,440	590,440
8,100	8,120	1,027,180	977,450	834,670	804,670	774,670	744,670	714,670	684,670	654,670	624,670	594,670
8,120	8,140	1,031,720	981,960	838,890	808,890	778,890	748,890	718,890	688,890	658,890	628,890	598,890
8,140	8,160	1,036,260	986,480	843,120	813,120	783,120	753,120	723,120	693,120	663,120	633,120	603,120
8,160	8,180	1,040,790	990,990	847,340	817,340	787,340	757,340	727,340	697,340	667,340	637,340	607,340

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
8,180	8,200	1,045,330	995,500	851,560	821,560	791,560	761,560	731,560	701,560	671,560	641,560	611,560
8,200	8,220	1,049,860	1,000,010	855,790	825,790	795,790	765,790	735,790	705,790	675,790	645,790	615,790
8,220	8,240	1,054,400	1,004,520	860,010	830,010	800,010	770,010	740,010	710,010	680,010	650,010	620,010
8,240	8,260	1,058,940	1,009,040	864,240	834,240	804,240	774,240	744,240	714,240	684,240	654,240	624,240
8,260	8,280	1,063,470	1,013,550	868,460	838,460	808,460	778,460	748,460	718,460	688,460	658,460	628,460
8,280	8,300	1,068,010	1,018,060	872,680	842,680	812,680	782,680	752,680	722,680	692,680	662,680	632,680
8,300	8,320	1,072,540	1,022,570	876,910	846,910	816,910	786,910	756,910	726,910	696,910	666,910	636,910
8,320	8,340	1,077,080	1,027,080	881,130	851,130	821,130	791,130	761,130	731,130	701,130	671,130	641,130
8,340	8,360	1,081,740	1,031,720	885,480	855,480	825,480	795,480	765,480	735,480	705,480	675,480	645,480
8,360	8,380	1,086,420	1,036,370	889,840	859,840	829,840	799,840	769,840	739,840	709,840	679,840	649,840
8,380	8,400	1,091,100	1,041,030	894,210	864,210	834,210	804,210	774,210	744,210	714,210	684,210	654,210
8,400	8,420	1,095,780	1,045,680	898,580	868,580	838,580	808,580	778,580	748,580	718,580	688,580	658,580
8,420	8,440	1,100,460	1,050,340	902,950	872,950	842,950	812,950	782,950	752,950	722,950	692,950	662,950
8,440	8,460	1,105,140	1,055,000	907,320	877,320	847,320	817,320	787,320	757,320	727,320	697,320	667,320
8,460	8,480	1,109,820	1,059,650	911,680	881,680	851,680	821,680	791,680	761,680	731,680	701,680	671,680
8,480	8,500	1,114,500	1,064,310	916,050	886,050	856,050	826,050	796,050	766,050	736,050	706,050	676,050
8,500	8,520	1,119,180	1,068,960	920,420	890,420	860,420	830,420	800,420	770,420	740,420	710,420	680,420
8,520	8,540	1,123,860	1,073,620	924,790	894,790	864,790	834,790	804,790	774,790	744,790	714,790	684,790
8,540	8,560	1,128,540	1,078,280	929,160	899,160	869,160	839,160	809,160	779,160	749,160	719,160	689,160
8,560	8,580	1,133,220	1,082,930	933,520	903,520	873,520	843,520	813,520	783,520	753,520	723,520	693,520
8,580	8,600	1,137,900	1,087,590	937,890	907,890	877,890	847,890	817,890	787,890	757,890	727,890	697,890
8,600	8,620	1,142,580	1,092,240	942,260	912,260	882,260	852,260	822,260	792,260	762,260	732,260	702,260
8,620	8,640	1,147,260	1,096,900	946,630	916,630	886,630	856,630	826,630	796,630	766,630	736,630	706,630
8,640	8,660	1,151,940	1,101,560	951,000	921,000	891,000	861,000	831,000	801,000	771,000	741,000	711,000
8,660	8,680	1,156,620	1,106,210	955,360	925,360	895,360	865,360	835,360	805,360	775,360	745,360	715,360
8,680	8,700	1,161,300	1,110,870	959,730	929,730	899,730	869,730	839,730	809,730	779,730	749,730	719,730

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
8,700	8,720	1,165,980	1,115,520	964,100	934,100	904,100	874,100	844,100	814,100	784,100	754,100	724,100
8,720	8,740	1,170,660	1,120,180	968,470	938,470	908,470	878,470	848,470	818,470	788,470	758,470	728,470
8,740	8,760	1,175,340	1,124,840	972,840	942,840	912,840	882,840	852,840	822,840	792,840	762,840	732,840
8,760	8,780	1,180,020	1,129,490	977,200	947,200	917,200	887,200	857,200	827,200	797,200	767,200	737,200
8,780	8,800	1,184,700	1,134,150	981,570	951,570	921,570	891,570	861,570	831,570	801,570	771,570	741,570
8,800	8,820	1,189,380	1,138,800	985,940	955,940	925,940	895,940	865,940	835,940	805,940	775,940	745,940
8,820	8,840	1,194,060	1,143,460	990,310	960,310	930,310	900,310	870,310	840,310	810,310	780,310	750,310
8,840	8,860	1,198,740	1,148,120	994,680	964,680	934,680	904,680	874,680	844,680	814,680	784,680	754,680
8,860	8,880	1,203,420	1,152,770	999,040	969,040	939,040	909,040	879,040	849,040	819,040	789,040	759,040
8,880	8,900	1,208,100	1,157,430	1,003,410	973,410	943,410	913,410	883,410	853,410	823,410	793,410	763,410
8,900	8,920	1,212,780	1,162,080	1,007,780	977,780	947,780	917,780	887,780	857,780	827,780	797,780	767,780
8,920	8,940	1,217,460	1,166,740	1,012,150	982,150	952,150	922,150	892,150	862,150	832,150	802,150	772,150
8,940	8,960	1,222,140	1,171,400	1,016,520	986,520	956,520	926,520	896,520	866,520	836,520	806,520	776,520
8,960	8,980	1,226,820	1,176,050	1,020,880	990,880	960,880	930,880	900,880	870,880	840,880	810,880	780,880
8,980	9,000	1,231,500	1,180,710	1,025,250	995,250	965,250	935,250	905,250	875,250	845,250	815,250	785,250
9,000	9,020	1,236,180	1,185,360	1,029,620	999,620	969,620	939,620	909,620	879,620	849,620	819,620	789,620
9,020	9,040	1,240,860	1,190,020	1,033,990	1,003,990	973,990	943,990	913,990	883,990	853,990	823,990	793,990
9,040	9,060	1,245,540	1,194,680	1,038,360	1,008,360	978,360	948,360	918,360	888,360	858,360	828,360	798,360
9,060	9,080	1,250,220	1,199,330	1,042,720	1,012,720	982,720	952,720	922,720	892,720	862,720	832,720	802,720
9,080	9,100	1,254,900	1,203,990	1,047,090	1,017,090	987,090	957,090	927,090	897,090	867,090	837,090	807,090
9,100	9,120	1,259,580	1,208,640	1,051,460	1,021,460	991,460	961,460	931,460	901,460	871,460	841,460	811,460
9,120	9,140	1,264,260	1,213,300	1,055,830	1,025,830	995,830	965,830	935,830	905,830	875,830	845,830	815,830
9,140	9,160	1,268,940	1,217,960	1,060,200	1,030,200	1,000,200	970,200	940,200	910,200	880,200	850,200	820,200
9,160	9,180	1,273,620	1,222,610	1,064,560	1,034,560	1,004,560	974,560	944,560	914,560	884,560	854,560	824,560
9,180	9,200	1,278,300	1,227,270	1,068,930	1,038,930	1,008,930	978,930	948,930	918,930	888,930	858,930	828,930
9,200	9,220	1,282,980	1,231,920	1,073,300	1,043,300	1,013,300	983,300	953,300	923,300	893,300	863,300	833,300

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
9,220	9,240	1,289,640	1,236,580	1,077,670	1,047,670	1,017,670	987,670	957,670	927,670	897,670	867,670	837,670
9,240	9,260	1,296,470	1,241,240	1,082,040	1,052,040	1,022,040	992,040	962,040	932,040	902,040	872,040	842,040
9,260	9,280	1,303,290	1,245,890	1,086,400	1,056,400	1,026,400	996,400	966,400	936,400	906,400	876,400	846,400
9,280	9,300	1,310,120	1,250,550	1,090,770	1,060,770	1,030,770	1,000,770	970,770	940,770	910,770	880,770	850,770
9,300	9,320	1,316,940	1,255,200	1,095,140	1,065,140	1,035,140	1,005,140	975,140	945,140	915,140	885,140	855,140
9,320	9,340	1,323,770	1,259,860	1,099,510	1,069,510	1,039,510	1,009,510	979,510	949,510	919,510	889,510	859,510
9,340	9,360	1,330,590	1,264,520	1,103,880	1,073,880	1,043,880	1,013,880	983,880	953,880	923,880	893,880	863,880
9,360	9,380	1,337,420	1,269,170	1,108,240	1,078,240	1,048,240	1,018,240	988,240	958,240	928,240	898,240	868,240
9,380	9,400	1,344,240	1,273,830	1,112,610	1,082,610	1,052,610	1,022,610	992,610	962,610	932,610	902,610	872,610
9,400	9,420	1,351,070	1,278,480	1,116,980	1,086,980	1,056,980	1,026,980	996,980	966,980	936,980	906,980	876,980
9,420	9,440	1,357,890	1,283,140	1,121,350	1,091,350	1,061,350	1,031,350	1,001,350	971,350	941,350	911,350	881,350
9,440	9,460	1,364,720	1,289,840	1,125,720	1,095,720	1,065,720	1,035,720	1,005,720	975,720	945,720	915,720	885,720
9,460	9,480	1,371,540	1,296,630	1,130,080	1,100,080	1,070,080	1,040,080	1,010,080	980,080	950,080	920,080	890,080
9,480	9,500	1,378,370	1,303,420	1,134,450	1,104,450	1,074,450	1,044,450	1,014,450	984,450	954,450	924,450	894,450
9,500	9,520	1,385,190	1,310,210	1,138,820	1,108,820	1,078,820	1,048,820	1,018,820	988,820	958,820	928,820	898,820
9,520	9,540	1,392,020	1,317,000	1,143,190	1,113,190	1,083,190	1,053,190	1,023,190	993,190	963,190	933,190	903,190
9,540	9,560	1,398,840	1,323,790	1,147,560	1,117,560	1,087,560	1,057,560	1,027,560	997,560	967,560	937,560	907,560
9,560	9,580	1,405,670	1,330,580	1,151,920	1,121,920	1,091,920	1,061,920	1,031,920	1,001,920	971,920	941,920	911,920
9,580	9,600	1,412,490	1,337,370	1,156,290	1,126,290	1,096,290	1,066,290	1,036,290	1,006,290	976,290	946,290	916,290
9,600	9,620	1,419,320	1,344,160	1,160,660	1,130,660	1,100,660	1,070,660	1,040,660	1,010,660	980,660	950,660	920,660
9,620	9,640	1,426,140	1,350,950	1,165,030	1,135,030	1,105,030	1,075,030	1,045,030	1,015,030	985,030	955,030	925,030
9,640	9,660	1,432,970	1,357,740	1,169,400	1,139,400	1,109,400	1,079,400	1,049,400	1,019,400	989,400	959,400	929,400
9,660	9,680	1,439,790	1,364,530	1,173,760	1,143,760	1,113,760	1,083,760	1,053,760	1,023,760	993,760	963,760	933,760
9,680	9,700	1,446,620	1,371,320	1,178,130	1,148,130	1,118,130	1,088,130	1,058,130	1,028,130	998,130	968,130	938,130
9,700	9,720	1,453,440	1,378,110	1,182,500	1,152,500	1,122,500	1,092,500	1,062,500	1,032,500	1,002,500	972,500	942,500
9,720	9,740	1,460,270	1,384,900	1,186,870	1,156,870	1,126,870	1,096,870	1,066,870	1,036,870	1,006,870	976,870	946,870

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
9,740	9,760	1,467,090	1,391,690	1,191,240	1,161,240	1,131,240	1,101,240	1,071,240	1,041,240	1,011,240	981,240	951,240
9,760	9,780	1,473,920	1,398,480	1,195,600	1,165,600	1,135,600	1,105,600	1,075,600	1,045,600	1,015,600	985,600	955,600
9,780	9,800	1,480,740	1,405,270	1,199,970	1,169,970	1,139,970	1,109,970	1,079,970	1,049,970	1,019,970	989,970	959,970
9,800	9,820	1,487,570	1,412,060	1,204,340	1,174,340	1,144,340	1,114,340	1,084,340	1,054,340	1,024,340	994,340	964,340
9,820	9,840	1,494,390	1,418,850	1,208,710	1,178,710	1,148,710	1,118,710	1,088,710	1,058,710	1,028,710	998,710	968,710
9,840	9,860	1,501,220	1,425,640	1,213,080	1,183,080	1,153,080	1,123,080	1,093,080	1,063,080	1,033,080	1,003,080	973,080
9,860	9,880	1,508,040	1,432,430	1,217,440	1,187,440	1,157,440	1,127,440	1,097,440	1,067,440	1,037,440	1,007,440	977,440
9,880	9,900	1,514,870	1,439,220	1,221,810	1,191,810	1,161,810	1,131,810	1,101,810	1,071,810	1,041,810	1,011,810	981,810
9,900	9,920	1,521,690	1,446,010	1,226,180	1,196,180	1,166,180	1,136,180	1,106,180	1,076,180	1,046,180	1,016,180	986,180
9,920	9,940	1,528,520	1,452,800	1,230,550	1,200,550	1,170,550	1,140,550	1,110,550	1,080,550	1,050,550	1,020,550	990,550
9,940	9,960	1,535,340	1,459,590	1,234,920	1,204,920	1,174,920	1,144,920	1,114,920	1,084,920	1,054,920	1,024,920	994,920
9,960	9,980	1,542,170	1,466,380	1,239,280	1,209,280	1,179,280	1,149,280	1,119,280	1,089,280	1,059,280	1,029,280	999,280
9,980	10,000	1,548,990	1,473,170	1,243,650	1,213,650	1,183,650	1,153,650	1,123,650	1,093,650	1,063,650	1,033,650	1,003,650
10,000천원		1,552,400	1,476,570	1,245,840	1,215,840	1,185,840	1,155,840	1,125,840	1,095,840	1,065,840	1,035,840	1,005,840
10,000천원 초과 14,000천원 이하		(10,000천원인 경우의 해당 세액) + (10,000천원을 초과하는 금액에 98퍼센트를 곱한 금액의 35퍼센트 상당액)										
14,000천원 초과 28,000천원 이하		(10,000천원인 경우의 해당세액) + (1,372,000원) + (14,000천원을 초과하는 금액에 98퍼센트를 곱한 금액의 38퍼센트 상당액)										
28,000천원 초과 30,000천원 이하		(10,000천원인 경우의 해당세액) + (6,585,600원) + (28,000천원을 초과하는 금액에 98퍼센트를 곱한 금액의 40퍼센트 상당액)										
30,000천원 초과 45,000천원 이하		(10,000천원인 경우의 해당세액) + (7,369,600원) + (30,000천원을 초과하는 금액의 40퍼센트 상당액)										
45,000천원 초과 87,000천원 이하		(10,000천원인 경우의 해당세액) + (13,369,600원) + (45,000천원을 초과하는 금액의 42퍼센트 상당액)										
87,000천원 초과		(10,000천원인 경우의 해당세액) + (31,009,600원) + (87,000천원을 초과하는 금액의 45퍼센트 상당액)										