■ 소득세법 시행령 [별표 3] <개정 2015.2.3.>

연금소득 간이세액표(제189조제2항 관련)

주: 1. 이 간이세액표의 해당세액은 연금소득공제·인적공제 및 표준공제를 반영하여 계산한 금액임.

2. 공제대상 가족수가 7명을 초과하는 경우의 세액은 다음 가목의 금액에서 나목의 금액을 뺀 금액으로 함.

가. 공제대상 가족의 수가 7명인 경우의 세액

나. (공제대상 가족의 수가 6명인 경우의 세액 - 공제대상 가족의 수가 7명인 경우의 세액) × 7명을 초과하는 가족의 수

(70세 이상자가 없는 경우) (단위 : 원)

월환산액(천원)		공제대상 가족수 1	2	3	4	5	6	7
560	565	0	0	0	0	0	0	0
565	570	0	0	0	0	0	0	0
570	575	0	0	0	0	0	0	0
575	580	0	0	0	0	0	0	0
580	585	0	0	0	0	0	0	0
585	590	0	0	0	0	0	0	0
590	595	0	0	0	0	0	0	0
595	600	0	0	0	0	0	0	0
600	605	0	0	0	0	0	0	0
605	610	0	0	0	0	0	0	0
610	615	0	0	0	0	0	0	0
615	620	0	0	0	0	0	0	0
620	625	0	0	0	0	0	0	0
625	630	0	0	0	0	0	0	0
630	635	0	0	0	0	0	0	0
635	640	0	0	0	0	0	0	0
640	645	0	0	0	0	0	0	0
645	650	0	0	0	0	0	0	0
650	655	0	0	0	0	0	0	0
655	660	0	0	0	0	0	0	0
660	665	0	0	0	0	0	0	0
665	670	1,200	0	0	0	0	0	0
670	675	1,440	0	0	0	0	0	0
675	680	1,680	0	0	0	0	0	0
680	685	1,920	0	0	0	0	0	0
685	690	2,160	0	0	0	0	0	0
690	695	2,400	0	0	0	0	0	0
695	700	2,640	0	0	0	0	0	0
700	705	2,880	0	0	0	0	0	0
705	710	3,120	0	0	0	0	0	0
710	715	3,360	0	0	0	0	0	0
715	720	3,600	0	0	0	0	0	0
720	725	3,840	0	0	0	0	0	0
725	730	4,080	0	0	0	0	0	0

730	735	4,320	0	0	0	0	0	0
735	740	4,560	0	0	0	0	0	0
740	745	4,800	0	0	0	0	0	0
745	750	5,040	0	0	0	0	0	0
750	755	5,280	0	0	0	0	0	0
755	760	5,520	0	0	0	0	0	0
760	765	5,760	0	0	0	0	0	0
765	770	6,000	0	0	0	0	0	0
770	775	6,240	0	0	0	0	0	0
775	780	6,480	0	0	0	0	0	0
780	785	6,720	0	0	0	0	0	0
785	790	6,960	0	0	0	0	0	0
790	795	7,200	0	0	0	0	0	0
795	800	7,440	0	0	0	0	0	0
800	805	7,680	0	0	0	0	0	0
805	810	7,920	0	0	0	0	0	0
810	815	8,160	0	0	0	0	0	0
815	820	8,400	0	0	0	0	0	0
820	825	8,640	1,140	0	0	0	0	0
825	830	8,880	1,380	0	0	0	0	0
830	835	9,120	1,620	0	0	0	0	0
835	840	9,360	1,860	0	0	0	0	0
840	845	9,600	2,100	0	0	0	0	0
845	850	9,840	2,340	0	0	0	0	0
850	855	10,080	2,580	0	0	0	0	0
855	860	10,320	2,820	0	0	0	0	0
860	865	10,560	3,060	0	0	0	0	0
865	870	10,800	3,300	0	0	0	0	0
870	875	11,040	3,540	0	0	0	0	0
875	880	11,280	3,780	0	0	0	0	0
880	885	11,520	4,020	0	0	0	0	0
885	890	11,760	4,260	0	0	0	0	0
890	895	12,000	4,500	0	0	0	0	0
895	900	12,240	4,740	0	0	0	0	0
900	905	12,480	4,980	0	0	0	0	0
905	910	12,720	5,220	0	0	0	0	0
910	915	12,960	5,460	0	0	0	0	0
915	920	13,200	5,700	0	0	0	0	0
920	925	13,440	5,940	0	0	0	0	0
925	930	13,680	6,180	0	0	0	0	0
930	935	13,920	6,420	0	0	0	0	0
935	940	14,160	6,660	0	0	0	0	0
940	945	14,400	6,900	0	0	0	0	0
945	950	14,640	7,140	0	0	0	0	0
950	955	14,880	7,380	0	0	0	0	0
955	960	15,120	7,620	0	0	0	0	0
960	965	15,360	7,860	0	0	0	0	0
965	970	15,600	8,100	0	0	0	0	0
970	975	15,840	8,340	0	0	0	0	0
975	980	16,080	8,580	1,080	0	0	0	0
980	985	16,320	8,820	1,320	0	0	0	0
985	990	16,560	9,060	1,560	0	0	0	0
990	995	16,800	9,300	1,800	0	0	0	0
995	1,000	17,040	9,540	2,040	0	0	0	0

1,000	1,010	17,400	9,900	2,400	0	0	0	0
1,010	1,020	17,880	10,380	2,880	0	0	0	0
1,020	1,030	18,360	10,860	3,360	0	0	0	0
1,030	1,040	18,840	11,340	3,840	0	0	0	0
1,040	1,050	19,320	11,820	4,320	0	0	0	0
1,050	1,060	19,800	12,300	4,800	0	0	0	0
1,060	1,070	20,280	12,780	5,280	0	0	0	0
1,070	1,080	20,760	13,260	5,760	0	0	0	0
1,080	1,090	21,240	13,740	6,240	0	0	0	0
1,090	1,100	21,720	14,220	6,720	0	0	0	0
1,100	1,110	22,200	14,700	7,200	0	0	0	0
1,110	1,120	22,680	15,180	7,680	0	0	0	0
1,120	1,130	23,160	15,660	8,160	0	0	0	0
1,130	1,140	23,640	16,140	8,640	1,140	0	0	0
1,140	1,150	24,120	16,620	9,120	1,620	0	0	0
1,150	1,160	24,600	17,100	9,600	2,100	0	0	0
1,160	1,170	25,080	17,580	10,080	2,580	0	0	0
1,170	1,180	25,610	18,110	10,610	3,110	0	0	0
1,180	1,190	26,150	18,650	11,150	3,650	0	0	0
1,190	1,200	26,690	19,190	11,690	4,190	0	0	0
1,200	1,210	27,230	19,730	12,230	4,730	0	0	0
1,210	1,220	27,770	20,270	12,770	5,270	0	0	0
1,220	1,230	28,310	20,810	13,310	5,810	0	0	0
1,230	1,240	28,850	21,350	13,850	6,350	0	0	0
1,240	1,250	29,390	21,890	14,390	6,890	0	0	0
1,250	1,260	29,930	22,430	14,930	7,430	0	0	0
1,260	1,270	30,470	22,970	15,470	7,970	0	0	0
1,270	1,280	31,010	23,510	16,010	8,510	1,010	0	0
1,280	1,290	31,550	24,050	16,550	9,050	1,550	0	0
1,290	1,300	32,090	24,590	17,090	9,590	2,090	0	0
1,300	1,310	32,630	25,130	17,630	10,130	2,630	0	0
1,310	1,320	33,170	25,670	18,170	10,670	3,170	0	0
1,320	1,330	33,710	26,210	18,710	11,210	3,710	0	0
1,330	1,340	34,250	26,750	19,250	11,750	4,250	0	0
1,340	1,350	34,790	27,290	19,790	12,290	4,790	0	0
1,350	1,360	35,330	27,830	20,330	12,830	5,330	0	0
1,360	1,370	35,870	28,370	20,870	13,370	5,870	0	0
1,370	1,380	36,410	28,910	21,410	13,910	6,410	0	0
1,380	1,390	36,950	29,450	21,950	14,450	6,950	0	0
1,390	1,400	37,490	29,990	22,490	14,990	7,490	0	0
1,400	1,410	38,030	30,530	23,030	15,530	8,030	0	0
1,410	1,420	38,570	31,070	23,570	16,070	8,570	1,070	0
1,420	1,430	39,110	31,610	24,110	16,610	9,110	1,610	0
1,430	1,440	39,650	32,150	24,650	17,150	9,650	2,150	0
1,440	1,450	40,190	32,690	25,190	17,690	10,190	2,690	0
1,450	1,460	40,730	33,230	25,730	18,230	10,730	3,230	0
1,460	1,470	41,270	33,770	26,270	18,770	11,270	3,770	0
1,470	1,480	41,810	34,310	26,810	19,310	11,810	4,310	0
1,480	1,490	42,350	34,850	27,350	19,850	12,350	4,850	0
1,490	1,500	42,890	35,390	27,890	20,390	12,890	5,390	0
1,500	1,510	43,430	35,930	28,430	20,930	13,430	5,930	0
1,510	1,520	43,970	36,470	28,970	21,470	13,970	6,470	0
1,520	1,530	44,510	37,010	29,510	22,010	14,510	7,010	0
1,530	1,540	45,050	37,550	30,050	22,550	15,050	7,550	0

1,540	1,550	45,590	38,090	30,590	23,090	15,590	8,090	0
1,550	1,560	46,130	38,630	31,130	23,630	16,130	8,630	1,130
1,560	1,570	46,670	39,170	31,670	24,170	16,670	9,170	1,670
1,570	1,580	47,210	39,710	32,210	24,710	17,210	9,710	2,210
1,580	1,590	47,750	40,250	32,750	25,250	17,750	10,250	2,750
1,590	1,600	48,290	40,790	33,290	25,790	18,290	10,790	3,290
1,600	1,610	48,830	41,330	33,830	26,330	18,830	11,330	3,830
1,610	1,620	49,370	41,870	34,370	26,870	19,370	11,870	4,370
1,620	1,630	49,910	42,410	34,910	27,410	19,910	12,410	4,910
1,630	1,640	50,450	42,950	35,450	27,950	20,450	12,950	5,450
1,640	1,650	50,990	43,490	35,990	28,490	20,990	13,490	5,990
1,650	1,660	51,530	44,030	36,530	29,030	21,530	14,030	6,530
1,660	1,670	52,070	44,570	37,070	29,570	22,070	14,570	7,070
1,670	1,680	52,610	45,110	37,610	30,110	22,610	15,110	7,610
1,680	1,690	53,150	45,650	38,150	30,650	23,150	15,650	8,150
1,690	1,700	53,690	46,190	38,690	31,190	23,690	16,190	8,690
1,700	1,710	54,340	46,730	39,230	31,730	24,230	16,730	9,230
1,710	1,720	55,690	47,270	39,770	32,270	24,770	17,270	9,770
1,720	1,730	57,040	47,810	40,310	32,810	25,310	17,810	10,310
1,730	1,740	58,390	48,350	40,850	33,350	25,850	18,350	10,850
1,740	1,750	59,740	48,890	41,390	33,890	26,390	18,890	11,390
1,750	1,760	61,090	49,430	41,930	34,430	26,930	19,430	11,930
1,760	1,770	62,440	49,970	42,470	34,970	27,470	19,970	12,470
1,770	1,780	63,790	50,510	43,010	35,510	28,010	20,510	13,010
1,780	1,790	65,140	51,050	43,550	36,050	28,550	21,050	13,550
1,790	1,800	66,490	51,590	44,090	36,590	29,090	21,590	14,090
1,800	1,810	67,840	52,130	44,630	37,130	29,630	22,130	14,630
1,810	1,820	69,190	52,670	45,170	37,670	30,170	22,670	15,170
1,820	1,830	70,540	53,210	45,710	38,210	30,710	23,210	15,710
1,830	1,840	71,890	53,750	46,250	38,750	31,250	23,750	16,250
1,840	1,850	73,240	54,490	46,790	39,290	31,790	24,290	16,790
1,850	1,860	74,590	55,840	47,330	39,830	32,330	24,830	17,330
1,860	1,870	75,940	57,190	47,870	40,370	32,870	25,370	17,870
1,870	1,880	77,290	58,540	48,410	40,910	33,410	25,910	18,410
1,880	1,890	78,640	59,890	48,950	41,450	33,950	26,450	18,950
1,890	1,900	79,990	61,240	49,490	41,990	34,490	26,990	19,490
1,900	1,910	81,340	62,590	50,030	42,530	35,030	27,530	20,030
1,910	1,920	82,690	63,940	50,570	43,070	35,570	28,070	20,570
1,920	1,930	84,040	65,290	51,110	43,610	36,110	28,610	21,110
1,930	1,940	85,390	66,640	51,650	44,150	36,650	29,150	21,650
1,940	1,950	86,740	67,990	52,190	44,690	37,190	29,690	22,190
1,950	1,960	88,090	69,340	52,730	45,230	37,730	30,230	22,730
1,960	1,970	89,440	70,690	53,270	45,770	38,270	30,770	23,270
1,970	1,980	90,790	72,040	53,810	46,310	38,810	31,310	23,810
1,980	1,990	92,140	73,390	54,640	46,850	39,350	31,850	24,350
1,990	2,000	93,490	74,740	55,990	47,390	39,890	32,390	24,890
2,000	2,020	95,510	76,760	58,010	48,200	40,700	33,200	25,700
2,020	2,040	98,210	79,460	60,710	49,280	41,780	34,280	26,780
2,040	2,060	100,910	82,160	63,410	50,360	42,860	35,360	27,860
2,060	2,080	103,610	84,860	66,110	51,440	43,940	36,440	28,940
2,080	2,100	106,310	87,560	68,810	52,520	45,020	37,520	30,020
2,100	2,120	109,010	90,260	71,510	53,600	46,100	38,600	31,100
2,120	2,140	111,710	92,960	74,210	55,460	47,180	39,680	32,180
2,140	2,160	114,410	95,660	76,910	58,160	48,260	40,760	33,260

2,160	2,180	117,110	98,360	79,610	60,860	49,340	41,840	34,340
2,180	2,200	119,810	101,060	82,310	63,560	50,420	42,920	35,420
2,200	2,220	122,510	103,760	85,010	66,260	51,500	44,000	36,500
2,220	2,240	125,210	106,460	87,710	68,960	52,580	45,080	37,580
2,240	2,260	127,910	109,160	90,410	71,660	53,660	46,160	38,660
2,260	2,280	130,610	111,860	93,110	74,360	55,610	47,240	39,740
2,280	2,300	133,310	114,560	95,810	77,060	58,310	48,320	40,820
2,300	2,320	136,010	117,260	98,510	79,760	61,010	49,400	41,900
2,320	2,340	138,710	119,960	101,210	82,460	63,710	50,480	42,980
2,340	2,360	141,410	122,660	103,910	85,160	66,410	51,560	44,060
2,360	2,380	144,110	125,360	106,610	87,860	69,110	52,640	45,140
2,380	2,400	146,810	128,060	109,310	90,560	71,810	53,720	46,220
2,400	2,420	149,510	130,760	112,010	93,260	74,510	55,760	47,300
2,420	2,440	152,210	133,460	114,710	95,960	77,210	58,460	48,380
2,440	2,460	154,910	136,160	117,410	98,660	79,910	61,160	49,460
2,460	2,480	157,610	138,860	120,110	101,360	82,610	63,860	50,540
2,480	2,500	160,310	141,560	122,810	104,060	85,310	66,560	51,620
2,500	2,520	163,010	144,260	125,510	106,760	88,010	69,260	52,700
2,520	2,540	165,710	146,960	128,210	109,460	90,710	71,960	53,780
2,540	2,560	168,410	149,660	130,910	112,160	93,410	74,660	55,910
2,560	2,580	171,110	152,360	133,610	114,860	96,110	77,360	58,610
2,580	2,600	173,810	155,060	136,310	117,560	98,810	80,060	61,310
2,600	2,620	176,510	157,760	139,010	120,260	101,510	82,760	64,010
2,620	2,640	179,210	160,460	141,710	122,960	104,210	85,460	66,710
2,640	2,660	181,910	163,160	144,410	125,660	106,910	88,160	69,410
2,660	2,680	184,610	165,860	147,110	128,360	109,610	90,860	72,110
2,680	2,700	187,310	168,560	149,810	131,060	112,310	93,560	74,810
2,700	2,720	190,010	171,260	152,510	133,760	115,010	96,260	77,510
2,720	2,740	192,710	173,960	155,210	136,460	117,710	98,960	80,210
2,740	2,760	195,410	176,660	157,910	139,160	120,410	101,660	82,910
2,760	2,780	198,110	179,360	160,610	141,860	123,110	104,360	85,610
2,780	2,800	200,810	182,060	163,310	144,560	125,810	107,060	88,310
2,800	2,820	203,510	184,760	166,010	147,260	128,510	109,760	91,010
2,820	2,840	206,210	187,460	168,710	149,960	131,210	112,460	93,710
2,840	2,860	208,910	190,160	171,410	152,660	133,910	115,160	96,410
2,860	2,880	211,610	192,860	174,110	155,360	136,610	117,860	99,110
2,880	2,900	214,310	195,560	176,810	158,060	139,310	120,560	101,810
2,900	2,920	217,010	198,260	179,510	160,760	142,010	123,260	104,510
2,920	2,940	219,710	200,960	182,210	163,460	144,710	125,960	107,210
2,940	2,960	222,410	203,660	184,910	166,160	147,410	128,660	109,910
2,960	2,980	225,110	206,360	187,610	168,860	150,110	131,360	112,610
2,980	3,000	227,810	209,060	190,310	171,560	152,810	134,060	115,310
3,000	3,020	230,510	211,760	193,010	174,260	155,510	136,760	118,010
3,020	3,040	233,210	214,460	195,710	176,960	158,210	139,460	120,710
3,040	3,060	235,910	217,160	198,410	179,660	160,910	142,160	123,410
3,060	3,080	238,610	219,860	201,110	182,360	163,610	144,860	126,110
3,080	3,100	241,310	222,560	203,810	185,060	166,310	147,560	128,810
3,100	3,120	244,010	225,260	206,510	187,760	169,010	150,260	131,510
3,120	3,140	246,710	227,960	209,210	190,460	171,710	152,960	134,210
3,140	3,160	249,410	230,660	211,910	193,160	174,410	155,660	136,910
3,160	3,180	252,110	233,360	214,610	195,860	177,110	158,360	139,610
3,180	3,200	254,810	236,060	217,310	198,560	179,810	161,060	142,310
3,200	3,220	257,510	238,760	220,010	201,260	182,510	163,760	145,010
3,220	3,240	260,210	241,460	222,710	203,960	185,210	166,460	147,710

3,240	3,260	262,910	244,160	225,410	206,660	187,910	169,160	150,410
3,260	3,280	265,610	246,860	228,110	209,360	190,610	171,860	153,110
3,280	3,300	268,310	249,560	230,810	212,060	193,310	174,560	155,810
3,300	3,320	271,010	252,260	233,510	214,760	196,010	177,260	158,510
3,320	3,340	273,710	254,960	236,210	217,460	198,710	179,960	161,210
3,340	3,360	276,410	257,660	238,910	220,160	201,410	182,660	163,910
3,360	3,380	279,110	260,360	241,610	222,860	204,110	185,360	166,610
3,380	3,400	281,810	263,060	244,310	225,560	206,810	188,060	169,310
3,400	3,420	284,510	265,760	247,010	228,260	209,510	190,760	172,010
3,420	3,440	287,410	268,660	249,910	231,160	212,410	193,660	174,910
3,440	3,460	290,410	271,660	252,910	234,160	215,410	196,660	177,910
3,460	3,480	293,410	274,660	255,910	237,160	218,410	199,660	180,910
3,480	3,500	296,410	277,660	258,910	240,160	221,410	202,660	183,910
3,500	3,520	299,410	280,660	261,910	243,160	224,410	205,660	186,910
3,520	3,540	302,410	283,660	264,910	246,160	227,410	208,660	189,910
3,540	3,560	305,410	286,660	267,910	249,160	230,410	211,660	192,910
3,560	3,580	308,410	289,660	270,910	252,160	233,410	214,660	195,910
3,580	3,600	311,410	292,660	273,910	255,160	236,410	217,660	198,910
3,600	3,620	314,410	295,660	276,910	258,160	239,410	220,660	201,910
3,620	3,640	317,410	298,660	279,910	261,160	242,410	223,660	204,910
3,640	3,660	320,410	301,660	282,910	264,160	245,410	226,660	207,910
3,660	3,680	323,410	304,660	285,910	267,160	248,410	229,660	210,910
3,680	3,700	326,410	307,660	288,910	270,160	251,410	232,660	213,910
3,700	3,720	329,410	310,660	291,910	273,160	254,410	235,660	216,910
3,720	3,740	332,410	313,660	294,910	276,160	257,410	238,660	219,910
3,740	3,760	335,410	316,660	297,910	279,160	260,410	241,660	222,910
3,760	3,780	338,410	319,660	300,910	282,160	263,410	244,660	225,910
3,780	3,800	341,410	322,660	303,910	285,160	266,410	247,660	228,910
3,800	3,820	344,410	325,660	306,910	288,160	269,410	250,660	231,910
3,820	3,840	347,410	328,660	309,910	291,160	272,410	253,660	234,910
3,840	3,860	350,410	331,660	312,910	294,160	275,410	256,660	237,910
3,860	3,880	353,410	334,660	315,910	297,160	278,410	259,660	240,910
3,880	3,900	356,410	337,660	318,910	300,160	281,410	262,660	243,910
3,900	3,920	359,410	340,660	321,910	303,160	284,410	265,660	246,910
3,920	3,940	362,410	343,660	324,910	306,160	287,410	268,660	249,910
3,940	3,960	365,410	346,660	327,910	309,160	290,410	271,660	252,910
3,960	3,980	368,410	349,660	330,910	312,160	293,410	274,660	255,910
3,980	4,000	371,410	352,660	333,910	315,160	296,410	277,660	258,910
4,000이상		372,910	354,160	335,410	316,660	297,910	279,160	260,410

(70세 이상자가 1명인 경우)

(단위 : 원)

공제대상 가족수 / 월환산액(천원)		1	2	3	4	5	6	7
670	675	0	0	0	0	0	0	0
675	680	0	0	0	0	0	0	0
680	685	0	0	0	0	0	0	0
685	690	0	0	0	0	0	0	0
690	695	0	0	0	0	0	0	0
695	700	0	0	0	0	0	0	0
700	705	0	0	0	0	0	0	0
705	710	0	0	0	0	0	0	0
710	715	0	0	0	0	0	0	0

715	720	0	0	0	0	0	0	0
720	725	0	0	0	0	0	0	0
725	730	0	0	0	0	0	0	0
730	735	0	0	0	0	0	0	0
735	740	0	0	0	0	0	0	0
740	745	0	0	0	0	0	0	0
745	750	0	0	0	0	0	0	0
750	755	0	0	0	0	0	0	0
755	760	0	0	0	0	0	0	0
760	765	0	0	0	0	0	0	0
765	770	1,000	0	0	0	0	0	0
770	775	1,240	0	0	0	0	0	0
775	780	1,480	0	0	0	0	0	0
780	785	1,720	0	0	0	0	0	0
785	790	1,960	0	0	0	0	0	0
790	795	2,200	0	0	0	0	0	0
795	800	2,440	0	0	0	0	0	0
800	805	2,680	0	0	0	0	0	0
805	810	2,920	0	0	0	0	0	0
810	815	3,160	0	0	0	0	0	0
815	820	3,400	0	0	0	0	0	0
820	825	3,640	0	0	0	0	0	0
825	830	3,880	0	0	0	0	0	0
830	835	4,120	0	0	0	0	0	0
835	840	4,360	0	0	0	0	0	0
840	845	4,600	0	0	0	0	0	0
845	850	4,840	0	0	0	0	0	0
850	855	5,080	0	0	0	0	0	0
855	860	5,320	0	0	0	0	0	0
860	865	5,560	0	0	0	0	0	0
865	870	5,800	0	0	0	0	0	0
870	875	6,040	0	0	0	0	0	0
875	880	6,280	0	0	0	0	0	0
880	885	6,520	0	0	0	0	0	0
885	890	6,760	0	0	0	0	0	0
890	895	7,000	0	0	0	0	0	0
895	900	7,240	0	0	0	0	0	0
900	905	7,480	0	0	0	0	0	0
905	910	7,720	0	0	0	0	0	0
910	915	7,960	0	0	0	0	0	0
915	920	8,200	0	0	0	0	0	0
920	925	8,440	0	0	0	0	0	0
925	930	8,680	1,180	0	0	0	0	0
930	935	8,920	1,420	0	0	0	0	0
935	940	9,160	1,660	0	0	0	0	0
940	945	9,400	1,900	0	0	0	0	0
945	950	9,640	2,140	0	0	0	0	0
950	955	9,880	2,380	0	0	0	0	0
955	960	10,120	2,620	0	0	0	0	0
960	965	10,360	2,860	0	0	0	0	0
965	970	10,600	3,100	0	0	0	0	0
970	975	10,840	3,340	0	0	0	0	0
975	980	11,080	3,580	0	0	0	0	0
980	985	11,320	3,820	0	0	0	0	0

985	990	11,560	4,060	0	0	0	0	0
990	995	11,800	4,300	0	0	0	0	0
995	1,000	12,040	4,540	0	0	0	0	0
1,000	1,010	12,400	4,900	0	0	0	0	0
1,010	1,020	12,880	5,380	0	0	0	0	0
1,020	1,030	13,360	5,860	0	0	0	0	0
1,030	1,040	13,840	6,340	0	0	0	0	0
1,040	1,050	14,320	6,820	0	0	0	0	0
1,050	1,060	14,800	7,300	0	0	0	0	0
1,060	1,070	15,280	7,780	0	0	0	0	0
1,070	1,080	15,760	8,260	0	0	0	0	0
1,080	1,090	16,240	8,740	1,240	0	0	0	0
1,090	1,100	16,720	9,220	1,720	0	0	0	0
1,100	1,110	17,200	9,700	2,200	0	0	0	0
1,110	1,120	17,680	10,180	2,680	0	0	0	0
1,120	1,130	18,160	10,660	3,160	0	0	0	0
1,130	1,140	18,640	11,140	3,640	0	0	0	0
1,140	1,150	19,120	11,620	4,120	0	0	0	0
1,150	1,160	19,600	12,100	4,600	0	0	0	0
1,160	1,170	20,080	12,580	5,080	0	0	0	0
1,170	1,180	20,610	13,110	5,610	0	0	0	0
1,180	1,190	21,150	13,650	6,150	0	0	0	0
1,190	1,200	21,690	14,190	6,690	0	0	0	0
1,200	1,210	22,230	14,730	7,230	0	0	0	0
1,210	1,220	22,770	15,270	7,770	0	0	0	0
1,220	1,230	23,310	15,810	8,310	0	0	0	0
1,230	1,240	23,850	16,350	8,850	1,350	0	0	0
1,240	1,250	24,390	16,890	9,390	1,890	0	0	0
1,250	1,260	24,930	17,430	9,930	2,430	0	0	0
1,260	1,270	25,470	17,970	10,470	2,970	0	0	0
1,270	1,280	26,010	18,510	11,010	3,510	0	0	0
1,280	1,290	26,550	19,050	11,550	4,050	0	0	0
1,290	1,300	27,090	19,590	12,090	4,590	0	0	0
1,300	1,310	27,630	20,130	12,630	5,130	0	0	0
1,310	1,320	28,170	20,670	13,170	5,670	0	0	0
1,320	1,330	28,710	21,210	13,710	6,210	0	0	0
1,330	1,340	29,250	21,750	14,250	6,750	0	0	0
1,340	1,350	29,790	22,290	14,790	7,290	0	0	0
1,350	1,360	30,330	22,830	15,330	7,830	0	0	0
1,360	1,370	30,870	23,370	15,870	8,370	0	0	0
1,370	1,380	31,410	23,910	16,410	8,910	1,410	0	0
1,380	1,390	31,950	24,450	16,950	9,450	1,950	0	0
1,390	1,400	32,490	24,990	17,490	9,990	2,490	0	0
1,400	1,410	33,030	25,530	18,030	10,530	3,030	0	0
1,410	1,420	33,570	26,070	18,570	11,070	3,570	0	0
1,420	1,430	34,110	26,610	19,110	11,610	4,110	0	0
1,430	1,440	34,650	27,150	19,650	12,150	4,650	0	0
1,440	1,450	35,190	27,690	20,190	12,690	5,190	0	0
1,450	1,460	35,730	28,230	20,730	13,230	5,730	0	0
1,460	1,470	36,270	28,770	21,270	13,770	6,270	0	0
1,470	1,480	36,810	29,310	21,810	14,310	6,810	0	0
1,480	1,490	37,350	29,850	22,350	14,850	7,350	0	0
1,490	1,500	37,890	30,390	22,890	15,390	7,890	0	0
1,500	1,510	38,430	30,930	23,430	15,930	8,430	0	0

1,510	1,520	38,970	31,470	23,970	16,470	8,970	1,470	0
1,520	1,530	39,510	32,010	24,510	17,010	9,510	2,010	0
1,530	1,540	40,050	32,550	25,050	17,550	10,050	2,550	0
1,540	1,550	40,590	33,090	25,590	18,090	10,590	3,090	0
1,550	1,560	41,130	33,630	26,130	18,630	11,130	3,630	0
1,560	1,570	41,670	34,170	26,670	19,170	11,670	4,170	0
1,570	1,580	42,210	34,710	27,210	19,710	12,210	4,710	0
1,580	1,590	42,750	35,250	27,750	20,250	12,750	5,250	0
1,590	1,600	43,290	35,790	28,290	20,790	13,290	5,790	0
1,600	1,610	43,830	36,330	28,830	21,330	13,830	6,330	0
1,610	1,620	44,370	36,870	29,370	21,870	14,370	6,870	0
1,620	1,630	44,910	37,410	29,910	22,410	14,910	7,410	0
1,630	1,640	45,450	37,950	30,450	22,950	15,450	7,950	0
1,640	1,650	45,990	38,490	30,990	23,490	15,990	8,490	0
1,650	1,660	46,530	39,030	31,530	24,030	16,530	9,030	1,530
1,660	1,670	47,070	39,570	32,070	24,570	17,070	9,570	2,070
1,670	1,680	47,610	40,110	32,610	25,110	17,610	10,110	2,610
1,680	1,690	48,150	40,650	33,150	25,650	18,150	10,650	3,150
1,690	1,700	48,690	41,190	33,690	26,190	18,690	11,190	3,690
1,700	1,710	49,230	41,730	34,230	26,730	19,230	11,730	4,230
1,710	1,720	49,770	42,270	34,770	27,270	19,770	12,270	4,770
1,720	1,730	50,310	42,810	35,310	27,810	20,310	12,810	5,310
1,730	1,740	50,850	43,350	35,850	28,350	20,850	13,350	5,850
1,740	1,750	51,390	43,890	36,390	28,890	21,390	13,890	6,390
1,750	1,760	51,930	44,430	36,930	29,430	21,930	14,430	6,930
1,760	1,770	52,470	44,970	37,470	29,970	22,470	14,970	7,470
1,770	1,780	53,010	45,510	38,010	30,510	23,010	15,510	8,010
1,780	1,790	53,550	46,050	38,550	31,050	23,550	16,050	8,550
1,790	1,800	54,090	46,590	39,090	31,590	24,090	16,590	9,090
1,800	1,810	55,340	47,130	39,630	32,130	24,630	17,130	9,630
1,810	1,820	56,690	47,670	40,170	32,670	25,170	17,670	10,170
1,820	1,830	58,040	48,210	40,710	33,210	25,710	18,210	10,710
1,830	1,840	59,390	48,750	41,250	33,750	26,250	18,750	11,250
1,840	1,850	60,740	49,290	41,790	34,290	26,790	19,290	11,790
1,850	1,860	62,090	49,830	42,330	34,830	27,330	19,830	12,330
1,860	1,870	63,440	50,370	42,870	35,370	27,870	20,370	12,870
1,870	1,880	64,790	50,910	43,410	35,910	28,410	20,910	13,410
1,880	1,890	66,140	51,450	43,950	36,450	28,950	21,450	13,950
1,890	1,900	67,490	51,990	44,490	36,990	29,490	21,990	14,490
1,900	1,910	68,840	52,530	45,030	37,530	30,030	22,530	15,030
1,910	1,920	70,190	53,070	45,570	38,070	30,570	23,070	15,570
1,920	1,930	71,540	53,610	46,110	38,610	31,110	23,610	16,110
1,930	1,940	72,890	54,150	46,650	39,150	31,650	24,150	16,650
1,940	1,950	74,240	55,490	47,190	39,690	32,190	24,690	17,190
1,950	1,960	75,590	56,840	47,730	40,230	32,730	25,230	17,730
1,960	1,970	76,940	58,190	48,270	40,770	33,270	25,770	18,270
1,970	1,980	78,290	59,540	48,810	41,310	33,810	26,310	18,810
1,980	1,990	79,640	60,890	49,350	41,850	34,350	26,850	19,350
1,990	2,000	80,990	62,240	49,890	42,390	34,890	27,390	19,890
2,000	2,020	83,010	64,260	50,700	43,200	35,700	28,200	20,700
2,020	2,040	85,710	66,960	51,780	44,280	36,780	29,280	21,780
2,040	2,060	88,410	69,660	52,860	45,360	37,860	30,360	22,860
2,060	2,080	91,110	72,360	53,940	46,440	38,940	31,440	23,940
2,080	2,100	93,810	75,060	56,310	47,520	40,020	32,520	25,020

2,100	2,120	96,510	77,760	59,010	48,600	41,100	33,600	26,100
2,120	2,140	99,210	80,460	61,710	49,680	42,180	34,680	27,180
2,140	2,160	101,910	83,160	64,410	50,760	43,260	35,760	28,260
2,160	2,180	104,610	85,860	67,110	51,840	44,340	36,840	29,340
2,180	2,200	107,310	88,560	69,810	52,920	45,420	37,920	30,420
2,200	2,220	110,010	91,260	72,510	54,000	46,500	39,000	31,500
2,220	2,240	112,710	93,960	75,210	56,460	47,580	40,080	32,580
2,240	2,260	115,410	96,660	77,910	59,160	48,660	41,160	33,660
2,260	2,280	118,110	99,360	80,610	61,860	49,740	42,240	34,740
2,280	2,300	120,810	102,060	83,310	64,560	50,820	43,320	35,820
2,300	2,320	123,510	104,760	86,010	67,260	51,900	44,400	36,900
2,320	2,340	126,210	107,460	88,710	69,960	52,980	45,480	37,980
2,340	2,360	128,910	110,160	91,410	72,660	54,060	46,560	39,060
2,360	2,380	131,610	112,860	94,110	75,360	56,610	47,640	40,140
2,380	2,400	134,310	115,560	96,810	78,060	59,310	48,720	41,220
2,400	2,420	137,010	118,260	99,510	80,760	62,010	49,800	42,300
2,420	2,440	139,710	120,960	102,210	83,460	64,710	50,880	43,380
2,440	2,460	142,410	123,660	104,910	86,160	67,410	51,960	44,460
2,460	2,480	145,110	126,360	107,610	88,860	70,110	53,040	45,540
2,480	2,500	147,810	129,060	110,310	91,560	72,810	54,120	46,620
2,500	2,520	150,510	131,760	113,010	94,260	75,510	56,760	47,700
2,520	2,540	153,210	134,460	115,710	96,960	78,210	59,460	48,780
2,540	2,560	155,910	137,160	118,410	99,660	80,910	62,160	49,860
2,560	2,580	158,610	139,860	121,110	102,360	83,610	64,860	50,940
2,580	2,600	161,310	142,560	123,810	105,060	86,310	67,560	52,020
2,600	2,620	164,010	145,260	126,510	107,760	89,010	70,260	53,100
2,620	2,640	166,710	147,960	129,210	110,460	91,710	72,960	54,210
2,640	2,660	169,410	150,660	131,910	113,160	94,410	75,660	56,910
2,660	2,680	172,110	153,360	134,610	115,860	97,110	78,360	59,610
2,680	2,700	174,810	156,060	137,310	118,560	99,810	81,060	62,310
2,700	2,720	177,510	158,760	140,010	121,260	102,510	83,760	65,010
2,720	2,740	180,210	161,460	142,710	123,960	105,210	86,460	67,710
2,740	2,760	182,910	164,160	145,410	126,660	107,910	89,160	70,410
2,760	2,780	185,610	166,860	148,110	129,360	110,610	91,860	73,110
2,780	2,800	188,310	169,560	150,810	132,060	113,310	94,560	75,810
2,800	2,820	191,010	172,260	153,510	134,760	116,010	97,260	78,510
2,820	2,840	193,710	174,960	156,210	137,460	118,710	99,960	81,210
2,840	2,860	196,410	177,660	158,910	140,160	121,410	102,660	83,910
2,860	2,880	199,110	180,360	161,610	142,860	124,110	105,360	86,610
2,880	2,900	201,810	183,060	164,310	145,560	126,810	108,060	89,310
2,900	2,920	204,510	185,760	167,010	148,260	129,510	110,760	92,010
2,920	2,940	207,210	188,460	169,710	150,960	132,210	113,460	94,710
2,940	2,960	209,910	191,160	172,410	153,660	134,910	116,160	97,410
2,960	2,980	212,610	193,860	175,110	156,360	137,610	118,860	100,110
2,980	3,000	215,310	196,560	177,810	159,060	140,310	121,560	102,810
3,000	3,020	218,010	199,260	180,510	161,760	143,010	124,260	105,510
3,020	3,040	220,710	201,960	183,210	164,460	145,710	126,960	108,210
3,040	3,060	223,410	204,660	185,910	167,160	148,410	129,660	110,910
3,060	3,080	226,110	207,360	188,610	169,860	151,110	132,360	113,610
3,080	3,100	228,810	210,060	191,310	172,560	153,810	135,060	116,310
3,100	3,120	231,510	212,760	194,010	175,260	156,510	137,760	119,010
3,120	3,140	234,210	215,460	196,710	177,960	159,210	140,460	121,710
3,140	3,160	236,910	218,160	199,410	180,660	161,910	143,160	124,410
3,160	3,180	239,610	220,860	202,110	183,360	164,610	145,860	127,110

3,180	3,200	242,310	223,560	204,810	186,060	167,310	148,560	129,810
3,200	3,220	245,010	226,260	207,510	188,760	170,010	151,260	132,510
3,220	3,240	247,710	228,960	210,210	191,460	172,710	153,960	135,210
3,240	3,260	250,410	231,660	212,910	194,160	175,410	156,660	137,910
3,260	3,280	253,110	234,360	215,610	196,860	178,110	159,360	140,610
3,280	3,300	255,810	237,060	218,310	199,560	180,810	162,060	143,310
3,300	3,320	258,510	239,760	221,010	202,260	183,510	164,760	146,010
3,320	3,340	261,210	242,460	223,710	204,960	186,210	167,460	148,710
3,340	3,360	263,910	245,160	226,410	207,660	188,910	170,160	151,410
3,360	3,380	266,610	247,860	229,110	210,360	191,610	172,860	154,110
3,380	3,400	269,310	250,560	231,810	213,060	194,310	175,560	156,810
3,400	3,420	272,010	253,260	234,510	215,760	197,010	178,260	159,510
3,420	3,440	274,910	256,160	237,410	218,660	199,910	181,160	162,410
3,440	3,460	277,910	259,160	240,410	221,660	202,910	184,160	165,410
3,460	3,480	280,910	262,160	243,410	224,660	205,910	187,160	168,410
3,480	3,500	283,910	265,160	246,410	227,660	208,910	190,160	171,410
3,500	3,520	286,910	268,160	249,410	230,660	211,910	193,160	174,410
3,520	3,540	289,910	271,160	252,410	233,660	214,910	196,160	177,410
3,540	3,560	292,910	274,160	255,410	236,660	217,910	199,160	180,410
3,560	3,580	295,910	277,160	258,410	239,660	220,910	202,160	183,410
3,580	3,600	298,910	280,160	261,410	242,660	223,910	205,160	186,410
3,600	3,620	301,910	283,160	264,410	245,660	226,910	208,160	189,410
3,620	3,640	304,910	286,160	267,410	248,660	229,910	211,160	192,410
3,640	3,660	307,910	289,160	270,410	251,660	232,910	214,160	195,410
3,660	3,680	310,910	292,160	273,410	254,660	235,910	217,160	198,410
3,680	3,700	313,910	295,160	276,410	257,660	238,910	220,160	201,410
3,700	3,720	316,910	298,160	279,410	260,660	241,910	223,160	204,410
3,720	3,740	319,910	301,160	282,410	263,660	244,910	226,160	207,410
3,740	3,760	322,910	304,160	285,410	266,660	247,910	229,160	210,410
3,760	3,780	325,910	307,160	288,410	269,660	250,910	232,160	213,410
3,780	3,800	328,910	310,160	291,410	272,660	253,910	235,160	216,410
3,800	3,820	331,910	313,160	294,410	275,660	256,910	238,160	219,410
3,820	3,840	334,910	316,160	297,410	278,660	259,910	241,160	222,410
3,840	3,860	337,910	319,160	300,410	281,660	262,910	244,160	225,410
3,860	3,880	340,910	322,160	303,410	284,660	265,910	247,160	228,410
3,880	3,900	343,910	325,160	306,410	287,660	268,910	250,160	231,410
3,900	3,920	346,910	328,160	309,410	290,660	271,910	253,160	234,410
3,920	3,940	349,910	331,160	312,410	293,660	274,910	256,160	237,410
3,940	3,960	352,910	334,160	315,410	296,660	277,910	259,160	240,410
3,960	3,980	355,910	337,160	318,410	299,660	280,910	262,160	243,410
3,980	4,000	358,910	340,160	321,410	302,660	283,910	265,160	246,410
4,000이상		360,410	341,660	322,910	304,160	285,410	266,660	247,910

(70세 이상자가 2명인 경우) (단위 : 원)

공제대상 가족수 / 월환산액(천원)		2	3	4	5	6	7
930	935	0	0	0	0	0	0
935	940	0	0	0	0	0	0
940	945	0	0	0	0	0	0
945	950	0	0	0	0	0	0
950	955	0	0	0	0	0	0
955	960	0	0	0	0	0	0

960	965	0	0	0	0	0	0
965	970	0	0	0	0	0	0
970	975	0	0	0	0	0	0
975	980	0	0	0	0	0	0
980	985	0	0	0	0	0	0
985	990	0	0	0	0	0	0
990	995	0	0	0	0	0	0
995	1,000	0	0	0	0	0	0
1,000	1,010	0	0	0	0	0	0
1,010	1,020	0	0	0	0	0	0
1,020	1,030	0	0	0	0	0	0
1,030	1,040	1,340	0	0	0	0	0
1,040	1,050	1,820	0	0	0	0	0
1,050	1,060	2,300	0	0	0	0	0
1,060	1,070	2,780	0	0	0	0	0
1,070	1,080	3,260	0	0	0	0	0
1,080	1,090	3,740	0	0	0	0	0
1,090	1,100	4,220	0	0	0	0	0
1,100	1,110	4,700	0	0	0	0	0
1,110	1,120	5,180	0	0	0	0	0
1,120	1,130	5,660	0	0	0	0	0
1,130	1,140	6,140	0	0	0	0	0
1,140	1,150	6,620	0	0	0	0	0
1,150	1,160	7,100	0	0	0	0	0
1,160	1,170	7,580	0	0	0	0	0
1,170	1,180	8,110	0	0	0	0	0
1,180	1,190	8,650	1,150	0	0	0	0
1,190	1,200	9,190	1,690	0	0	0	0
1,200	1,210	9,730	2,230	0	0	0	0
1,210	1,220	10,270	2,770	0	0	0	0
1,220	1,230	10,810	3,310	0	0	0	0
1,230	1,240	11,350	3,850	0	0	0	0
1,240	1,250	11,890	4,390	0	0	0	0
1,250	1,260	12,430	4,930	0	0	0	0
1,260	1,270	12,970	5,470	0	0	0	0
1,270	1,280	13,510	6,010	0	0	0	0
1,280	1,290	14,050	6,550	0	0	0	0
1,290	1,300	14,590	7,090	0	0	0	0
1,300	1,310	15,130	7,630	0	0	0	0
1,310	1,320	15,670	8,170	0	0	0	0
1,320	1,330	16,210	8,710	1,210	0	0	0
1,330	1,340	16,750	9,250	1,750	0	0	0
1,340	1,350	17,290	9,790	2,290	0	0	0
1,350	1,360	17,830	10,330	2,830	0	0	0
1,360	1,370	18,370	10,870	3,370	0	0	0
1,370	1,380	18,910	11,410	3,910	0	0	0
1,380	1,390	19,450	11,950	4,450	0	0	0
1,390	1,400	19,990	12,490	4,990	0	0	0
1,400	1,410	20,530	13,030	5,530	0	0	0
1,410	1,420	21,070	13,570	6,070	0	0	0
1,420	1,430	21,610	14,110	6,610	0	0	0
1,430	1,440	22,150	14,650	7,150	0	0	0
1,440	1,450	22,690	15,190	7,690	0	0	0
1,450	1,460	23,230	15,730	8,230	0	0	0

1,460	1,470	23,770	16,270	8,770	1,270	0	0
1,470	1,480	24,310	16,810	9,310	1,810	0	0
1,480	1,490	24,850	17,350	9,850	2,350	0	0
1,490	1,500	25,390	17,890	10,390	2,890	0	0
1,500	1,510	25,930	18,430	10,930	3,430	0	0
1,510	1,520	26,470	18,970	11,470	3,970	0	0
1,520	1,530	27,010	19,510	12,010	4,510	0	0
1,530	1,540	27,550	20,050	12,550	5,050	0	0
1,540	1,550	28,090	20,590	13,090	5,590	0	0
1,550	1,560	28,630	21,130	13,630	6,130	0	0
1,560	1,570	29,170	21,670	14,170	6,670	0	0
1,570	1,580	29,710	22,210	14,710	7,210	0	0
1,580	1,590	30,250	22,750	15,250	7,750	0	0
1,590	1,600	30,790	23,290	15,790	8,290	0	0
1,600	1,610	31,330	23,830	16,330	8,830	1,330	0
1,610	1,620	31,870	24,370	16,870	9,370	1,870	0
1,620	1,630	32,410	24,910	17,410	9,910	2,410	0
1,630	1,640	32,950	25,450	17,950	10,450	2,950	0
1,640	1,650	33,490	25,990	18,490	10,990	3,490	0
1,650	1,660	34,030	26,530	19,030	11,530	4,030	0
1,660	1,670	34,570	27,070	19,570	12,070	4,570	0
1,670	1,680	35,110	27,610	20,110	12,610	5,110	0
1,680	1,690	35,650	28,150	20,650	13,150	5,650	0
1,690	1,700	36,190	28,690	21,190	13,690	6,190	0
1,700	1,710	36,730	29,230	21,730	14,230	6,730	0
1,710	1,720	37,270	29,770	22,270	14,770	7,270	0
1,720	1,730	37,810	30,310	22,810	15,310	7,810	0
1,730	1,740	38,350	30,850	23,350	15,850	8,350	0
1,740	1,750	38,890	31,390	23,890	16,390	8,890	1,390
1,750	1,760	39,430	31,930	24,430	16,930	9,430	1,930
1,760	1,770	39,970	32,470	24,970	17,470	9,970	2,470
1,770	1,780	40,510	33,010	25,510	18,010	10,510	3,010
1,780	1,790	41,050	33,550	26,050	18,550	11,050	3,550
1,790	1,800	41,590	34,090	26,590	19,090	11,590	4,090
1,800	1,810	42,130	34,630	27,130	19,630	12,130	4,630
1,810	1,820	42,670	35,170	27,670	20,170	12,670	5,170
1,820	1,830	43,210	35,710	28,210	20,710	13,210	5,710
1,830	1,840	43,750	36,250	28,750	21,250	13,750	6,250
1,840	1,850	44,290	36,790	29,290	21,790	14,290	6,790
1,850	1,860	44,830	37,330	29,830	22,330	14,830	7,330
1,860	1,870	45,370	37,870	30,370	22,870	15,370	7,870
1,870	1,880	45,910	38,410	30,910	23,410	15,910	8,410
1,880	1,890	46,450	38,950	31,450	23,950	16,450	8,950
1,890	1,900	46,990	39,490	31,990	24,490	16,990	9,490
1,900	1,910	47,530	40,030	32,530	25,030	17,530	10,030
1,910	1,920	48,070	40,570	33,070	25,570	18,070	10,570
1,920	1,930	48,610	41,110	33,610	26,110	18,610	11,110
1,930	1,940	49,150	41,650	34,150	26,650	19,150	11,650
1,940	1,950	49,690	42,190	34,690	27,190	19,690	12,190
1,950	1,960	50,230	42,730	35,230	27,730	20,230	12,730
1,960	1,970	50,770	43,270	35,770	28,270	20,770	13,270
1,970	1,980	51,310	43,810	36,310	28,810	21,310	13,810
1,980	1,990	51,850	44,350	36,850	29,350	21,850	14,350
1,990	2,000	52,390	44,890	37,390	29,890	22,390	14,890

2,000	2,020	53,200	45,700	38,200	30,700	23,200	15,700
2,020	2,040	54,460	46,780	39,280	31,780	24,280	16,780
2,040	2,060	57,160	47,860	40,360	32,860	25,360	17,860
2,060	2,080	59,860	48,940	41,440	33,940	26,440	18,940
2,080	2,100	62,560	50,020	42,520	35,020	27,520	20,020
2,100	2,120	65,260	51,100	43,600	36,100	28,600	21,100
2,120	2,140	67,960	52,180	44,680	37,180	29,680	22,180
2,140	2,160	70,660	53,260	45,760	38,260	30,760	23,260
2,160	2,180	73,360	54,610	46,840	39,340	31,840	24,340
2,180	2,200	76,060	57,310	47,920	40,420	32,920	25,420
2,200	2,220	78,760	60,010	49,000	41,500	34,000	26,500
2,220	2,240	81,460	62,710	50,080	42,580	35,080	27,580
2,240	2,260	84,160	65,410	51,160	43,660	36,160	28,660
2,260	2,280	86,860	68,110	52,240	44,740	37,240	29,740
2,280	2,300	89,560	70,810	53,320	45,820	38,320	30,820
2,300	2,320	92,260	73,510	54,760	46,900	39,400	31,900
2,320	2,340	94,960	76,210	57,460	47,980	40,480	32,980
2,340	2,360	97,660	78,910	60,160	49,060	41,560	34,060
2,360	2,380	100,360	81,610	62,860	50,140	42,640	35,140
2,380	2,400	103,060	84,310	65,560	51,220	43,720	36,220
2,400	2,420	105,760	87,010	68,260	52,300	44,800	37,300
2,420	2,440	108,460	89,710	70,960	53,380	45,880	38,380
2,440	2,460	111,160	92,410	73,660	54,910	46,960	39,460
2,460	2,480	113,860	95,110	76,360	57,610	48,040	40,540
2,480	2,500	116,560	97,810	79,060	60,310	49,120	41,620
2,500	2,520	119,260	100,510	81,760	63,010	50,200	42,700
2,520	2,540	121,960	103,210	84,460	65,710	51,280	43,780
2,540	2,560	124,660	105,910	87,160	68,410	52,360	44,860
2,560	2,580	127,360	108,610	89,860	71,110	53,440	45,940
2,580	2,600	130,060	111,310	92,560	73,810	55,060	47,020
2,600	2,620	132,760	114,010	95,260	76,510	57,760	48,100
2,620	2,640	135,460	116,710	97,960	79,210	60,460	49,180
2,640	2,660	138,160	119,410	100,660	81,910	63,160	50,260
2,660	2,680	140,860	122,110	103,360	84,610	65,860	51,340
2,680	2,700	143,560	124,810	106,060	87,310	68,560	52,420
2,700	2,720	146,260	127,510	108,760	90,010	71,260	53,500
2,720	2,740	148,960	130,210	111,460	92,710	73,960	55,210
2,740	2,760	151,660	132,910	114,160	95,410	76,660	57,910
2,760	2,780	154,360	135,610	116,860	98,110	79,360	60,610
2,780	2,800	157,060	138,310	119,560	100,810	82,060	63,310
2,800	2,820	159,760	141,010	122,260	103,510	84,760	66,010
2,820	2,840	162,460	143,710	124,960	106,210	87,460	68,710
2,840	2,860	165,160	146,410	127,660	108,910	90,160	71,410
2,860	2,880	167,860	149,110	130,360	111,610	92,860	74,110
2,880	2,900	170,560	151,810	133,060	114,310	95,560	76,810
2,900	2,920	173,260	154,510	135,760	117,010	98,260	79,510
2,920	2,940	175,960	157,210	138,460	119,710	100,960	82,210
2,940	2,960	178,660	159,910	141,160	122,410	103,660	84,910
2,960	2,980	181,360	162,610	143,860	125,110	106,360	87,610
2,980	3,000	184,060	165,310	146,560	127,810	109,060	90,310
3,000	3,020	186,760	168,010	149,260	130,510	111,760	93,010
3,020	3,040	189,460	170,710	151,960	133,210	114,460	95,710
3,040	3,060	192,160	173,410	154,660	135,910	117,160	98,410
3,060	3,080	194,860	176,110	157,360	138,610	119,860	101,110

3,080	3,100	197,560	178,810	160,060	141,310	122,560	103,810
3,100	3,120	200,260	181,510	162,760	144,010	125,260	106,510
3,120	3,140	202,960	184,210	165,460	146,710	127,960	109,210
3,140	3,160	205,660	186,910	168,160	149,410	130,660	111,910
3,160	3,180	208,360	189,610	170,860	152,110	133,360	114,610
3,180	3,200	211,060	192,310	173,560	154,810	136,060	117,310
3,200	3,220	213,760	195,010	176,260	157,510	138,760	120,010
3,220	3,240	216,460	197,710	178,960	160,210	141,460	122,710
3,240	3,260	219,160	200,410	181,660	162,910	144,160	125,410
3,260	3,280	221,860	203,110	184,360	165,610	146,860	128,110
3,280	3,300	224,560	205,810	187,060	168,310	149,560	130,810
3,300	3,320	227,260	208,510	189,760	171,010	152,260	133,510
3,320	3,340	229,960	211,210	192,460	173,710	154,960	136,210
3,340	3,360	232,660	213,910	195,160	176,410	157,660	138,910
3,360	3,380	235,360	216,610	197,860	179,110	160,360	141,610
3,380	3,400	238,060	219,310	200,560	181,810	163,060	144,310
3,400	3,420	240,760	222,010	203,260	184,510	165,760	147,010
3,420	3,440	243,660	224,910	206,160	187,410	168,660	149,910
3,440	3,460	246,660	227,910	209,160	190,410	171,660	152,910
3,460	3,480	249,660	230,910	212,160	193,410	174,660	155,910
3,480	3,500	252,660	233,910	215,160	196,410	177,660	158,910
3,500	3,520	255,660	236,910	218,160	199,410	180,660	161,910
3,520	3,540	258,660	239,910	221,160	202,410	183,660	164,910
3,540	3,560	261,660	242,910	224,160	205,410	186,660	167,910
3,560	3,580	264,660	245,910	227,160	208,410	189,660	170,910
3,580	3,600	267,660	248,910	230,160	211,410	192,660	173,910
3,600	3,620	270,660	251,910	233,160	214,410	195,660	176,910
3,620	3,640	273,660	254,910	236,160	217,410	198,660	179,910
3,640	3,660	276,660	257,910	239,160	220,410	201,660	182,910
3,660	3,680	279,660	260,910	242,160	223,410	204,660	185,910
3,680	3,700	282,660	263,910	245,160	226,410	207,660	188,910
3,700	3,720	285,660	266,910	248,160	229,410	210,660	191,910
3,720	3,740	288,660	269,910	251,160	232,410	213,660	194,910
3,740	3,760	291,660	272,910	254,160	235,410	216,660	197,910
3,760	3,780	294,660	275,910	257,160	238,410	219,660	200,910
3,780	3,800	297,660	278,910	260,160	241,410	222,660	203,910
3,800	3,820	300,660	281,910	263,160	244,410	225,660	206,910
3,820	3,840	303,660	284,910	266,160	247,410	228,660	209,910
3,840	3,860	306,660	287,910	269,160	250,410	231,660	212,910
3,860	3,880	309,660	290,910	272,160	253,410	234,660	215,910
3,880	3,900	312,660	293,910	275,160	256,410	237,660	218,910
3,900	3,920	315,660	296,910	278,160	259,410	240,660	221,910
3,920	3,940	318,660	299,910	281,160	262,410	243,660	224,910
3,940	3,960	321,660	302,910	284,160	265,410	246,660	227,910
3,960	3,980	324,660	305,910	287,160	268,410	249,660	230,910
3,980	4,000	327,660	308,910	290,160	271,410	252,660	233,910
4,000이상		329,160	310,410	291,660	272,910	254,160	235,410

(70세 이상자가 3명 이상인 경우) (단위 : 원)

공제대상 가족수 / 월환산액(천원)		3	4	5	6	7
1,150	1,160	0	0	0	0	0

1,160	1,170	0	0	0	0	0
1,170	1,180	0	0	0	0	0
1,180	1,190	0	0	0	0	0
1,190	1,200	0	0	0	0	0
1,200	1,210	0	0	0	0	0
1,210	1,220	0	0	0	0	0
1,220	1,230	0	0	0	0	0
1,230	1,240	0	0	0	0	0
1,240	1,250	0	0	0	0	0
1,250	1,260	0	0	0	0	0
1,260	1,270	0	0	0	0	0
1,270	1,280	1,010	0	0	0	0
1,280	1,290	1,550	0	0	0	0
1,290	1,300	2,090	0	0	0	0
1,300	1,310	2,630	0	0	0	0
1,310	1,320	3,170	0	0	0	0
1,320	1,330	3,710	0	0	0	0
1,330	1,340	4,250	0	0	0	0
1,340	1,350	4,790	0	0	0	0
1,350	1,360	5,330	0	0	0	0
1,360	1,370	5,870	0	0	0	0
1,370	1,380	6,410	0	0	0	0
1,380	1,390	6,950	0	0	0	0
1,390	1,400	7,490	0	0	0	0
1,400	1,410	8,030	0	0	0	0
1,410	1,420	8,570	1,070	0	0	0
1,420	1,430	9,110	1,610	0	0	0
1,430	1,440	9,650	2,150	0	0	0
1,440	1,450	10,190	2,690	0	0	0
1,450	1,460	10,730	3,230	0	0	0
1,460	1,470	11,270	3,770	0	0	0
1,470	1,480	11,810	4,310	0	0	0
1,480	1,490	12,350	4,850	0	0	0
1,490	1,500	12,890	5,390	0	0	0
1,500	1,510	13,430	5,930	0	0	0
1,510	1,520	13,970	6,470	0	0	0
1,520	1,530	14,510	7,010	0	0	0
1,530	1,540	15,050	7,550	0	0	0
1,540	1,550	15,590	8,090	0	0	0
1,550	1,560	16,130	8,630	1,130	0	0
1,560	1,570	16,670	9,170	1,670	0	0
1,570	1,580	17,210	9,710	2,210	0	0
1,580	1,590	17,750	10,250	2,750	0	0
1,590	1,600	18,290	10,790	3,290	0	0
1,600	1,610	18,830	11,330	3,830	0	0
1,610	1,620	19,370	11,870	4,370	0	0
1,620	1,630	19,910	12,410	4,910	0	0
1,630	1,640	20,450	12,950	5,450	0	0
1,640	1,650	20,990	13,490	5,990	0	0
1,650	1,660	21,530	14,030	6,530	0	0
1,660	1,670	22,070	14,570	7,070	0	0
1,670	1,680	22,610	15,110	7,610	0	0
1,680	1,690	23,150	15,650	8,150	0	0
1,690	1,700	23,690	16,190	8,690	1,190	0

1,700	1,710	24,230	16,730	9,230	1,730	0
1,710	1,720	24,770	17,270	9,770	2,270	0
1,720	1,730	25,310	17,810	10,310	2,810	0
1,730	1,740	25,850	18,350	10,850	3,350	0
1,740	1,750	26,390	18,890	11,390	3,890	0
1,750	1,760	26,930	19,430	11,930	4,430	0
1,760	1,770	27,470	19,970	12,470	4,970	0
1,770	1,780	28,010	20,510	13,010	5,510	0
1,780	1,790	28,550	21,050	13,550	6,050	0
1,790	1,800	29,090	21,590	14,090	6,590	0
1,800	1,810	29,630	22,130	14,630	7,130	0
1,810	1,820	30,170	22,670	15,170	7,670	0
1,820	1,830	30,710	23,210	15,710	8,210	0
1,830	1,840	31,250	23,750	16,250	8,750	1,250
1,840	1,850	31,790	24,290	16,790	9,290	1,790
1,850	1,860	32,330	24,830	17,330	9,830	2,330
1,860	1,870	32,870	25,370	17,870	10,370	2,870
1,870	1,880	33,410	25,910	18,410	10,910	3,410
1,880	1,890	33,950	26,450	18,950	11,450	3,950
1,890	1,900	34,490	26,990	19,490	11,990	4,490
1,900	1,910	35,030	27,530	20,030	12,530	5,030
1,910	1,920	35,570	28,070	20,570	13,070	5,570
1,920	1,930	36,110	28,610	21,110	13,610	6,110
1,930	1,940	36,650	29,150	21,650	14,150	6,650
1,940	1,950	37,190	29,690	22,190	14,690	7,190
1,950	1,960	37,730	30,230	22,730	15,230	7,730
1,960	1,970	38,270	30,770	23,270	15,770	8,270
1,970	1,980	38,810	31,310	23,810	16,310	8,810
1,980	1,990	39,350	31,850	24,350	16,850	9,350
1,990	2,000	39,890	32,390	24,890	17,390	9,890
2,000	2,020	40,700	33,200	25,700	18,200	10,700
2,020	2,040	41,780	34,280	26,780	19,280	11,780
2,040	2,060	42,860	35,360	27,860	20,360	12,860
2,060	2,080	43,940	36,440	28,940	21,440	13,940
2,080	2,100	45,020	37,520	30,020	22,520	15,020
2,100	2,120	46,100	38,600	31,100	23,600	16,100
2,120	2,140	47,180	39,680	32,180	24,680	17,180
2,140	2,160	48,260	40,760	33,260	25,760	18,260
2,160	2,180	49,340	41,840	34,340	26,840	19,340
2,180	2,200	50,420	42,920	35,420	27,920	20,420
2,200	2,220	51,500	44,000	36,500	29,000	21,500
2,220	2,240	52,580	45,080	37,580	30,080	22,580
2,240	2,260	53,660	46,160	38,660	31,160	23,660
2,260	2,280	55,610	47,240	39,740	32,240	24,740
2,280	2,300	58,310	48,320	40,820	33,320	25,820
2,300	2,320	61,010	49,400	41,900	34,400	26,900
2,320	2,340	63,710	50,480	42,980	35,480	27,980
2,340	2,360	66,410	51,560	44,060	36,560	29,060
2,360	2,380	69,110	52,640	45,140	37,640	30,140
2,380	2,400	71,810	53,720	46,220	38,720	31,220
2,400	2,420	74,510	55,760	47,300	39,800	32,300
2,420	2,440	77,210	58,460	48,380	40,880	33,380
2,440	2,460	79,910	61,160	49,460	41,960	34,460
2,460	2,480	82,610	63,860	50,540	43,040	35,540

2,480	2,500	85,310	66,560	51,620	44,120	36,620
2,500	2,520	88,010	69,260	52,700	45,200	37,700
2,520	2,540	90,710	71,960	53,780	46,280	38,780
2,540	2,560	93,410	74,660	55,910	47,360	39,860
2,560	2,580	96,110	77,360	58,610	48,440	40,940
2,580	2,600	98,810	80,060	61,310	49,520	42,020
2,600	2,620	101,510	82,760	64,010	50,600	43,100
2,620	2,640	104,210	85,460	66,710	51,680	44,180
2,640	2,660	106,910	88,160	69,410	52,760	45,260
2,660	2,680	109,610	90,860	72,110	53,840	46,340
2,680	2,700	112,310	93,560	74,810	56,060	47,420
2,700	2,720	115,010	96,260	77,510	58,760	48,500
2,720	2,740	117,710	98,960	80,210	61,460	49,580
2,740	2,760	120,410	101,660	82,910	64,160	50,660
2,760	2,780	123,110	104,360	85,610	66,860	51,740
2,780	2,800	125,810	107,060	88,310	69,560	52,820
2,800	2,820	128,510	109,760	91,010	72,260	53,900
2,820	2,840	131,210	112,460	93,710	74,960	56,210
2,840	2,860	133,910	115,160	96,410	77,660	58,910
2,860	2,880	136,610	117,860	99,110	80,360	61,610
2,880	2,900	139,310	120,560	101,810	83,060	64,310
2,900	2,920	142,010	123,260	104,510	85,760	67,010
2,920	2,940	144,710	125,960	107,210	88,460	69,710
2,940	2,960	147,410	128,660	109,910	91,160	72,410
2,960	2,980	150,110	131,360	112,610	93,860	75,110
2,980	3,000	152,810	134,060	115,310	96,560	77,810
3,000	3,020	155,510	136,760	118,010	99,260	80,510
3,020	3,040	158,210	139,460	120,710	101,960	83,210
3,040	3,060	160,910	142,160	123,410	104,660	85,910
3,060	3,080	163,610	144,860	126,110	107,360	88,610
3,080	3,100	166,310	147,560	128,810	110,060	91,310
3,100	3,120	169,010	150,260	131,510	112,760	94,010
3,120	3,140	171,710	152,960	134,210	115,460	96,710
3,140	3,160	174,410	155,660	136,910	118,160	99,410
3,160	3,180	177,110	158,360	139,610	120,860	102,110
3,180	3,200	179,810	161,060	142,310	123,560	104,810
3,200	3,220	182,510	163,760	145,010	126,260	107,510
3,220	3,240	185,210	166,460	147,710	128,960	110,210
3,240	3,260	187,910	169,160	150,410	131,660	112,910
3,260	3,280	190,610	171,860	153,110	134,360	115,610
3,280	3,300	193,310	174,560	155,810	137,060	118,310
3,300	3,320	196,010	177,260	158,510	139,760	121,010
3,320	3,340	198,710	179,960	161,210	142,460	123,710
3,340	3,360	201,410	182,660	163,910	145,160	126,410
3,360	3,380	204,110	185,360	166,610	147,860	129,110
3,380	3,400	206,810	188,060	169,310	150,560	131,810
3,400	3,420	209,510	190,760	172,010	153,260	134,510
3,420	3,440	212,410	193,660	174,910	156,160	137,410
3,440	3,460	215,410	196,660	177,910	159,160	140,410
3,460	3,480	218,410	199,660	180,910	162,160	143,410
3,480	3,500	221,410	202,660	183,910	165,160	146,410
3,500	3,520	224,410	205,660	186,910	168,160	149,410
3,520	3,540	227,410	208,660	189,910	171,160	152,410
3,540	3,560	230,410	211,660	192,910	174,160	155,410

3,560	3,580	233,410	214,660	195,910	177,160	158,410
3,580	3,600	236,410	217,660	198,910	180,160	161,410
3,600	3,620	239,410	220,660	201,910	183,160	164,410
3,620	3,640	242,410	223,660	204,910	186,160	167,410
3,640	3,660	245,410	226,660	207,910	189,160	170,410
3,660	3,680	248,410	229,660	210,910	192,160	173,410
3,680	3,700	251,410	232,660	213,910	195,160	176,410
3,700	3,720	254,410	235,660	216,910	198,160	179,410
3,720	3,740	257,410	238,660	219,910	201,160	182,410
3,740	3,760	260,410	241,660	222,910	204,160	185,410
3,760	3,780	263,410	244,660	225,910	207,160	188,410
3,780	3,800	266,410	247,660	228,910	210,160	191,410
3,800	3,820	269,410	250,660	231,910	213,160	194,410
3,820	3,840	272,410	253,660	234,910	216,160	197,410
3,840	3,860	275,410	256,660	237,910	219,160	200,410
3,860	3,880	278,410	259,660	240,910	222,160	203,410
3,880	3,900	281,410	262,660	243,910	225,160	206,410
3,900	3,920	284,410	265,660	246,910	228,160	209,410
3,920	3,940	287,410	268,660	249,910	231,160	212,410
3,940	3,960	290,410	271,660	252,910	234,160	215,410
3,960	3,980	293,410	274,660	255,910	237,160	218,410
3,980	4,000	296,410	277,660	258,910	240,160	221,410
4,000 이상		297,910	279,160	260,410	241,660	222,910