

근로소득 간이세액표(제189조제1항 관련)

1. 이 간이세액표의 해당 세액은 소득세법에 따른 근로소득공제, 기본공제, 특별소득공제 및 특별세액공제 중 일부, 연금보험료공제, 근로소득세액공제 및 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                                 |
| 3,000만원 초과<br>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<br>7,000만원 이하    | 310만원+연간 총급여액의 1.5퍼센트                               | 360만원+연간 총급여액의 2퍼센트                                 | 500만원+연간 총급여액의 5퍼센트                                 |
| 7,000만원 초과<br>1억 2,000만원 이하 | 310만원+연간 총급여액의 0.5퍼센트                               | 360만원+연간 총급여액의 1퍼센트                                 | 500만원+연간 총급여액의 3퍼센트                                 |

+ 연간 총급여액 중 4천만원을 초과하는 금액의 4퍼센트

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

3. 자녀세액공제 적용 방법

가. 공제대상가족 중 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 + 20세 이하 자녀의 수

### < 적용사례 >

- 1) 공제대상가족의 수가 3명(20세 이하 자녀가 1명)인 경우에는 "4"의 세액을 적용함.
- 2) 공제대상가족의 수가 4명(20세 이하 자녀가 2명)인 경우에는 "6"의 세액을 적용함.
- 3) 공제대상가족의 수가 5명(20세 이하 자녀가 3명)인 경우에는 "8"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

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(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>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)<br>[비과세 및 학자금<br>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)<br>[비과세 및 학자금<br>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)<br>[비과세 및 학자금<br>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)<br>[비과세 및 학자금<br>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)<br>[비과세액 제외] 학자금 |       | 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)<br>[비과세 및 학자금<br>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)<br>[비과세액 제외] 학자금 |       | 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)<br>[비과세액 제외]<br>학자금 |       | 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)<br>[비과세액 제외]<br>학자금 |       | 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)<br>[비과세액 제외]<br>학자금 |       | 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)<br>[비과세 및 학자금<br>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)<br>[비과세액 제외]<br>학자금 |       | 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)<br>[비과세 및 학자금<br>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)<br>[비과세 및 학자금<br>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)<br>[비과세 및 학자금<br>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)<br>[비과세액 제외] 학자금 |       | 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)<br>[비과세액 제외] 학자금 |       | 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)<br>[비과세액과 학자금<br>세액] |        | 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<br>14,000천원 이하    |        | (1천만원인 경우의 해당 세액) + (1천만원을 초과하는 금액 중 98퍼센트를 곱한 금액의 35퍼센트 상당액)                      |           |           |           |           |           |           |           |           |           |           |
| 14,000천원 초과<br>28,000천원 이하    |        | (1천만원인 경우의 해당세액) + (1,372,000원) + (14,000천원을 초과하는 금액 중 98퍼센트를 곱한 금액의 38퍼센트 상당액)    |           |           |           |           |           |           |           |           |           |           |
| 28,000천원 초과<br>30,000천원 이하    |        | (1천만원인 경우의 해당세액) + (6,585,600원) + (28,000,000원을 초과하는 금액 중 98퍼센트를 곱한 금액의 40퍼센트 상당액) |           |           |           |           |           |           |           |           |           |           |
| 30,000천원 초과<br>45,000천원 이하    |        | (1천만원인 경우의 해당세액) + (7,385,600원) + (30,000,000원을 초과하는 금액의 40퍼센트 상당액)                |           |           |           |           |           |           |           |           |           |           |
| 45,000천원 초과                   |        | (1천만원인 경우의 해당세액) + (13,385,600원) + (45,000,000원을 초과하는 금액의 42퍼센트 상당액)               |           |           |           |           |           |           |           |           |           |           |