

[별표 2] <개정 2015.6.30.>

근로소득 간이세액표(제189조제1항 관련)

주: 1. 이 간이세액표의 해당 세액은 종전의 소득세법(법률 제13282호 소득세법 일부개정법률로 개정되기 전의 것을 말한다)에 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 4%	360만원+연간 총급여액의 4%	500만원+연간 총급여액의 7%	+연간 총급여액 중 4천 만 원을 초과하는 금액의 4%
3,000만원 초과 4,500만원 이하	310만원+연간 총급여액의 4% - 연간 총급여액 중 3천만원을 초과하는 금액의 5%	360만원+연간 총급여액의 4% - 연간 총급여액 중 3천만원을 초과하는 금액의 5%	500만원+연간 총급여액의 7% - 연간 총급여액 중 3천만원을 초과하는 금액의 5%	
4,500만원 초과 7,000만원 이하	310만원+연간 총급여액의 1.5%	360만원+연간 총급여액의 2%	500만원+연간 총급여액의 5%	
7,000만원 초과 1억 2,000만원 이하	310만원+연간 총급여액의 0.5%	360만원+연간 총급여액의 1%	500만원+연간 총급여액의 3%	

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 "나"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 "가"의 금액에서 "나"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.

(단위: 원)

[illegible]

(단위: 원)

[illegible]

(단위: 원)

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(단위: 원)

[illegible]

(단위: 원)

[illegible]

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,590	1,600	10,780	6,280	—	—	—	—	—	—	—	—	—
1,600	1,610	10,980	6,480	—	—	—	—	—	—	—	—	—
1,610	1,620	11,190	6,690	—	—	—	—	—	—	—	—	—
1,620	1,630	11,400	6,900	—	—	—	—	—	—	—	—	—
1,630	1,640	11,600	7,100	—	—	—	—	—	—	—	—	—
1,640	1,650	11,810	7,310	—	—	—	—	—	—	—	—	—
1,650	1,660	12,020	7,520	—	—	—	—	—	—	—	—	—
1,660	1,670	12,220	7,720	—	—	—	—	—	—	—	—	—
1,670	1,680	12,430	7,930	—	—	—	—	—	—	—	—	—
1,680	1,690	12,640	8,140	—	—	—	—	—	—	—	—	—
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	—	—	—	—	—	—	—	—

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
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	—	—	—	—	—	—	—
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	—	—	—	—	—	—

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
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	—	—	—	—	—	—
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	—	—	—	—	—

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
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	—	—	—	—
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	—	—	—

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
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	—	—	—
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	—	—

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
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	—
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

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
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
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

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
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	208,350	180,360	122,220	103,470	87,380	74,260	61,130	48,010	34,880	27,650	22,400
4,000	4,020	211,160	183,150	124,800	106,050	89,190	76,060	62,940	49,810	36,690	28,370	23,120
4,020	4,040	213,960	185,940	127,380	108,630	90,990	77,870	64,740	51,620	38,490	29,090	23,840
4,040	4,060	216,770	188,730	129,960	111,210	92,800	79,680	66,550	53,430	40,300	29,820	24,570
4,060	4,080	219,570	191,520	132,540	113,790	95,040	81,480	68,360	55,230	42,110	30,540	25,290
4,080	4,100	222,380	194,310	135,120	116,370	97,620	83,290	70,160	57,040	43,910	31,260	26,010
4,100	4,120	225,180	197,100	137,700	118,950	100,200	85,090	71,970	58,840	45,720	32,590	26,730
4,120	4,140	227,990	199,890	140,280	121,530	102,780	86,900	73,770	60,650	47,520	34,400	27,460
4,140	4,160	230,790	202,680	142,860	124,110	105,360	88,710	75,580	62,460	49,330	36,210	28,180
4,160	4,180	233,600	205,470	145,440	126,690	107,940	90,510	77,390	64,260	51,140	38,010	28,900
4,180	4,200	236,400	208,260	148,020	129,270	110,520	92,320	79,190	66,070	52,940	39,820	29,620
4,200	4,220	239,210	211,050	150,600	131,850	113,100	94,350	81,000	67,870	54,750	41,620	30,350
4,220	4,240	242,010	213,840	153,180	134,430	115,680	96,930	82,800	69,680	56,550	43,430	31,070
4,240	4,260	244,820	216,630	155,760	137,010	118,260	99,510	84,610	71,490	58,360	45,240	32,110
4,260	4,280	247,620	219,420	158,340	139,590	120,840	102,090	86,420	73,290	60,170	47,040	33,920
4,280	4,300	250,430	222,210	160,920	142,170	123,420	104,670	88,220	75,100	61,970	48,850	35,720
4,300	4,320	253,230	225,000	163,500	144,750	126,000	107,250	90,030	76,900	63,780	50,650	37,530
4,320	4,340	256,040	227,790	166,080	147,330	128,580	109,830	91,830	78,710	65,580	52,460	39,330

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
4,340	4,360	258,840	230,580	168,660	149,910	131,160	112,410	93,660	80,520	67,390	54,270	41,140
4,360	4,380	261,650	233,370	171,240	152,490	133,740	114,990	96,240	82,320	69,200	56,070	42,950
4,380	4,400	264,450	236,160	173,820	155,070	136,320	117,570	98,820	84,130	71,000	57,880	44,750
4,400	4,420	267,260	238,950	176,400	157,650	138,900	120,150	101,400	85,930	72,810	59,680	46,560
4,420	4,440	270,060	241,740	178,980	160,230	141,480	122,730	103,980	87,740	74,610	61,490	48,360
4,440	4,460	272,870	244,530	181,560	162,810	144,060	125,310	106,560	89,550	76,420	63,300	50,170
4,460	4,480	275,670	247,320	184,140	165,390	146,640	127,890	109,140	91,350	78,230	65,100	51,980
4,480	4,500	278,480	250,110	186,720	167,970	149,220	130,470	111,720	93,160	80,030	66,910	53,780
4,500	4,520	281,280	252,900	189,300	170,550	151,800	133,050	114,300	95,550	81,840	68,710	55,590
4,520	4,540	284,090	255,690	191,880	173,130	154,380	135,630	116,880	98,130	83,640	70,520	57,390
4,540	4,560	286,890	258,480	194,460	175,710	156,960	138,210	119,460	100,710	85,450	72,330	59,200
4,560	4,580	289,700	261,270	197,040	178,290	159,540	140,790	122,040	103,290	87,260	74,130	61,010
4,580	4,600	295,000	266,560	202,120	183,370	164,620	145,870	127,120	108,370	89,620	75,940	62,810
4,600	4,620	297,810	269,350	204,700	185,950	167,200	148,450	129,700	110,950	92,200	77,740	64,620
4,620	4,640	300,610	272,140	207,280	188,530	169,780	151,030	132,280	113,530	94,780	79,550	66,420
4,640	4,660	303,420	274,930	209,860	191,110	172,360	153,610	134,860	116,110	97,360	81,360	68,230
4,660	4,680	306,220	277,720	212,440	193,690	174,940	156,190	137,440	118,690	99,940	83,160	70,040
4,680	4,700	309,030	280,510	215,020	196,270	177,520	158,770	140,020	121,270	102,520	84,970	71,840
4,700	4,720	311,830	283,300	217,600	198,850	180,100	161,350	142,600	123,850	105,100	86,770	73,650
4,720	4,740	314,640	286,090	220,180	201,430	182,680	163,930	145,180	126,430	107,680	88,930	75,450
4,740	4,760	317,440	288,880	222,760	204,010	185,260	166,510	147,760	129,010	110,260	91,510	77,260
4,760	4,780	320,250	291,670	225,340	206,590	187,840	169,090	150,340	131,590	112,840	94,090	79,070
4,780	4,800	323,050	294,460	227,920	209,170	190,420	171,670	152,920	134,170	115,420	96,670	80,870
4,800	4,820	325,860	297,250	230,500	211,750	193,000	174,250	155,500	136,750	118,000	99,250	82,680
4,820	4,840	328,660	300,040	233,080	214,330	195,580	176,830	158,080	139,330	120,580	101,830	84,480
4,840	4,860	331,470	302,830	235,660	216,910	198,160	179,410	160,660	141,910	123,160	104,410	86,290

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
4,860	4,880	334,270	305,620	238,240	219,490	200,740	181,990	163,240	144,490	125,740	106,990	88,240
4,880	4,900	337,080	308,410	240,820	222,070	203,320	184,570	165,820	147,070	128,320	109,570	90,820
4,900	4,920	339,880	311,200	243,400	224,650	205,900	187,150	168,400	149,650	130,900	112,150	93,400
4,920	4,940	342,690	313,990	245,980	227,230	208,480	189,730	170,980	152,230	133,480	114,730	95,980
4,940	4,960	345,490	316,780	248,560	229,810	211,060	192,310	173,560	154,810	136,060	117,310	98,560
4,960	4,980	348,300	319,570	251,140	232,390	213,640	194,890	176,140	157,390	138,640	119,890	101,140
4,980	5,000	351,100	322,360	253,720	234,970	216,220	197,470	178,720	159,970	141,220	122,470	103,720
5,000	5,020	353,910	325,150	256,300	237,550	218,800	200,050	181,300	162,550	143,800	125,050	106,300
5,020	5,040	356,710	327,940	258,880	240,130	221,380	202,630	183,880	165,130	146,380	127,630	108,880
5,040	5,060	359,520	330,730	261,460	242,710	223,960	205,210	186,460	167,710	148,960	130,210	111,460
5,060	5,080	362,320	333,520	264,040	245,290	226,540	207,790	189,040	170,290	151,540	132,790	114,040
5,080	5,100	365,130	336,310	266,620	247,870	229,120	210,370	191,620	172,870	154,120	135,370	116,620
5,100	5,120	367,930	339,100	269,200	250,450	231,700	212,950	194,200	175,450	156,700	137,950	119,200
5,120	5,140	370,740	341,890	271,780	253,030	234,280	215,530	196,780	178,030	159,280	140,530	121,780
5,140	5,160	373,540	344,680	274,360	255,610	236,860	218,110	199,360	180,610	161,860	143,110	124,360
5,160	5,180	376,350	347,470	276,940	258,190	239,440	220,690	201,940	183,190	164,440	145,690	126,940
5,180	5,200	379,150	350,260	279,520	260,770	242,020	223,270	204,520	185,770	167,020	148,270	129,520
5,200	5,220	381,960	353,050	282,100	263,350	244,600	225,850	207,100	188,350	169,600	150,850	132,100
5,220	5,240	384,760	355,840	284,680	265,930	247,180	228,430	209,680	190,930	172,180	153,430	134,680
5,240	5,260	387,570	358,630	287,260	268,510	249,760	231,010	212,260	193,510	174,760	156,010	137,260
5,260	5,280	390,370	361,420	289,840	271,090	252,340	233,590	214,840	196,090	177,340	158,590	139,840
5,280	5,300	393,180	364,210	292,420	273,670	254,920	236,170	217,420	198,670	179,920	161,170	142,420
5,300	5,320	395,980	367,000	295,000	276,250	257,500	238,750	220,000	201,250	182,500	163,750	145,000
5,320	5,340	398,790	369,790	297,580	278,830	260,080	241,330	222,580	203,830	185,080	166,330	147,580
5,340	5,360	401,590	372,580	300,160	281,410	262,660	243,910	225,160	206,410	187,660	168,910	150,160
5,360	5,380	404,400	375,370	302,740	283,990	265,240	246,490	227,740	208,990	190,240	171,490	152,740

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
5,380	5,400	407,200	378,160	305,320	286,570	267,820	249,070	230,320	211,570	192,820	174,070	155,320
5,400	5,420	410,010	380,950	307,900	289,150	270,400	251,650	232,900	214,150	195,400	176,650	157,900
5,420	5,440	412,810	383,740	310,480	291,730	272,980	254,230	235,480	216,730	197,980	179,230	160,480
5,440	5,460	415,620	386,530	313,060	294,310	275,560	256,810	238,060	219,310	200,560	181,810	163,060
5,460	5,480	418,420	389,320	315,640	296,890	278,140	259,390	240,640	221,890	203,140	184,390	165,640
5,480	5,500	421,230	392,110	318,220	299,470	280,720	261,970	243,220	224,470	205,720	186,970	168,220
5,500	5,520	424,030	394,900	320,800	302,050	283,300	264,550	245,800	227,050	208,300	189,550	170,800
5,520	5,540	426,840	397,690	323,380	304,630	285,880	267,130	248,380	229,630	210,880	192,130	173,380
5,540	5,560	429,640	400,480	325,960	307,210	288,460	269,710	250,960	232,210	213,460	194,710	175,960
5,560	5,580	432,450	403,270	328,540	309,790	291,040	272,290	253,540	234,790	216,040	197,290	178,540
5,580	5,600	436,910	406,060	331,120	312,370	293,620	274,870	256,120	237,370	218,620	199,870	181,120
5,600	5,620	441,400	408,850	333,700	314,950	296,200	277,450	258,700	239,950	221,200	202,450	183,700
5,620	5,640	445,880	411,640	336,280	317,530	298,780	280,030	261,280	242,530	223,780	205,030	186,280
5,640	5,660	450,370	414,430	338,860	320,110	301,360	282,610	263,860	245,110	226,360	207,610	188,860
5,660	5,680	454,860	417,220	341,440	322,690	303,940	285,190	266,440	247,690	228,940	210,190	191,440
5,680	5,700	459,350	420,010	344,020	325,270	306,520	287,770	269,020	250,270	231,520	212,770	194,020
5,700	5,720	463,840	422,800	346,600	327,850	309,100	290,350	271,600	252,850	234,100	215,350	196,600
5,720	5,740	468,320	425,590	349,180	330,430	311,680	292,930	274,180	255,430	236,680	217,930	199,180
5,740	5,760	472,810	428,380	351,760	333,010	314,260	295,510	276,760	258,010	239,260	220,510	201,760
5,760	5,780	477,300	431,170	354,340	335,590	316,840	298,090	279,340	260,590	241,840	223,090	204,340
5,780	5,800	481,790	434,840	356,920	338,170	319,420	300,670	281,920	263,170	244,420	225,670	206,920
5,800	5,820	486,280	439,300	359,500	340,750	322,000	303,250	284,500	265,750	247,000	228,250	209,500
5,820	5,840	490,760	443,770	362,080	343,330	324,580	305,830	287,080	268,330	249,580	230,830	212,080
5,840	5,860	517,620	470,600	390,540	371,790	353,040	334,290	315,540	296,790	278,040	259,290	240,540
5,860	5,880	524,660	477,620	395,680	376,930	358,180	339,430	320,680	301,930	283,180	264,430	245,680
5,880	5,900	529,200	482,130	398,320	379,570	360,820	342,070	323,320	304,570	285,820	267,070	248,320

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
5,900	5,920	533,730	486,640	400,960	382,210	363,460	344,710	325,960	307,210	288,460	269,710	250,960
5,920	5,940	538,270	491,150	403,600	384,850	366,100	347,350	328,600	309,850	291,100	272,350	253,600
5,940	5,960	542,800	495,660	406,240	387,490	368,740	349,990	331,240	312,490	293,740	274,990	256,240
5,960	5,980	547,340	500,180	408,880	390,130	371,380	352,630	333,880	315,130	296,380	277,630	258,880
5,980	6,000	551,880	504,690	411,520	392,770	374,020	355,270	336,520	317,770	299,020	280,270	261,520
6,000	6,020	556,410	509,200	414,160	395,410	376,660	357,910	339,160	320,410	301,660	282,910	264,160
6,020	6,040	560,950	513,710	416,800	398,050	379,300	360,550	341,800	323,050	304,300	285,550	266,800
6,040	6,060	565,480	518,220	419,440	400,690	381,940	363,190	344,440	325,690	306,940	288,190	269,440
6,060	6,080	570,020	522,740	422,080	403,330	384,580	365,830	347,080	328,330	309,580	290,830	272,080
6,080	6,100	574,560	527,250	424,720	405,970	387,220	368,470	349,720	330,970	312,220	293,470	274,720
6,100	6,120	579,090	531,760	427,360	408,610	389,860	371,110	352,360	333,610	314,860	296,110	277,360
6,120	6,140	583,630	536,270	430,000	411,250	392,500	373,750	355,000	336,250	317,500	298,750	280,000
6,140	6,160	588,160	540,780	432,640	413,890	395,140	376,390	357,640	338,890	320,140	301,390	282,640
6,160	6,180	592,700	545,300	435,280	416,530	397,780	379,030	360,280	341,530	322,780	304,030	285,280
6,180	6,200	597,240	549,810	437,920	419,170	400,420	381,670	362,920	344,170	325,420	306,670	287,920
6,200	6,220	601,770	554,320	440,560	421,810	403,060	384,310	365,560	346,810	328,060	309,310	290,560
6,220	6,240	606,310	558,830	443,200	424,450	405,700	386,950	368,200	349,450	330,700	311,950	293,200
6,240	6,260	610,840	563,340	447,340	427,090	408,340	389,590	370,840	352,090	333,340	314,590	295,840
6,260	6,280	615,380	567,860	451,570	429,730	410,980	392,230	373,480	354,730	335,980	317,230	298,480
6,280	6,300	619,920	572,370	455,790	432,370	413,620	394,870	376,120	357,370	338,620	319,870	301,120
6,300	6,320	624,450	576,880	460,020	435,010	416,260	397,510	378,760	360,010	341,260	322,510	303,760
6,320	6,340	628,990	581,390	464,240	437,650	418,900	400,150	381,400	362,650	343,900	325,150	306,400
6,340	6,360	633,520	585,900	468,460	440,290	421,540	402,790	384,040	365,290	346,540	327,790	309,040
6,360	6,380	638,060	590,420	472,690	442,930	424,180	405,430	386,680	367,930	349,180	330,430	311,680
6,380	6,400	642,600	594,930	476,910	446,910	426,820	408,070	389,320	370,570	351,820	333,070	314,320
6,400	6,420	647,130	599,440	481,140	451,140	429,460	410,710	391,960	373,210	354,460	335,710	316,960

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
6,420	6,440	651,670	603,950	485,360	455,360	432,100	413,350	394,600	375,850	357,100	338,350	319,600
6,440	6,460	656,200	608,460	489,580	459,580	434,740	415,990	397,240	378,490	359,740	340,990	322,240
6,460	6,480	660,740	612,980	493,810	463,810	437,380	418,630	399,880	381,130	362,380	343,630	324,880
6,480	6,500	665,280	617,490	498,030	468,030	440,020	421,270	402,520	383,770	365,020	346,270	327,520
6,500	6,520	669,810	622,000	502,260	472,260	442,660	423,910	405,160	386,410	367,660	348,910	330,160
6,520	6,540	674,350	626,510	506,480	476,480	446,480	426,550	407,800	389,050	370,300	351,550	332,800
6,540	6,560	678,880	631,020	510,700	480,700	450,700	429,190	410,440	391,690	372,940	354,190	335,440
6,560	6,580	683,420	635,540	514,930	484,930	454,930	431,830	413,080	394,330	375,580	356,830	338,080
6,580	6,600	687,960	640,050	519,150	489,150	459,150	434,470	415,720	396,970	378,220	359,470	340,720
6,600	6,620	692,490	644,560	523,380	493,380	463,380	437,110	418,360	399,610	380,860	362,110	343,360
6,620	6,640	697,030	649,070	527,600	497,600	467,600	439,750	421,000	402,250	383,500	364,750	346,000
6,640	6,660	701,560	653,580	531,820	501,820	471,820	442,390	423,640	404,890	386,140	367,390	348,640
6,660	6,680	706,100	658,100	536,050	506,050	476,050	446,050	426,280	407,530	388,780	370,030	351,280
6,680	6,700	710,640	662,610	540,270	510,270	480,270	450,270	428,920	410,170	391,420	372,670	353,920
6,700	6,720	715,170	667,120	544,500	514,500	484,500	454,500	431,560	412,810	394,060	375,310	356,560
6,720	6,740	719,710	671,630	548,720	518,720	488,720	458,720	434,200	415,450	396,700	377,950	359,200
6,740	6,760	724,240	676,140	552,940	522,940	492,940	462,940	436,840	418,090	399,340	380,590	361,840
6,760	6,780	728,780	680,660	557,170	527,170	497,170	467,170	439,480	420,730	401,980	383,230	364,480
6,780	6,800	733,320	685,170	561,390	531,390	501,390	471,390	442,120	423,370	404,620	385,870	367,120
6,800	6,820	737,850	689,680	565,620	535,620	505,620	475,620	445,620	426,010	407,260	388,510	369,760
6,820	6,840	742,390	694,190	569,840	539,840	509,840	479,840	449,840	428,650	409,900	391,150	372,400
6,840	6,860	746,920	698,700	574,060	544,060	514,060	484,060	454,060	431,290	412,540	393,790	375,040
6,860	6,880	751,460	703,220	578,290	548,290	518,290	488,290	458,290	433,930	415,180	396,430	377,680
6,880	6,900	756,000	707,730	582,510	552,510	522,510	492,510	462,510	436,570	417,820	399,070	380,320
6,900	6,920	760,530	712,240	586,740	556,740	526,740	496,740	466,740	439,210	420,460	401,710	382,960
6,920	6,940	765,070	716,750	590,960	560,960	530,960	500,960	470,960	441,850	423,100	404,350	385,600

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
6,940	6,960	769,600	721,260	595,180	565,180	535,180	505,180	475,180	445,180	425,740	406,990	388,240
6,960	6,980	774,140	725,780	599,410	569,410	539,410	509,410	479,410	449,410	428,380	409,630	390,880
6,980	7,000	778,680	730,290	603,630	573,630	543,630	513,630	483,630	453,630	431,020	412,270	393,520
7,000	7,020	783,210	734,800	607,860	577,860	547,860	517,860	487,860	457,860	433,660	414,910	396,160
7,020	7,040	787,750	739,310	612,080	582,080	552,080	522,080	492,080	462,080	436,300	417,550	398,800
7,040	7,060	792,280	743,820	616,300	586,300	556,300	526,300	496,300	466,300	438,940	420,190	401,440
7,060	7,080	796,820	748,340	620,530	590,530	560,530	530,530	500,530	470,530	441,580	422,830	404,080
7,080	7,100	801,360	752,850	624,750	594,750	564,750	534,750	504,750	474,750	444,750	425,470	406,720
7,100	7,120	805,890	757,360	628,980	598,980	568,980	538,980	508,980	478,980	448,980	428,110	409,360
7,120	7,140	810,430	761,870	633,200	603,200	573,200	543,200	513,200	483,200	453,200	430,750	412,000
7,140	7,160	814,960	766,380	637,420	607,420	577,420	547,420	517,420	487,420	457,420	433,390	414,640
7,160	7,180	819,500	770,900	641,650	611,650	581,650	551,650	521,650	491,650	461,650	436,030	417,280
7,180	7,200	824,040	775,410	645,870	615,870	585,870	555,870	525,870	495,870	465,870	438,670	419,920
7,200	7,220	828,570	779,920	650,100	620,100	590,100	560,100	530,100	500,100	470,100	441,310	422,560
7,220	7,240	833,110	784,430	654,320	624,320	594,320	564,320	534,320	504,320	474,320	444,320	425,200
7,240	7,260	837,640	788,940	658,540	628,540	598,540	568,540	538,540	508,540	478,540	448,540	427,840
7,260	7,280	842,180	793,460	662,770	632,770	602,770	572,770	542,770	512,770	482,770	452,770	430,480
7,280	7,300	846,720	797,970	666,990	636,990	606,990	576,990	546,990	516,990	486,990	456,990	433,120
7,300	7,320	851,250	802,480	671,220	641,220	611,220	581,220	551,220	521,220	491,220	461,220	435,760
7,320	7,340	855,790	806,990	675,440	645,440	615,440	585,440	555,440	525,440	495,440	465,440	438,400
7,340	7,360	860,320	811,500	679,660	649,660	619,660	589,660	559,660	529,660	499,660	469,660	441,040
7,360	7,380	864,860	816,020	683,890	653,890	623,890	593,890	563,890	533,890	503,890	473,890	443,890
7,380	7,400	869,400	820,530	688,110	658,110	628,110	598,110	568,110	538,110	508,110	478,110	448,110
7,400	7,420	873,930	825,040	692,340	662,340	632,340	602,340	572,340	542,340	512,340	482,340	452,340
7,420	7,440	878,470	829,550	696,560	666,560	636,560	606,560	576,560	546,560	516,560	486,560	456,560
7,440	7,460	883,000	834,060	700,780	670,780	640,780	610,780	580,780	550,780	520,780	490,780	460,780

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
7,460	7,480	887,540	838,580	705,010	675,010	645,010	615,010	585,010	555,010	525,010	495,010	465,010
7,480	7,500	892,080	843,090	709,230	679,230	649,230	619,230	589,230	559,230	529,230	499,230	469,230
7,500	7,520	896,610	847,600	713,460	683,460	653,460	623,460	593,460	563,460	533,460	503,460	473,460
7,520	7,540	901,150	852,110	717,680	687,680	657,680	627,680	597,680	567,680	537,680	507,680	477,680
7,540	7,560	905,680	856,620	721,900	691,900	661,900	631,900	601,900	571,900	541,900	511,900	481,900
7,560	7,580	910,220	861,140	726,130	696,130	666,130	636,130	606,130	576,130	546,130	516,130	486,130
7,580	7,600	914,760	865,650	730,350	700,350	670,350	640,350	610,350	580,350	550,350	520,350	490,350
7,600	7,620	919,290	870,160	734,580	704,580	674,580	644,580	614,580	584,580	554,580	524,580	494,580
7,620	7,640	923,830	874,670	738,800	708,800	678,800	648,800	618,800	588,800	558,800	528,800	498,800
7,640	7,660	928,360	879,180	743,020	713,020	683,020	653,020	623,020	593,020	563,020	533,020	503,020
7,660	7,680	932,900	883,700	747,250	717,250	687,250	657,250	627,250	597,250	567,250	537,250	507,250
7,680	7,700	937,440	888,210	751,470	721,470	691,470	661,470	631,470	601,470	571,470	541,470	511,470
7,700	7,720	941,970	892,720	755,700	725,700	695,700	665,700	635,700	605,700	575,700	545,700	515,700
7,720	7,740	946,510	897,230	759,920	729,920	699,920	669,920	639,920	609,920	579,920	549,920	519,920
7,740	7,760	951,040	901,740	764,140	734,140	704,140	674,140	644,140	614,140	584,140	554,140	524,140
7,760	7,780	955,580	906,260	768,370	738,370	708,370	678,370	648,370	618,370	588,370	558,370	528,370
7,780	7,800	960,120	910,770	772,590	742,590	712,590	682,590	652,590	622,590	592,590	562,590	532,590
7,800	7,820	964,650	915,280	776,820	746,820	716,820	686,820	656,820	626,820	596,820	566,820	536,820
7,820	7,840	969,190	919,790	781,040	751,040	721,040	691,040	661,040	631,040	601,040	571,040	541,040
7,840	7,860	973,720	924,300	785,260	755,260	725,260	695,260	665,260	635,260	605,260	575,260	545,260
7,860	7,880	978,260	928,820	789,490	759,490	729,490	699,490	669,490	639,490	609,490	579,490	549,490
7,880	7,900	982,800	933,330	793,710	763,710	733,710	703,710	673,710	643,710	613,710	583,710	553,710
7,900	7,920	987,330	937,840	797,940	767,940	737,940	707,940	677,940	647,940	617,940	587,940	557,940
7,920	7,940	991,870	942,350	802,160	772,160	742,160	712,160	682,160	652,160	622,160	592,160	562,160
7,940	7,960	996,400	946,860	806,380	776,380	746,380	716,380	686,380	656,380	626,380	596,380	566,380
7,960	7,980	1,000,940	951,380	810,610	780,610	750,610	720,610	690,610	660,610	630,610	600,610	570,610

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
7,980	8,000	1,005,480	955,890	814,830	784,830	754,830	724,830	694,830	664,830	634,830	604,830	574,830
8,000	8,020	1,010,010	960,400	819,060	789,060	759,060	729,060	699,060	669,060	639,060	609,060	579,060
8,020	8,040	1,014,550	964,910	823,280	793,280	763,280	733,280	703,280	673,280	643,280	613,280	583,280
8,040	8,060	1,019,080	969,420	827,500	797,500	767,500	737,500	707,500	677,500	647,500	617,500	587,500
8,060	8,080	1,023,620	973,940	831,730	801,730	771,730	741,730	711,730	681,730	651,730	621,730	591,730
8,080	8,100	1,028,160	978,450	835,950	805,950	775,950	745,950	715,950	685,950	655,950	625,950	595,950
8,100	8,120	1,032,690	982,960	840,180	810,180	780,180	750,180	720,180	690,180	660,180	630,180	600,180
8,120	8,140	1,037,230	987,470	844,400	814,400	784,400	754,400	724,400	694,400	664,400	634,400	604,400
8,140	8,160	1,041,760	991,980	848,620	818,620	788,620	758,620	728,620	698,620	668,620	638,620	608,620
8,160	8,180	1,046,300	996,500	852,850	822,850	792,850	762,850	732,850	702,850	672,850	642,850	612,850
8,180	8,200	1,050,840	1,001,010	857,070	827,070	797,070	767,070	737,070	707,070	677,070	647,070	617,070
8,200	8,220	1,055,370	1,005,520	861,300	831,300	801,300	771,300	741,300	711,300	681,300	651,300	621,300
8,220	8,240	1,059,910	1,010,030	865,520	835,520	805,520	775,520	745,520	715,520	685,520	655,520	625,520
8,240	8,260	1,064,440	1,014,540	869,740	839,740	809,740	779,740	749,740	719,740	689,740	659,740	629,740
8,260	8,280	1,068,980	1,019,060	873,970	843,970	813,970	783,970	753,970	723,970	693,970	663,970	633,970
8,280	8,300	1,073,520	1,023,570	878,190	848,190	818,190	788,190	758,190	728,190	698,190	668,190	638,190
8,300	8,320	1,078,050	1,028,080	882,420	852,420	822,420	792,420	762,420	732,420	702,420	672,420	642,420
8,320	8,340	1,082,590	1,032,590	886,640	856,640	826,640	796,640	766,640	736,640	706,640	676,640	646,640
8,340	8,360	1,087,240	1,037,220	890,980	860,980	830,980	800,980	770,980	740,980	710,980	680,980	650,980
8,360	8,380	1,091,920	1,041,880	895,350	865,350	835,350	805,350	775,350	745,350	715,350	685,350	655,350
8,380	8,400	1,096,600	1,046,540	899,720	869,720	839,720	809,720	779,720	749,720	719,720	689,720	659,720
8,400	8,420	1,101,280	1,051,190	904,090	874,090	844,090	814,090	784,090	754,090	724,090	694,090	664,090
8,420	8,440	1,105,960	1,055,850	908,460	878,460	848,460	818,460	788,460	758,460	728,460	698,460	668,460
8,440	8,460	1,110,640	1,060,500	912,820	882,820	852,820	822,820	792,820	762,820	732,820	702,820	672,820
8,460	8,480	1,115,320	1,065,160	917,190	887,190	857,190	827,190	797,190	767,190	737,190	707,190	677,190
8,480	8,500	1,120,000	1,069,820	921,560	891,560	861,560	831,560	801,560	771,560	741,560	711,560	681,560

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
8,500	8,520	1,124,680	1,074,470	925,930	895,930	865,930	835,930	805,930	775,930	745,930	715,930	685,930
8,520	8,540	1,129,360	1,079,130	930,300	900,300	870,300	840,300	810,300	780,300	750,300	720,300	690,300
8,540	8,560	1,134,040	1,083,780	934,660	904,660	874,660	844,660	814,660	784,660	754,660	724,660	694,660
8,560	8,580	1,138,720	1,088,440	939,030	909,030	879,030	849,030	819,030	789,030	759,030	729,030	699,030
8,580	8,600	1,143,400	1,093,100	943,400	913,400	883,400	853,400	823,400	793,400	763,400	733,400	703,400
8,600	8,620	1,148,080	1,097,750	947,770	917,770	887,770	857,770	827,770	797,770	767,770	737,770	707,770
8,620	8,640	1,152,760	1,102,410	952,140	922,140	892,140	862,140	832,140	802,140	772,140	742,140	712,140
8,640	8,660	1,157,440	1,107,060	956,500	926,500	896,500	866,500	836,500	806,500	776,500	746,500	716,500
8,660	8,680	1,162,120	1,111,720	960,870	930,870	900,870	870,870	840,870	810,870	780,870	750,870	720,870
8,680	8,700	1,166,800	1,116,380	965,240	935,240	905,240	875,240	845,240	815,240	785,240	755,240	725,240
8,700	8,720	1,171,480	1,121,030	969,610	939,610	909,610	879,610	849,610	819,610	789,610	759,610	729,610
8,720	8,740	1,176,160	1,125,690	973,980	943,980	913,980	883,980	853,980	823,980	793,980	763,980	733,980
8,740	8,760	1,180,840	1,130,340	978,340	948,340	918,340	888,340	858,340	828,340	798,340	768,340	738,340
8,760	8,780	1,185,520	1,135,000	982,710	952,710	922,710	892,710	862,710	832,710	802,710	772,710	742,710
8,780	8,800	1,190,200	1,139,660	987,080	957,080	927,080	897,080	867,080	837,080	807,080	777,080	747,080
8,800	8,820	1,194,880	1,144,310	991,450	961,450	931,450	901,450	871,450	841,450	811,450	781,450	751,450
8,820	8,840	1,199,560	1,148,970	995,820	965,820	935,820	905,820	875,820	845,820	815,820	785,820	755,820
8,840	8,860	1,204,240	1,153,620	1,000,180	970,180	940,180	910,180	880,180	850,180	820,180	790,180	760,180
8,860	8,880	1,208,920	1,158,280	1,004,550	974,550	944,550	914,550	884,550	854,550	824,550	794,550	764,550
8,880	8,900	1,213,600	1,162,940	1,008,920	978,920	948,920	918,920	888,920	858,920	828,920	798,920	768,920
8,900	8,920	1,218,280	1,167,590	1,013,290	983,290	953,290	923,290	893,290	863,290	833,290	803,290	773,290
8,920	8,940	1,222,960	1,172,250	1,017,660	987,660	957,660	927,660	897,660	867,660	837,660	807,660	777,660
8,940	8,960	1,227,640	1,176,900	1,022,020	992,020	962,020	932,020	902,020	872,020	842,020	812,020	782,020
8,960	8,980	1,232,320	1,181,560	1,026,390	996,390	966,390	936,390	906,390	876,390	846,390	816,390	786,390
8,980	9,000	1,237,000	1,186,220	1,030,760	1,000,760	970,760	940,760	910,760	880,760	850,760	820,760	790,760
9,000	9,020	1,241,680	1,190,870	1,035,130	1,005,130	975,130	945,130	915,130	885,130	855,130	825,130	795,130

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
9,020	9,040	1,246,360	1,195,530	1,039,500	1,009,500	979,500	949,500	919,500	889,500	859,500	829,500	799,500
9,040	9,060	1,251,040	1,200,180	1,043,860	1,013,860	983,860	953,860	923,860	893,860	863,860	833,860	803,860
9,060	9,080	1,255,720	1,204,840	1,048,230	1,018,230	988,230	958,230	928,230	898,230	868,230	838,230	808,230
9,080	9,100	1,260,400	1,209,500	1,052,600	1,022,600	992,600	962,600	932,600	902,600	872,600	842,600	812,600
9,100	9,120	1,265,080	1,214,150	1,056,970	1,026,970	996,970	966,970	936,970	906,970	876,970	846,970	816,970
9,120	9,140	1,269,760	1,218,810	1,061,340	1,031,340	1,001,340	971,340	941,340	911,340	881,340	851,340	821,340
9,140	9,160	1,274,440	1,223,460	1,065,700	1,035,700	1,005,700	975,700	945,700	915,700	885,700	855,700	825,700
9,160	9,180	1,279,120	1,228,120	1,070,070	1,040,070	1,010,070	980,070	950,070	920,070	890,070	860,070	830,070
9,180	9,200	1,284,020	1,232,780	1,074,440	1,044,440	1,014,440	984,440	954,440	924,440	894,440	864,440	834,440
9,200	9,220	1,290,850	1,237,430	1,078,810	1,048,810	1,018,810	988,810	958,810	928,810	898,810	868,810	838,810
9,220	9,240	1,297,670	1,242,090	1,083,180	1,053,180	1,023,180	993,180	963,180	933,180	903,180	873,180	843,180
9,240	9,260	1,304,500	1,246,740	1,087,540	1,057,540	1,027,540	997,540	967,540	937,540	907,540	877,540	847,540
9,260	9,280	1,311,320	1,251,400	1,091,910	1,061,910	1,031,910	1,001,910	971,910	941,910	911,910	881,910	851,910
9,280	9,300	1,318,150	1,256,060	1,096,280	1,066,280	1,036,280	1,006,280	976,280	946,280	916,280	886,280	856,280
9,300	9,320	1,324,970	1,260,710	1,100,650	1,070,650	1,040,650	1,010,650	980,650	950,650	920,650	890,650	860,650
9,320	9,340	1,331,800	1,265,370	1,105,020	1,075,020	1,045,020	1,015,020	985,020	955,020	925,020	895,020	865,020
9,340	9,360	1,338,620	1,270,020	1,109,380	1,079,380	1,049,380	1,019,380	989,380	959,380	929,380	899,380	869,380
9,360	9,380	1,345,450	1,274,680	1,113,750	1,083,750	1,053,750	1,023,750	993,750	963,750	933,750	903,750	873,750
9,380	9,400	1,352,270	1,279,340	1,118,120	1,088,120	1,058,120	1,028,120	998,120	968,120	938,120	908,120	878,120
9,400	9,420	1,359,100	1,284,300	1,122,490	1,092,490	1,062,490	1,032,490	1,002,490	972,490	942,490	912,490	882,490
9,420	9,440	1,365,920	1,291,090	1,126,860	1,096,860	1,066,860	1,036,860	1,006,860	976,860	946,860	916,860	886,860
9,440	9,460	1,372,750	1,297,880	1,131,220	1,101,220	1,071,220	1,041,220	1,011,220	981,220	951,220	921,220	891,220
9,460	9,480	1,379,570	1,304,670	1,135,590	1,105,590	1,075,590	1,045,590	1,015,590	985,590	955,590	925,590	895,590
9,480	9,500	1,386,400	1,311,460	1,139,960	1,109,960	1,079,960	1,049,960	1,019,960	989,960	959,960	929,960	899,960
9,500	9,520	1,393,220	1,318,250	1,144,330	1,114,330	1,084,330	1,054,330	1,024,330	994,330	964,330	934,330	904,330
9,520	9,540	1,400,050	1,325,040	1,148,700	1,118,700	1,088,700	1,058,700	1,028,700	998,700	968,700	938,700	908,700

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
9,540	9,560	1,406,870	1,331,830	1,153,060	1,123,060	1,093,060	1,063,060	1,033,060	1,003,060	973,060	943,060	913,060
9,560	9,580	1,413,700	1,338,620	1,157,430	1,127,430	1,097,430	1,067,430	1,037,430	1,007,430	977,430	947,430	917,430
9,580	9,600	1,420,520	1,345,410	1,161,800	1,131,800	1,101,800	1,071,800	1,041,800	1,011,800	981,800	951,800	921,800
9,600	9,620	1,427,350	1,352,200	1,166,170	1,136,170	1,106,170	1,076,170	1,046,170	1,016,170	986,170	956,170	926,170
9,620	9,640	1,434,170	1,358,990	1,170,540	1,140,540	1,110,540	1,080,540	1,050,540	1,020,540	990,540	960,540	930,540
9,640	9,660	1,441,000	1,365,780	1,174,900	1,144,900	1,114,900	1,084,900	1,054,900	1,024,900	994,900	964,900	934,900
9,660	9,680	1,447,820	1,372,570	1,179,270	1,149,270	1,119,270	1,089,270	1,059,270	1,029,270	999,270	969,270	939,270
9,680	9,700	1,454,650	1,379,360	1,183,640	1,153,640	1,123,640	1,093,640	1,063,640	1,033,640	1,003,640	973,640	943,640
9,700	9,720	1,461,470	1,386,150	1,188,010	1,158,010	1,128,010	1,098,010	1,068,010	1,038,010	1,008,010	978,010	948,010
9,720	9,740	1,468,300	1,392,940	1,192,380	1,162,380	1,132,380	1,102,380	1,072,380	1,042,380	1,012,380	982,380	952,380
9,740	9,760	1,475,120	1,399,730	1,196,740	1,166,740	1,136,740	1,106,740	1,076,740	1,046,740	1,016,740	986,740	956,740
9,760	9,780	1,481,950	1,406,520	1,201,110	1,171,110	1,141,110	1,111,110	1,081,110	1,051,110	1,021,110	991,110	961,110
9,780	9,800	1,488,770	1,413,310	1,205,480	1,175,480	1,145,480	1,115,480	1,085,480	1,055,480	1,025,480	995,480	965,480
9,800	9,820	1,495,600	1,420,100	1,209,850	1,179,850	1,149,850	1,119,850	1,089,850	1,059,850	1,029,850	999,850	969,850
9,820	9,840	1,502,420	1,426,890	1,214,220	1,184,220	1,154,220	1,124,220	1,094,220	1,064,220	1,034,220	1,004,220	974,220
9,840	9,860	1,509,250	1,433,680	1,218,580	1,188,580	1,158,580	1,128,580	1,098,580	1,068,580	1,038,580	1,008,580	978,580
9,860	9,880	1,516,070	1,440,470	1,222,950	1,192,950	1,162,950	1,132,950	1,102,950	1,072,950	1,042,950	1,012,950	982,950
9,880	9,900	1,522,900	1,447,260	1,227,320	1,197,320	1,167,320	1,137,320	1,107,320	1,077,320	1,047,320	1,017,320	987,320
9,900	9,920	1,529,720	1,454,050	1,231,690	1,201,690	1,171,690	1,141,690	1,111,690	1,081,690	1,051,690	1,021,690	991,690
9,920	9,940	1,536,550	1,460,840	1,236,060	1,206,060	1,176,060	1,146,060	1,116,060	1,086,060	1,056,060	1,026,060	996,060
9,940	9,960	1,543,370	1,467,630	1,240,420	1,210,420	1,180,420	1,150,420	1,120,420	1,090,420	1,060,420	1,030,420	1,000,420
9,960	9,980	1,550,200	1,474,420	1,244,790	1,214,790	1,184,790	1,154,790	1,124,790	1,094,790	1,064,790	1,034,790	1,004,790
9,980	10,000	1,557,020	1,481,210	1,249,160	1,219,160	1,189,160	1,159,160	1,129,160	1,099,160	1,069,160	1,039,160	1,009,160
10,000천원		1,560,440	1,484,600	1,251,340	1,221,340	1,191,340	1,161,340	1,131,340	1,101,340	1,071,340	1,041,340	1,011,340
10,000천원 초과 14,000천원 이하		(10,000,000원인 경우의 해당 세액) + (10,000,000원을 초과하는 금액 중 98%를 곱한 금액의 35% 상당액)										

(단위: 원)

월급여액(천원) [비과세 및 학자금 제외]	공제대상가족의 수										
	1	2	3	4	5	6	7	8	9	10	11
14,000천원 초과	(10,000,000원인 경우의 해당세액) + (1,372,000원) + (14,000,000원을 초과하는 금액 중 98%를 곱한 금액의 38% 상당액)										